

**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, 2019

**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, 2019, 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, 2019 (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, 2019, 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, 2019, and our report thereon, dated October 15, 2019, 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 3, 2020, 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 3, 2020

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	28,568	1,560	30,128	0.001960%
10002	165,973	7,542	173,516	0.011286%
10100	892,020	65,751	957,771	0.062294%
10200	889,859	57,699	947,557	0.061630%
10300	2,824,278	225,467	3,049,745	0.198358%
10600	349,384	24,845	374,229	0.024340%
10700	244,125	12,895	257,020	0.016717%
10900	136,449	10,295	146,744	0.009544%
12300	70,898	5,945	76,843	0.004998%
13300	330,363	22,660	353,023	0.022961%
13600	220,588	17,042	237,630	0.015456%
13700	92,133	4,855	96,988	0.006308%
20101	160,722	13,495	174,217	0.011331%
20102	1,344,611	61,622	1,406,233	0.091463%
20108	21,615	2,343	23,958	0.001558%
20200	231,673	14,247	245,921	0.015995%
20300	238,349	19,654	258,003	0.016781%
20400	1,621,441	90,533	1,711,974	0.111348%
20500	614,200	38,782	652,982	0.042470%
20600	2,031,300	42,656	2,073,956	0.134892%
21100	172,913	9,543	182,456	0.011867%
21400	7,303,571	155,261	7,458,832	0.485128%
21900	34,708	2,659	37,367	0.002430%
22100	262,606	18,988	281,594	0.018315%
22200	11,838	788	12,625	0.000821%
30100	61,779,775	4,495,021	66,274,796	4.310566%
30200	5,522,614	437,138	5,959,752	0.387627%
30300	41,692,998	2,932,589	44,625,587	2.902484%
30400	5,484,171	468,630	5,952,801	0.387175%
30500	32,011,066	1,657,086	33,668,152	2.189804%
30600	3,434,502	164,204	3,598,706	0.234063%
30700	119,423	30,481	149,904	0.009750%
30800	2,217,861	147,114	2,364,974	0.153820%
30900	505,277	35,390	540,666	0.035165%
31100	1,450,419	82,229	1,532,648	0.099685%
31102	1,029,287	76,294	1,105,580	0.071908%
31104	2,635,290	175,971	2,811,260	0.182847%
31105	423,875	46,061	469,936	0.030565%
31107	1,153,951	83,473	1,237,424	0.080483%
31108	5,542,736	441,790	5,984,525	0.389238%
31113	560,769	40,663	601,431	0.039118%
31121	2,243,608	185,388	2,428,995	0.157984%
31123	5,351,774	426,737	5,778,511	0.375839%
31124	2,214,999	159,838	2,374,837	0.154461%
31126	2,807,916	195,186	3,003,102	0.195324%
31138	1,375,922	107,062	1,482,984	0.096454%
31140	5,698,670	426,879	6,125,550	0.398411%
31142	2,498,392	168,661	2,667,053	0.173467%
31143	1,808,081	120,121	1,928,202	0.125412%
31146	2,191,003	161,740	2,352,744	0.153024%
31200	455,737	29,235	484,972	0.031543%
31300	3,652,733	303,449	3,956,182	0.257313%
31400	10,909,099	963,406	11,872,506	0.772197%
31600	2,612,017	197,547	2,809,564	0.182736%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
31700	10,589,397	819,123	11,408,520	0.742019%
40100	20,472,249	487,031	20,959,280	1.363209%
40200	24,316,467	1,682,905	25,999,372	1.691020%
40700	1,492,201	84,286	1,576,487	0.102536%
40900	384,251	12,806	397,057	0.025825%
41400	765,549	36,039	801,588	0.052136%
41600	511,848	12,899	524,747	0.034130%
41700	8,368,873	594,681	8,963,554	0.582997%
41800	259,552	14,456	274,007	0.017822%
42000	237,185	18,001	255,186	0.016598%
42200	51,231,140	3,888,038	55,119,178	3.584996%
50100	19,764,213	735,999	20,500,211	1.333350%
50200	3,800,530	283,351	4,083,881	0.265619%
50400	677,057	52,812	729,869	0.047471%
50501	457,928	23,960	481,888	0.031342%
51200	742,537	51,968	794,505	0.051675%
51300	735,132	46,165	781,298	0.050816%
51400	2,374,851	145,646	2,520,497	0.163935%
51500	3,964,485		3,964,485	0.257853%
51600	398,463	30,252	428,715	0.027884%
51700	26,013,503	1,948,994	27,962,497	1.818703%
51800	3,380,782	159,904	3,540,686	0.230289%
51902	361,486	22,634	384,120	0.024983%
52000	397,343	28,321	425,664	0.027686%
52200	1,946,966	140,196	2,087,162	0.135751%
52600	377,078	28,747	405,825	0.026395%
53000	534,214	38,095	572,309	0.037223%
53300	37,062	1,772	38,834	0.002526%
53900	140,817	9,455	150,272	0.009774%
54100	345,034	25,587	370,622	0.024106%
54200	1,706,931	93,408	1,800,339	0.117095%
54300	5,404,102	392,335	5,796,437	0.377005%
54400	5,416	408	5,824	0.000379%
60100	1,247,643	64,758	1,312,401	0.085360%
60400	7,620,807	34,101	7,654,907	0.497881%
60500	339,925	8,581	348,506	0.022667%
60601	7,537,851	411,567	7,949,418	0.517037%
60700	19,272,978	1,442,420	20,715,398	1.347346%
60800	879,556	62,727	942,283	0.061287%
60900	304,052	11,536	315,587	0.020526%
61000	8,913,096	487,970	9,401,066	0.611453%
61200	235,537	12,511	248,048	0.016133%
62200	116,919		116,919	0.007604%
62500	105,283	4,851	110,134	0.007163%
62700	345,702	24,247	369,949	0.024062%
63000	926,938	54,381	981,319	0.063826%
63500	731,922	46,932	778,854	0.050657%
63700	249,096	15,928	265,024	0.017237%
63800	31,747	88	31,835	0.002071%
64100	81,355	3,495	84,850	0.005519%
66600	104,866	127	104,993	0.006829%
67000	27,999	1,833	29,833	0.001940%
67100	987,673	71,873	1,059,546	0.068914%
67200	4,680	2,089	6,768	0.000440%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
67300	600,026	45,250	645,276	0.041969%
67400	550,528	49,912	600,439	0.039053%
67500	363,888	24,823	388,711	0.025282%
67600	90,700	7,971	98,671	0.006418%
67800	2,029,888	142,907	2,172,795	0.141320%
67900	53,743	4,427	58,170	0.003783%
68000	91,428	5,366	96,794	0.006296%
68100	613,847	45,186	659,033	0.042864%
68200	4,850,022	364,083	5,214,106	0.339130%
68300	1,043,748	74,314	1,118,062	0.072720%
68400	35,526	2,608	38,135	0.002480%
70101	574,222	37,768	611,990	0.039804%
70102	369,485	24,718	394,202	0.025639%
70104	32,617	2,305	34,922	0.002271%
70106	28,245		28,245	0.001837%
70108	40,423	3,543	43,965	0.002860%
70202	1,113,362	74,281	1,187,642	0.077245%
70203	3,536,628	252,894	3,789,522	0.246474%
70204	48,116		48,116	0.003129%
70209	31,390	1,434	32,823	0.002135%
70211	73,910		73,910	0.004807%
70212	32,058	1,770	33,828	0.002200%
70213	125,799		125,799	0.008182%
70214	188,283		188,283	0.012246%
70215	38,557	2,885	41,441	0.002695%
70216	7,464	276	7,740	0.000503%
70217	245,571		245,571	0.015972%
70218	44,791		44,791	0.002913%
70219	82,392		82,392	0.005359%
70220	96,207	8,376	104,583	0.006802%
70222	8,251	534	8,785	0.000571%
70224	3,463	401	3,864	0.000251%
70301	326,073	16,637	342,710	0.022290%
70302	48,345	3,029	51,374	0.003341%
70303	85,065	6,118	91,183	0.005931%
70304	34,333	1,564	35,896	0.002335%
70305	42,386	3,066	45,452	0.002956%
70401	147,571	11,289	158,860	0.010332%
70402	3,543,882	225,913	3,769,795	0.245191%
70403	363,337	23,855	387,192	0.025183%
70404	106,693	8,193	114,886	0.007472%
70405	162,480	12,552	175,032	0.011384%
70406	14,788	1,418	16,206	0.001054%
70407	103,962	7,235	111,197	0.007232%
70411	69,127		69,127	0.004496%
70412	49,399		49,399	0.003213%
70413	9,926	1,187	11,112	0.000723%
70414	40,996		40,996	0.002666%
70415	40,306		40,306	0.002622%
70416	3,535	1,583	5,118	0.000333%
70417	789,981	49,875	839,856	0.054625%
70418	52,624		52,624	0.003423%
70419	28,045		28,045	0.001824%
70420	83,097	7,116	90,213	0.005868%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70422	83,261		83,261	0.005415%
70423	196,148		196,148	0.012758%
70424	190,650		190,650	0.012400%
70501	239,499	16,167	255,666	0.016629%
70502	45,532	3,165	48,697	0.003167%
70503	142,326	2,791	145,116	0.009438%
70504	86,450	5,751	92,201	0.005997%
70505	1,842	305	2,147	0.000140%
70506	147,953	10,393	158,346	0.010299%
70507	7,055	672	7,727	0.000503%
70508	174,534		174,534	0.011352%
70601	63,695	5,820	69,515	0.004521%
70602	569,409	37,944	607,354	0.039503%
70603	167,538	10,301	177,838	0.011567%
70604	35,532		35,532	0.002311%
70605	1,855	119	1,975	0.000128%
70606	94,564		94,564	0.006151%
70607	594,315	38,291	632,605	0.041145%
70608	68,369	4,925	73,294	0.004767%
70609	2,352	190	2,542	0.000165%
70701	5,774,364	363,948	6,138,312	0.399241%
70702	419,398	23,774	443,172	0.028824%
70704	1,701,691		1,701,691	0.110679%
70705	8,806,369		8,806,369	0.572773%
70707	323,783		323,783	0.021059%
70709	221,975		221,975	0.014437%
70712	49,961		49,961	0.003250%
70714	92,351	6,472	98,823	0.006428%
70715	92,964		92,964	0.006046%
70718	4,246		4,246	0.000276%
70719	348,794		348,794	0.022686%
70801	5,671,599	315,111	5,986,711	0.389381%
70802	283,077	16,337	299,414	0.019474%
70804	22,163	1,941	24,104	0.001568%
70805	86,204		86,204	0.005607%
70806	211,358	10,913	222,271	0.014457%
70807	4,104	289	4,392	0.000286%
70808	174,540		174,540	0.011352%
70809	138,687		138,687	0.009020%
70812	342,595		342,595	0.022283%
70901	590,190	42,166	632,356	0.041129%
70902	56,430	6,292	62,722	0.004079%
70903	7,569	544	8,112	0.000528%
70905	445,579	26,848	472,427	0.030727%
70908	24,277	1,259	25,536	0.001661%
71001	12,093,537	788,896	12,882,433	0.837884%
71003	3,711,860		3,711,860	0.241422%
71004	1,239,350	73,625	1,312,975	0.085397%
71006	5,657,592	369,545	6,027,138	0.392010%
71008	2,159,988	132,545	2,292,533	0.149108%
71011	1,245,501		1,245,501	0.081008%
71012	166,902	11,359	178,260	0.011594%
71015	585,619		585,619	0.038089%
71016	777,726		777,726	0.050584%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71017	1,542,185		1,542,185	0.100305%
71018	3,189,094	234,380	3,423,473	0.222665%
71019	1,231,383		1,231,383	0.080090%
71020	858,190		858,190	0.055817%
71024	141,763		141,763	0.009220%
71025	281,567	18,822	300,389	0.019538%
71026	278,777		278,777	0.018132%
71027	16,984	1,194	18,178	0.001182%
71028	7,874	612	8,486	0.000552%
71030	10,676	682	11,357	0.000739%
71031	127,595		127,595	0.008299%
71032	121,255		121,255	0.007887%
71034	59,919	3,889	63,808	0.004150%
71035	12,620		12,620	0.000821%
71036	60,984		60,984	0.003966%
71037	32,988	2,291	35,279	0.002295%
71038	203,070	12,936	216,005	0.014049%
71039	16,133		16,133	0.001049%
71042	30,018		30,018	0.001952%
71043	8,485	478	8,963	0.000583%
71044	675,533		675,533	0.043937%
71045	236,959		236,959	0.015412%
71047	81,971	4,446	86,416	0.005621%
71101	799,310		799,310	0.051988%
71103	837,953	46,294	884,247	0.057512%
71105	304,691	21,522	326,213	0.021217%
71106	51,963	3,595	55,558	0.003614%
71107	43,609		43,609	0.002836%
71108	53,517	4,191	57,708	0.003753%
71109	92,062	5,810	97,872	0.006366%
71112	313,089	19,151	332,240	0.021609%
71114	19,518		19,518	0.001269%
71115	75,109		75,109	0.004885%
71117	49,418		49,418	0.003214%
71201	134,421	9,600	144,021	0.009367%
71202	1,195,807	70,026	1,265,832	0.082331%
71205	54,288	3,438	57,726	0.003755%
71206	336,418		336,418	0.021881%
71207	156,759		156,759	0.010196%
71209	47,434		47,434	0.003085%
71210	31,709		31,709	0.002062%
71213	10,998	763	11,762	0.000765%
71214	1,616		1,616	0.000105%
71216	27,222		27,222	0.001771%
71301	288,337	20,755	309,092	0.020104%
71302	118,499	7,534	126,033	0.008197%
71303	693,973	51,592	745,565	0.048492%
71304	6,325	362	6,687	0.000435%
71305	36,553	2,825	39,378	0.002561%
71307	8,459	775	9,235	0.000601%
71309	1,944,700	112,115	2,056,815	0.133777%
71310	10,608		10,608	0.000690%
71311	23,795	1,591	25,387	0.001651%
71312	145,944		145,944	0.009492%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71314	932	58	990	0.00064%
71315	72,700		72,700	0.004728%
71401	697,944	50,452	748,396	0.048676%
71402	183,730	12,682	196,412	0.012775%
71404	51,886	2,966	54,852	0.003568%
71406	33,562	1,950	35,512	0.002310%
71407	29,940	2,683	32,623	0.002122%
71408	56,211	4,720	60,931	0.003963%
71409	509,962	32,223	542,185	0.035264%
71501	1,469,355	95,907	1,565,262	0.101806%
71504	296,076	23,097	319,173	0.020759%
71505	392,084	22,072	414,156	0.026937%
71506	116,127	7,861	123,988	0.008064%
71601	1,117,304	80,222	1,197,526	0.077888%
71603	812	61	874	0.000057%
71604	200,878		200,878	0.013065%
71605	427,571	27,780	455,352	0.029616%
71606	78,292		78,292	0.005092%
71607	268,960	18,794	287,754	0.018716%
71608	9,227		9,227	0.000600%
71609	205,106		205,106	0.013340%
71610	391,187	25,538	416,725	0.027104%
71611	62,085		62,085	0.004038%
71612	4,073		4,073	0.000265%
71614	18,140	1,272	19,412	0.001263%
71701	657,095	48,753	705,847	0.045909%
71702	337,392	25,718	363,109	0.023617%
71705	42,045	2,561	44,606	0.002901%
71706	11,375	347	11,722	0.000762%
71707	2,550		2,550	0.000166%
71802	33,343	1,711	35,053	0.002280%
71803	3,739,999	253,365	3,993,363	0.259732%
71805	16,914		16,914	0.001100%
71807	170,955	13,108	184,063	0.011972%
71808	516,478		516,478	0.033592%
71809	942,837	59,185	1,002,022	0.065172%
71810	162,489	11,301	173,789	0.011303%
71811	669,238	55,552	724,789	0.047141%
71812	20,358	926	21,283	0.001384%
71813	139,510		139,510	0.009074%
71815	18,481	1,157	19,639	0.001277%
71817	115,325		115,325	0.007501%
71819	327	28	355	0.000023%
71901	518,702	41,591	560,294	0.036442%
71902	5,193	394	5,587	0.000363%
71904	50,338	3,583	53,920	0.003507%
71905	28,543	1,842	30,385	0.001976%
71906	257,324		257,324	0.016737%
71907	46,073		46,073	0.002997%
72001	386,168	27,662	413,831	0.026916%
72002	1,269,829	77,264	1,347,093	0.087616%
72004	43,625	2,732	46,357	0.003015%
72006	181,100		181,100	0.011779%
72007	55,770	4,700	60,470	0.003933%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72009	402,701	24,490	427,191	0.027785%
72010	27,788	1,799	29,587	0.001924%
72011	17,235	1,166	18,401	0.001197%
72012	9,414		9,414	0.000612%
72101	1,707,067	109,137	1,816,203	0.118127%
72102	3,144,205	205,944	3,350,149	0.217896%
72108	32,318	2,098	34,416	0.002238%
72109	12,366	533	12,899	0.000839%
72110	184,874		184,874	0.012024%
72111	8,532	668	9,200	0.000598%
72112	330,974	22,112	353,087	0.022965%
72113	9,258	1,021	10,279	0.000669%
72114	49,866		49,866	0.003243%
72115	1,009,959	62,417	1,072,376	0.069748%
72116	119,102		119,102	0.007746%
72117	20,714	1,251	21,965	0.001429%
72119	252,937	13,948	266,886	0.017358%
72120	5,236		5,236	0.000341%
72122	79,216	4,610	83,826	0.005452%
72123	47,499		47,499	0.003089%
72124	404,196		404,196	0.026289%
72125	19,190		19,190	0.001248%
72126	2,777	135	2,912	0.000189%
72127	130,628		130,628	0.008496%
72201	601,885	40,457	642,342	0.041778%
72202	1,864,136	125,165	1,989,301	0.129386%
72203	33,702		33,702	0.002192%
72204	589,991		589,991	0.038373%
72205	328,014	20,714	348,728	0.022682%
72206	1,494		1,494	0.000097%
72207	46,995	3,607	50,602	0.003291%
72210	353,837		353,837	0.023014%
72301	1,878,469		1,878,469	0.122177%
72302	3,841,983	264,332	4,106,315	0.267078%
72303	1,057,699		1,057,699	0.068794%
72304	1,077,608	70,836	1,148,444	0.074696%
72305	9,426,884	647,945	10,074,828	0.655275%
72306	1,879,835		1,879,835	0.122266%
72307	218,417		218,417	0.014206%
72309	720,701	44,024	764,726	0.049738%
72314	1,175,749		1,175,749	0.076472%
72316	71,928		71,928	0.004678%
72319	584,134		584,134	0.037993%
72321	1,924,570	133,673	2,058,243	0.133870%
72322	268,743		268,743	0.017479%
72323	507,733	32,029	539,762	0.035107%
72324	40,457		40,457	0.002631%
72327	771,568	67,929	839,497	0.054602%
72328	3,682		3,682	0.000239%
72329	48,937		48,937	0.003183%
72330	51,856		51,856	0.003373%
72331	149,635	11,970	161,604	0.010511%
72332	307,231	21,524	328,755	0.021383%
72333	74,614	5,224	79,837	0.005193%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72334	347,076		347,076	0.022574%
72335	167,621		167,621	0.010902%
72338	27,855		27,855	0.001812%
72339	126,948		126,948	0.008257%
72340	75,607		75,607	0.004918%
72342	351,491		351,491	0.022861%
72343	7,479		7,479	0.000486%
72346	122,078		122,078	0.007940%
72348	95,921		95,921	0.006239%
72349	68,445		68,445	0.004452%
72350	30,023		30,023	0.001953%
72351	165,272		165,272	0.010749%
72352	18,891		18,891	0.001229%
72401	1,309,693		1,309,693	0.085184%
72402	674,085	47,964	722,049	0.046963%
72403	1,682,181	114,538	1,796,719	0.116860%
72404	121,857	8,773	130,630	0.008496%
72407	529,414		529,414	0.034434%
72408	102,235		102,235	0.006649%
72409	1,249,636	82,775	1,332,411	0.086661%
72411	15,593		15,593	0.001014%
72412	30,686	2,302	32,988	0.002146%
72413	195,335		195,335	0.012705%
72415	35,754		35,754	0.002325%
72416	1,223,877		1,223,877	0.079602%
72417	595		595	0.000039%
72418	39,037		39,037	0.002539%
72501	608,232	43,972	652,203	0.042420%
72502	17,304	1,641	18,946	0.001232%
72504	6,869	472	7,341	0.000477%
72506	137,025	9,804	146,829	0.009550%
72507	235,952		235,952	0.015346%
72509	55,605	4,668	60,273	0.003920%
72510	23,790	1,042	24,833	0.001615%
72512	57,325		57,325	0.003728%
72513	106,806		106,806	0.006947%
72601	7,479,208	510,817	7,990,025	0.519678%
72602	958,720	51,479	1,010,199	0.065704%
72604	3,371,005	222,222	3,593,228	0.233706%
72605	280,408	19,816	300,224	0.019527%
72606	163,779	9,202	172,981	0.011251%
72608	2,622,625		2,622,625	0.170578%
72609	59,459		59,459	0.003867%
72611	377,426		377,426	0.024548%
72612	19,559		19,559	0.001272%
72613	11,960	897	12,858	0.000836%
72614	18,385	2,089	20,474	0.001332%
72615	724,492		724,492	0.047122%
72616	535,467		535,467	0.034827%
72617	663,481	37,734	701,215	0.045608%
72619	135,370		135,370	0.008805%
72620	58,424		58,424	0.003800%
72621	64,716		64,716	0.004209%
72622	382,634		382,634	0.024887%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72701	423,664	40,215	463,879	0.030171%
72702	132,073	9,381	141,454	0.009200%
72704	280,386	18,418	298,804	0.019434%
72705	289,268	12,030	301,298	0.019597%
72801	747,828		747,828	0.048639%
72802	1,479,859	101,731	1,581,590	0.102868%
72803	168,758		168,758	0.010976%
72806	7,560	693	8,252	0.000537%
72807	7,317	416	7,732	0.000503%
72808	205,237	13,010	218,247	0.014195%
72809	143,719	9,284	153,003	0.009951%
72810	17,490		17,490	0.001138%
72901	2,021,737	132,028	2,153,766	0.140083%
72902	525,550	41,964	567,513	0.036912%
72904	10,056	459	10,515	0.000684%
72905	696,993		696,993	0.045333%
72907	520,712	29,740	550,452	0.035802%
72908	89,340	5,665	95,006	0.006179%
72909	65,925	3,840	69,765	0.004538%
72910	277,124		277,124	0.018024%
72911	67,777	4,461	72,238	0.004698%
72912	50,305		50,305	0.003272%
72913	4,735		4,735	0.000308%
73001	425,749	28,391	454,140	0.029538%
73002	1,077,426	75,674	1,153,100	0.074999%
73003	610,662		610,662	0.039718%
73004	66,033		66,033	0.004295%
73005	19,274	1,449	20,723	0.001348%
73006	847,449	54,889	902,339	0.058689%
73010	273,177		273,177	0.017768%
73013	31,839		31,839	0.002071%
73101	512,299	36,909	549,208	0.035721%
73102	157,107	12,074	169,181	0.011004%
73105	439,966	28,408	468,374	0.030463%
73201	5,540,165	368,403	5,908,569	0.384298%
73202	851,859	55,521	907,381	0.059017%
73203	930,604	65,107	995,710	0.064762%
73204	51,626,420		51,626,420	3.357824%
73205	882,194	52,584	934,778	0.060799%
73206	192,942	12,898	205,840	0.013388%
73207	614,280		614,280	0.039953%
73208	569,566		569,566	0.037045%
73209	40,089	1,793	41,882	0.002724%
73212	10,738	761	11,499	0.000748%
73213	3,863	326	4,189	0.000272%
73215	59,580	2,688	62,267	0.004050%
73216	137,549	6,839	144,387	0.009391%
73217	127,220	8,436	135,656	0.008823%
73218	24,262		24,262	0.001578%
73219	43,981		43,981	0.002861%
73222	263,742		263,742	0.017154%
73223	14,317	899	15,216	0.000990%
73224	556,430	55,394	611,824	0.039794%
73225	2,923		2,923	0.000190%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73226	10,409	249	10,658	0.000693%
73227	6,639	499	7,138	0.000464%
73228	57,368		57,368	0.003731%
73301	599,150	40,375	639,526	0.041595%
73302	133,764	10,042	143,807	0.009353%
73303	82,715	7,616	90,331	0.005875%
73306	40,486	3,456	43,942	0.002858%
73308	127,440	8,293	135,733	0.008828%
73310	552,361	31,994	584,355	0.038007%
73311	2,483	491	2,975	0.000193%
73312	98,160		98,160	0.006384%
73401	665,635	40,799	706,434	0.045947%
73402	437,103	31,573	468,675	0.030483%
73405	85,825	5,993	91,818	0.005972%
73406	80,586	1,778	82,364	0.005357%
73407	10,367	945	11,312	0.000736%
73408	37,944		37,944	0.002468%
73501	15,736	1,058	16,794	0.001092%
73502	354,104	24,258	378,362	0.024609%
73503	133,239		133,239	0.008666%
73504	68,049		68,049	0.004426%
73506		19	19	0.000001%
73507	18,702	2,833	21,535	0.001401%
73601	660,316	41,315	701,631	0.045635%
73602	650,063	45,780	695,842	0.045258%
73603	26,234	1,909	28,143	0.001830%
73604	305,514		305,514	0.019871%
73606	73,980		73,980	0.004812%
73607	50,974	3,726	54,700	0.003558%
73608	2,226	108	2,334	0.000152%
73609	21,786	892	22,678	0.001475%
73610	33,999		33,999	0.002211%
73611	135,435		135,435	0.008809%
73612	647	49	696	0.000045%
73613	467,769	28,876	496,645	0.032302%
73614	103,320	4,222	107,542	0.006995%
73702	2,071,201	123,647	2,194,848	0.142755%
73703	896,269	60,045	956,314	0.062199%
73707	224,420	16,910	241,330	0.015696%
73708	146,236	10,894	157,130	0.010220%
73709	120,952		120,952	0.007867%
73710	12,750	937	13,687	0.000890%
73711	178,451		178,451	0.011607%
73712	642,752	37,472	680,225	0.044242%
73801	630,267	45,219	675,486	0.043934%
73802	1,604,443		1,604,443	0.104354%
73803	1,970,053	165,137	2,135,190	0.138874%
73805	14,863	755	15,618	0.001016%
73806	6,211	253	6,464	0.000420%
73807	11,027	963	11,990	0.000780%
73808	555	24	579	0.000038%
73809	3,152	275	3,427	0.000223%
73810	12,128		12,128	0.000789%
73811	14,013	1,245	15,258	0.000992%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73812	70,501	4,064	74,565	0.004850%
73815	1,016,547	64,969	1,081,516	0.070343%
73816	162	12	175	0.000011%
73817	16,710		16,710	0.001087%
73819	4,301		4,301	0.000280%
73820	8,612	562	9,174	0.000597%
73821	19,159		19,159	0.001246%
73822	335,570	24,869	360,439	0.023443%
73901	433,514	30,415	463,930	0.030174%
73902	91,117	4,653	95,770	0.006229%
73903	2,172,561	144,323	2,316,884	0.150692%
73904	733,576		733,576	0.047712%
73906	181,358	13,006	194,363	0.012642%
73907	116,280	7,363	123,643	0.008042%
73909	199,966	15,414	215,380	0.014008%
73910	28,172		28,172	0.001832%
73911	879,535	55,275	934,810	0.060801%
73912	5,110	507	5,617	0.000365%
73913	74,353		74,353	0.004836%
73914	9,248	559	9,808	0.000638%
73915	55,242		55,242	0.003593%
73916	628,191	40,152	668,343	0.043470%
73917	41,955		41,955	0.002729%
73918	70,631		70,631	0.004594%
74001	422,340		422,340	0.027469%
74002	1,836,846	115,815	1,952,661	0.127003%
74003	7,525,115	495,112	8,020,226	0.521642%
74005	8,526,319	568,408	9,094,727	0.591528%
74008	399,398		399,398	0.025977%
74009	1,007,494		1,007,494	0.065528%
74010	392,292		392,292	0.025515%
74013	223,389	16,338	239,726	0.015592%
74014	205,512	13,836	219,348	0.014267%
74016	8,925	601	9,526	0.000620%
74017	289,513	24,184	313,697	0.020403%
74018	923,041		923,041	0.060035%
74020	71,051	4,233	75,284	0.004897%
74021	128,593		128,593	0.008364%
74022	12,230		12,230	0.000795%
74024	721,130		721,130	0.046903%
74101	52,957	3,981	56,938	0.003703%
74102	523,371	33,520	556,891	0.036221%
74103	70,825		70,825	0.004607%
74105		3,665	3,665	0.000238%
74106	24,633	1,309	25,942	0.001687%
74108	360		360	0.000023%
74109	93,893		93,893	0.006107%
74201	1,644,754		1,644,754	0.106976%
74202	501,643		501,643	0.032627%
74203	5,045,218	354,393	5,399,611	0.351195%
74204	39,091,847		39,091,847	2.542565%
74208	854,221	57,577	911,798	0.059304%
74211	116,866		116,866	0.007601%
74213	69,598	4,541	74,139	0.004822%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74214	164,651		164,651	0.010709%
74215	416,754		416,754	0.027106%
74216	137,181	8,364	145,545	0.009466%
74217	31,570	2,211	33,781	0.002197%
74218	16,106	1,282	17,388	0.001131%
74219	205,520		205,520	0.013367%
74221	36,100	2,546	38,647	0.002514%
74222	33,179	2,260	35,439	0.002305%
74223	13,660	1,040	14,700	0.000956%
74224	2,808	256	3,064	0.000199%
74226	85,040	4,603	89,643	0.005830%
74227	31,755		31,755	0.002065%
74228	210,255		210,255	0.013675%
74229		2,713	2,713	0.000176%
74230	1,411,603	80,218	1,491,821	0.097029%
74233	59,679		59,679	0.003882%
74234	832		832	0.000054%
74242	231,297		231,297	0.015044%
74243	78,627		78,627	0.005114%
74301	1,990,299	130,980	2,121,280	0.137970%
74302	2,022,907	134,245	2,157,152	0.140303%
74304	91,257	7,049	98,306	0.006394%
74305	118,427		118,427	0.007703%
74306	177,163		177,163	0.011523%
74307	116,818	8,630	125,448	0.008159%
74308		76	76	0.000005%
74309	3,597	240	3,837	0.000250%
74310	169,561		169,561	0.011028%
74311	825,678	46,252	871,930	0.056711%
74312	3,903	262	4,164	0.000271%
74313	79,354		79,354	0.005161%
74401	634,314	46,041	680,355	0.044251%
74402	596,624	42,844	639,468	0.041592%
74405	21,670	1,621	23,291	0.001515%
74406	24,451	1,227	25,678	0.001670%
74407	331,917	22,229	354,146	0.023034%
74408	73,977		73,977	0.004812%
74409	7,840		7,840	0.000510%
74410	7,280	426	7,706	0.000501%
74411	22,348		22,348	0.001454%
74412	8,262		8,262	0.000537%
74413	13,633		13,633	0.000887%
74501	1,090,030	82,460	1,172,491	0.076260%
74504	150,287	10,705	160,991	0.010471%
74506	28,889	2,257	31,146	0.002026%
74508	226,769	13,746	240,515	0.015643%
74509	53,193	3,694	56,887	0.003700%
74510	8,027	570	8,596	0.000559%
74511	10,792		10,792	0.000702%
74601	4,107,978	278,692	4,386,669	0.285313%
74602	4,426,596	279,161	4,705,757	0.306066%
74604	655,467	31,406	686,873	0.044675%
74605	448,453	29,666	478,119	0.031097%
74607	195,248	13,161	208,410	0.013555%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74609	317,417	22,023	339,440	0.022077%
74610	79,716		79,716	0.005185%
74611	264,763	16,406	281,170	0.018288%
74612	1,205,848	66,275	1,272,123	0.082740%
74613	346,879	20,653	367,531	0.023905%
74616	204,108		204,108	0.013275%
74618	54,247		54,247	0.003528%
74619	66,896	3,419	70,315	0.004573%
74620	108,903	8,779	117,681	0.007654%
74621	4,983		4,983	0.000324%
75001	730,449		730,449	0.047509%
75002	95,439		95,439	0.006207%
75003	18,399		18,399	0.001197%
75005	100,707		100,707	0.006550%
75007	407,484		407,484	0.026503%
75011	228,332		228,332	0.014851%
75014	137,054		137,054	0.008914%
75015	67,966		67,966	0.004421%
75016	16,064		16,064	0.001045%
75018	1,037		1,037	0.000067%
75021	92,035		92,035	0.005986%
75022	644,374		644,374	0.041911%
75025	30,085		30,085	0.001957%
75026	89,769		89,769	0.005839%
80101	2,446,262	176,908	2,623,171	0.170613%
80103	114,264	14,277	128,542	0.008360%
80201	17,064,211	1,292,296	18,356,508	1.193922%
80202	309,144	15,206	324,350	0.021096%
80302	789,383	89,679	879,062	0.057175%
80401	6,521,106	444,266	6,965,372	0.453033%
80402	2,601,918	181,435	2,783,353	0.181032%
80403	1,986,017	141,140	2,127,157	0.138352%
80404	2,317,997	176,333	2,494,330	0.162233%
80405	9,489,060	714,400	10,203,459	0.663641%
80406	82,653	5,767	88,419	0.005751%
80407	363,429	25,402	388,830	0.025290%
80409	148,992	12,265	161,257	0.010488%
80502	580,002	46,091	626,093	0.040722%
80503	1,218,399	95,163	1,313,563	0.085435%
80601	1,708,563	134,264	1,842,827	0.119859%
80602	491,825	46,706	538,531	0.035026%
80603	721,355	60,218	781,573	0.050834%
80606	131,466	10,253	141,718	0.009217%
80701	16,943,141	1,206,425	18,149,566	1.180462%
80702	143,598	13,320	156,918	0.010206%
80704	465,536	30,366	495,902	0.032254%
80801	25,182,754	1,724,676	26,907,429	1.750081%
80902	1,635,949	114,657	1,750,606	0.113861%
81001	37,462,445	2,967,628	40,430,073	2.629605%
81002	766,051	47,295	813,346	0.052901%
81003	349,897	25,729	375,626	0.024431%
81004	254,443	16,493	270,936	0.017622%
81102	7,068,466	519,855	7,588,321	0.493551%
81201	4,040,989	300,214	4,341,203	0.282355%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
81301	5,412,177	401,890	5,814,067	0.378152%
81401	536,811	56,727	593,538	0.038604%
81402	2,195,118	149,742	2,344,860	0.152512%
81403	901,899	55,131	957,030	0.062246%
81501	4,190,185	317,820	4,508,005	0.293204%
81601	7,918,586	580,789	8,499,374	0.552806%
81701	4,013,505	292,843	4,306,349	0.280088%
81802	17,468,353	1,247,446	18,715,799	1.217291%
81805	310,071	16,434	326,505	0.021236%
81806	2,247,226	162,788	2,410,014	0.156749%
81901	2,946,428	214,372	3,160,799	0.205581%
81902	359,958	20,851	380,809	0.024768%
82001	3,338,440	256,219	3,594,658	0.233799%
82101	12,620,155	966,882	13,587,037	0.883712%
82106	901,373	61,297	962,670	0.062613%
82107	2,655,548	221,656	2,877,205	0.187136%
82108	460,231	45,472	505,703	0.032891%
82109	995,241	76,823	1,072,064	0.069728%
82201	7,751,533	621,134	8,372,667	0.544565%
82301	56,259,279	3,976,014	60,235,292	3.917752%
82306	252,748	18,144	270,892	0.017619%
82307	292,870	20,962	313,832	0.020412%
82308	226,571	16,764	243,335	0.015827%
82309	1,119,770	67,060	1,186,830	0.077192%
82312	244,188	16,319	260,507	0.016944%
82313	299,067		299,067	0.019452%
82401	726,771	53,277	780,048	0.050735%
82402	7,002,236	490,323	7,492,558	0.487322%
82406	1,081,197	91,464	1,172,661	0.076271%
82501	661,094	52,849	713,943	0.046435%
82502	1,944,582	137,246	2,081,828	0.135404%
82601	36,233,655	2,621,245	38,854,900	2.527154%
82602	72,935	7,018	79,953	0.005200%
82603	151,730	11,271	163,001	0.010602%
82604	95,131	7,444	102,575	0.006672%
82701	2,119,672	167,834	2,287,506	0.148781%
82702	409,765	23,414	433,179	0.028174%
82801	7,721,835	569,840	8,291,675	0.539297%
82901	10,228,917	669,228	10,898,146	0.708824%
83001	4,466,517	327,630	4,794,147	0.311815%
83005	2,324,106	176,515	2,500,621	0.162642%
83101	1,452,675	136,426	1,589,101	0.103356%
83202	6,985,276	529,029	7,514,305	0.488736%
83203	1,996,656	136,907	2,133,563	0.138769%
83204	2,611,804	182,975	2,794,780	0.181775%
83205	15,935,567	1,190,410	17,125,977	1.113887%
83206	23,402,587	1,601,793	25,004,380	1.626305%
83207	77,867	5,269	83,136	0.005407%
83301	3,297,717	295,413	3,593,130	0.233700%
83402	3,912,886	236,994	4,149,880	0.269912%
83501	710,745	59,670	770,415	0.050108%
83601	4,846,392	363,272	5,209,663	0.338841%
83701	9,109,748	676,585	9,786,333	0.636511%
83802	5,980,516	435,209	6,415,725	0.417284%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
83805	2,460,208	192,168	2,652,376	0.172513%
83806	3,044,451	224,834	3,269,286	0.212637%
83810	238,510	8,571	247,081	0.016070%
83811	268,569	4,122	272,691	0.017736%
83901	10,959,502	810,238	11,769,739	0.765513%
84002	25,885,679	1,976,873	27,862,552	1.812203%
84003	23,247,749	1,784,734	25,032,483	1.628133%
84004	72,624	8,286	80,911	0.005262%
84005	224,374	17,177	241,551	0.015711%
84006	938,755	63,725	1,002,480	0.065202%
84008		6,213	6,213	0.000404%
84009	96,661	15,046	111,707	0.007266%
84010	59,495	2,906	62,401	0.004059%
84011	79,431	8,090	87,521	0.005692%
84012	4,606		4,606	0.000300%
84101	1,701,615	129,505	1,831,120	0.119098%
84203	7,899,326	574,938	8,474,265	0.551173%
84207	8,966,273	636,438	9,602,711	0.624568%
84208	2,004,908	145,816	2,150,724	0.139885%
84209	6,471,765	460,111	6,931,876	0.450855%
84210	2,804,536	208,649	3,013,185	0.195980%
84211	3,825,733	285,075	4,110,809	0.267370%
84212	7,175,934	508,515	7,684,450	0.499803%
84213	342,646	25,610	368,256	0.023952%
84214	223,802	17,033	240,836	0.015664%
84215	642,627	25,161	667,787	0.043433%
84301	12,734,522	968,825	13,703,347	0.891277%
84401	2,813,216	208,100	3,021,316	0.196509%
84501	2,705,526	232,787	2,938,312	0.191110%
84506	19,465	13,509	32,974	0.002145%
84601	6,801,109	472,711	7,273,820	0.473095%
84603	13,543,652	1,002,099	14,545,751	0.946067%
84604	11,240,905	686,528	11,927,433	0.775770%
84605	4,323,961	303,935	4,627,896	0.301002%
84606	34,513	6,519	41,032	0.002669%
90208	10,890	768	11,658	0.000758%
90407	59,130		59,130	0.003846%
90704	14,110		14,110	0.000918%
90705	6,927		6,927	0.000451%
90707	5,703		5,703	0.000371%
90711	652,912	41,353	694,265	0.045156%
90803	1,267,047	78,716	1,345,763	0.087530%
91007	69,364		69,364	0.004511%
91009	262,781	15,256	278,037	0.018084%
91203	29,601	2,197	31,797	0.002068%
91503	8,207	530	8,737	0.000568%
91605	3,448	278	3,726	0.000242%
91807	3,131		3,131	0.000204%
92202	63,410	3,535	66,946	0.004354%
92204	6,133		6,133	0.000399%
92302	388,533	27,074	415,607	0.027031%
92310	5,989		5,989	0.000390%
92319	24,402		24,402	0.001587%
92404	30,811	2,363	33,175	0.002158%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
92502	55,626	4,625	60,251	0.003919%
92609	4,551	81	4,632	0.000301%
93005	158,375	9,932	168,307	0.010947%
93808	30,365	2,190	32,555	0.002117%
94216	6,642		6,642	0.000432%
94218	11,415		11,415	0.000742%
94226	365		365	0.000024%
94504	9,138	258	9,396	0.000611%
94607	3,083		3,083	0.000200%
Totals¹	\$ 1,448,790,730	\$ 88,705,515	\$ 1,537,496,245	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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	447,446	308	9,017	3,961	58,443	71,729	3,214	29,964	33,178	51,064	40,633	91,697	
10002	2,576,968	1,771	51,930	22,815	464,583	541,099	18,512	-	18,512	294,089	239,000	533,089	
10100	14,224,345	9,778	286,641	125,933	65,148	487,500	102,185	47,676	149,861	1,623,314	(79,737)	1,543,577	
10200	14,072,662	9,674	283,584	124,590	525,714	943,562	101,095	-	101,095	1,606,003	461,414	2,067,417	
10300	45,293,332	31,135	912,726	400,997	-	1,344,858	325,379	960,793	1,286,172	5,168,976	(625,136)	4,543,840	
10600	5,557,863	3,820	111,999	49,206	12,385	177,410	39,927	155,098	195,025	634,276	(84,354)	549,922	
10700	3,817,136	2,624	76,921	33,795	185,709	299,049	27,422	1,191,758	1,219,180	435,620	(234,957)	200,663	
10900	2,179,365	1,498	43,917	19,295	62,647	127,357	15,656	104,358	120,014	248,714	13,575	262,289	
12300	1,141,238	784	22,998	10,104	-	33,886	8,198	52,736	60,934	130,241	(29,762)	100,479	
13300	5,242,931	3,604	105,653	46,417	165,655	321,329	37,664	358,570	396,234	598,335	72,494	670,829	
13600	3,529,164	2,426	71,118	31,245	28,863	133,652	25,353	215,735	241,088	402,756	(153,780)	248,976	
13700	1,440,414	990	29,026	12,752	214,581	257,349	10,348	11,064	21,412	164,383	64,799	229,182	
20101	2,587,379	1,779	52,139	22,907	236,538	313,363	18,587	1,263	19,850	295,277	84,988	380,265	
20102	20,884,685	14,356	420,857	184,900	1,220,309	1,840,422	150,032	-	150,032	2,383,407	744,055	3,127,462	
20105	-	-	-	-	-	-	-	538,036	538,036	-	(4,589,780)	(4,589,780)	
20108	355,811	245	7,170	3,150	23,415	33,980	2,556	59,989	62,545	40,606	(44,872)	(4,266)	
20200	3,652,294	2,511	73,599	32,335	186,639	295,084	26,237	-	26,237	416,808	93,608	510,416	
20300	3,831,729	2,634	77,215	33,923	11,802	125,574	27,526	185,182	212,708	437,285	(89,621)	347,664	
20400	25,425,396	17,477	512,359	225,100	2,388,257	3,143,193	182,651	17,245	199,896	2,901,603	1,193,119	4,094,722	
20500	9,697,767	6,666	195,424	85,858	260,470	548,418	69,667	35,775	105,442	1,106,731	223,113	1,329,844	
20600	30,801,379	21,173	620,692	272,695	1,393,500	2,308,060	221,272	91,637	312,909	3,515,122	855,726	4,370,848	
21100	2,709,748	1,863	54,605	23,990	190,340	270,798	19,466	151,716	171,182	309,242	137,084	446,326	
21400	110,774,929	76,147	2,232,275	980,728	3,544,014	6,833,164	795,787	98,004	893,791	12,641,881	969,942	13,611,823	
21900	554,957	381	11,183	4,913	1,307	17,784	3,987	31,150	35,137	63,333	(15,800)	47,533	
22100	4,182,095	2,875	84,275	37,026	-	124,176	30,043	112,593	142,636	477,270	(82,036)	395,234	
22200	187,506	129	3,779	1,660	1,977	7,545	1,347	-	1,347	2,139	2,707	24,106	
30100	984,280,936	676,607	19,834,700	8,714,175	21,584,313	50,809,795	7,070,886	91,468	7,162,354	112,328,321	11,556,286	123,884,607	
30200	88,511,328	60,843	1,783,631	783,621	2,131,901	4,759,996	635,850	62,685	698,535	10,101,109	994,469	11,095,578	
30300	662,757,450	455,581	13,355,521	5,867,616	28,205,373	47,884,091	4,761,131	41,525	4,802,656	75,635,352	12,791,429	88,426,781	
30400	88,408,091	60,772	1,781,551	782,707	957,870	3,582,900	635,108	4,762,790	5,397,898	10,089,328	(2,512,748)	7,576,580	
30500	500,022,968	343,717	10,076,186	4,426,873	20,647,698	35,494,474	3,592,076	-	3,592,076	57,063,731	10,872,153	67,935,884	
30600	53,446,221	36,739	1,077,019	473,178	2,698,030	4,284,966	383,948	4,346,587	4,730,535	6,099,401	(3,505,495)	2,593,906	
30700	2,226,301	1,530	44,863	19,710	9,211	75,314	15,993	2,097,281	2,113,274	254,070	(989,910)	(735,840)	
30800	35,123,445	24,144	707,788	310,960	319,955	1,362,847	252,321	9,644	261,965	4,008,366	141,986	4,150,352	
30900	8,029,712	5,520	161,810	71,090	37,897	276,317	57,684	184,605	242,289	916,369	(30,561)	885,808	
31100	22,762,144	15,647	458,690	201,521	2,736,350	3,412,208	163,519	6,633	170,152	2,597,666	1,082,353	3,680,019	
31102	16,419,540	11,287	330,877	145,368	120,508	608,040	117,955	575,634	693,589	1,873,834	(261,310)	1,612,524	
31104	41,751,469	28,700	841,353	369,640	771,149	2,010,842	299,935	3,637	303,572	4,764,770	466,302	5,231,072	
31105	6,979,256	4,798	140,642	61,790	-	207,320	50,138	1,929,220	1,979,358	796,488	(1,155,843)	(359,355)	
31107	18,377,614	12,633	370,336	162,703	-	545,672	132,021	691,069	823,090	2,097,294	(337,635)	1,759,659	
31108	88,879,250	61,096	1,791,045	786,878	-	2,639,019	638,493	3,665,986	4,304,479	10,143,097	(3,648,252)	6,494,845	
31113	8,932,164	6,140	179,996	79,080	178,623	443,839	64,167	299,543	363,710	1,019,358	(253,392)	765,966	
31121	36,074,249	24,798	726,948	319,378	-	1,071,124	259,151	3,761,365	4,020,516	4,116,873	(1,627,066)	2,489,807	
31123	85,819,627	58,993	1,729,390	759,790	-	2,548,173	616,513	4,294,846	4,911,359	9,793,926	(2,227,729)	7,566,197	
31124	35,269,925	24,245	710,740	312,256	522,046	1,569,287	425,373	1,127,879	1,381,252	4,025,082	(1,124,437)	2,900,645	
31126	44,600,613	30,659	898,767	394,865	500,278	1,824,569	320,403	15,384	335,787	5,089,921	91,983	5,181,904	
31138	22,024,559	15,140	443,827	194,991	-	653,958	158,220	1,714,591	1,872,811	2,513,492	(819,808)	1,693,684	
31140	90,973,674	62,536	1,833,251	805,420	369,066	3,070,273	553,539	5,717,547	6,371,086	10,382,118	(1,917,788)	8,464,330	
31142	39,609,774	27,228	798,194	350,679	187,311	1,363,412	284,550	111,518	396,068	4,520,355	(194,657)	4,325,698	
31143	28,636,711	19,685	577,071	253,530	274,945	1,125,231	205,721	161,498	367,219	3,268,085	(237,974)	3,030,111	
31146	34,941,799	24,019	704,128	309,352	342,410	1,379,909	251,016	1,811,908	2,062,924	3,987,636	(666,311)	3,321,305	
31200	7,202,565	4,951	145,142	63,767	242,889	456,749	51,742	49,985	101,727	821,973	(3,487)	818,486	
31300	58,755,291	40,389	1,184,004	520,180	255,336	1,999,909	422,087	365,148	787,235	6,705,284	(455,138)	6,250,146	
31400	176,324,659	121,206	3,553,197	1,561,062	4,712,449	9,947,914	1,266,685	1,065,947	2,332,632	20,122,562	525,206	20,647,768	
31600	41,726,270	28,683	840,845	369,417	924,707	2,163,652	299,754	6,892	306,646	4,761,895	455,178	5,217,073	
31700	169,433,774	116,469	3,414,336	1,500,054	8,203,727	13,234,586	1,217,182	-	1,217,182	19,336,159	5,996,881	25,333,040	
40100	311,277,001	213,973	6,272,682	2,755,841	1,167,572	10,410,068	2,236,158	7,578,524	9,814,682	35,523,622	3,249,736	38,773,358	
40200	386,129,985	265,427	7,781,078	3,418,540	6,617,983	18,083,028	2,773,889	2,011,087	4,784,976	44,066,011	1,379,824	45,445,835	
40700	23,413,214	16,094	471,810	207,285	2,197,857	2,893,046	168,196	-	168,196	2,671,968	1,019,695	3,691,663	
40900	5,896,900	4,054	118,831	52,207	253,708	428,800	42,362	48,410	90,772	672,967	225,598	898,565	
41400	11,904,791	8,183	239,899	105,397	272,935	626,414	85,522	105,564	191,086	1,358,601	(796,325)	562,276	
41600	7,793,289	5,357	157,046	68,997	41,209	272,609	55,986	491,617	547,603	889,387	(162,134)	727,253	
41700	133,122,331	91,509	2,682,608	1,178,577	815,076	4,767,770	956,327	4,508,630	5,464,957	15,192,216	(2,213,408)	12,978,808	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
41800	4,069,420	2,797	82,005	36,028	149,470	270,300	29,234	67,783	97,017	464,411	155,466	619,877	
42000	3,789,897	2,605	76,372	33,553	404,870	517,400	27,226	243,720	270,946	432,512	(99,052)	333,460	
42200	818,603,139	562,710	16,496,038	7,247,370	16,445,684	40,751,802	5,880,698	316,041	6,196,739	93,420,808	10,699,245	104,120,053	
50100	304,459,138	209,286	6,135,292	2,695,480	1,225,938	10,265,996	2,187,180	7,997,040	10,184,220	34,745,553	(4,884,924)	29,860,629	
50200	60,651,808	41,692	1,222,222	536,971	216,854	2,017,739	435,712	767,610	1,203,322	6,921,719	(181,548)	6,740,171	
50400	10,839,654	7,451	218,435	95,967	-	321,853	77,870	334,706	412,576	1,237,045	(233,653)	1,003,392	
50501	7,156,766	4,920	144,219	63,361	867,515	1,080,015	51,413	10,123	61,536	816,746	379,665	1,196,411	
50515	-	-	-	-	-	-	-	1,841,710	1,841,710	-	(16,176,207)	(16,176,207)	
51200	11,799,601	8,111	237,779	104,466	237,687	588,043	84,766	23,136	107,902	1,346,597	(29,090)	1,317,507	
51300	11,603,452	7,976	233,826	102,729	3,466	347,997	83,357	1,395,833	1,479,190	1,324,212	(512,068)	812,144	
51400	37,433,192	25,732	754,333	331,409	912,458	2,023,932	268,913	562,808	831,721	4,271,959	448,369	4,720,328	
51500	58,878,603	40,473	1,186,489	521,272	-	1,748,234	422,973	4,358,677	4,781,650	6,719,357	(2,955,435)	3,763,922	
51600	6,367,064	4,377	128,306	56,369	18,166	207,218	45,740	162,019	207,759	726,624	(102,576)	624,048	
51700	415,285,360	285,468	8,368,601	3,676,662	2,029,220	14,359,951	2,983,336	21,917,601	24,900,937	47,393,287	(4,644,389)	42,748,898	
51800	52,584,546	36,147	1,059,655	465,548	140,678	1,702,028	377,758	466,130	843,888	6,001,065	118,334	6,119,399	
51902	5,704,756	3,921	114,959	50,506	419,880	589,266	40,982	8,619	49,601	651,039	86,416	737,455	
52000	6,321,757	4,346	127,393	55,968	54,269	241,976	45,414	181,508	226,922	721,453	(127,641)	593,812	
52200	30,997,507	21,308	624,645	274,431	365,438	1,285,438	222,681	920,358	1,143,039	3,537,504	(365,066)	3,172,438	
52600	6,027,122	4,143	121,455	53,360	7,574	186,532	43,298	173,775	217,073	687,829	(167,913)	519,916	
52700	-	-	-	-	-	-	-	-	-	-	(9,545)	(9,545)	
53000	8,499,649	5,843	171,280	75,250	170,527	422,900	61,060	204,775	265,835	969,999	101,158	1,071,157	
53300	576,740	396	11,622	5,106	68,808	85,932	4,143	16,602	20,745	65,819	36,524	102,343	
53900	2,231,767	1,534	44,973	19,759	-	66,266	16,033	97,724	113,757	254,694	(59,545)	195,149	
54000	-	-	-	-	-	-	-	-	-	-	(108,057)	(108,057)	
54100	5,504,292	3,784	110,919	48,731	57,502	220,936	39,542	248,148	287,690	628,162	25,315	653,477	
54200	26,737,753	18,380	538,804	236,718	-	793,902	192,079	1,068,394	1,260,473	3,051,372	(907,100)	2,144,272	
54300	86,085,860	59,176	1,734,755	762,148	758,370	3,314,449	618,425	470,435	1,088,860	9,824,309	(265,723)	9,558,586	
54400	86,495	59	1,743	766	-	2,568	621	3,141	3,762	9,871	(2,426)	7,445	
60100	19,491,147	13,398	392,775	172,561	2,523,847	3,102,581	140,021	1,134,259	1,274,280	2,224,373	1,452,289	3,676,662	
60400	113,686,951	78,149	2,290,957	1,006,509	506,744	3,882,359	816,707	12,334,050	13,150,757	12,974,207	(4,288,004)	8,686,203	
60500	5,175,841	3,558	104,301	45,823	10,091	163,773	37,182	292,263	329,445	590,678	(89,776)	500,902	
60601	118,060,881	81,155	2,379,098	1,045,233	12,590,492	16,095,978	848,128	2,263	988,128	13,473,370	6,364,135	19,837,505	
60700	307,654,991	211,483	6,199,693	2,723,774	35,929	9,170,879	2,210,138	13,636,726	15,846,864	35,110,271	(4,729,818)	30,380,453	
60800	13,994,322	9,620	282,006	123,896	209,018	624,540	100,533	551,066	652,139	1,597,063	(1,239,360)	1,467,703	
60900	4,686,950	3,222	94,449	41,495	175,923	315,089	33,670	-	33,670	534,885	123,286	658,171	
61000	139,620,051	95,975	2,813,546	1,236,104	4,171,016	8,316,641	1,003,005	657,718	1,660,723	15,933,750	3,197,667	19,131,417	
61200	3,683,893	2,532	74,236	32,615	69,724	179,107	26,464	-	26,464	420,414	53,056	473,470	
62200	1,736,419	1,194	34,991	15,373	1,214,676	1,266,234	12,474	-	12,474	198,164	401,413	599,577	
62500	1,635,657	1,124	32,961	14,481	38	48,604	11,750	132,722	144,472	186,665	(60,848)	125,817	
62700	5,494,308	3,777	110,718	48,643	123,694	286,832	39,470	258,395	297,865	627,023	(79,905)	547,118	
63000	14,574,077	10,018	293,689	129,029	169,720	602,456	104,698	1,003,793	1,108,491	1,663,226	(356,666)	1,306,560	
63500	11,567,154	7,951	233,095	102,407	726,436	1,069,889	83,096	-	83,096	1,320,069	737,745	2,057,814	
63700	3,936,004	2,706	79,316	34,847	288,157	405,026	28,276	5,434	33,710	449,186	90,847	540,033	
63800	472,799	325	9,528	4,186	19,850	33,889	3,397	24,949	28,346	53,957	(2,653)	51,304	
64100	1,260,150	866	25,394	11,157	278,935	316,352	9,053	-	9,053	143,811	121,935	265,746	
66600	1,559,308	1,072	31,422	13,805	53,839	100,138	11,202	47,174	58,376	177,952	(5,494)	172,458	
67000	443,059	305	8,928	3,923	11,379	24,535	3,183	4,946	8,129	50,563	(12,949)	37,614	
67100	15,735,864	10,817	317,100	139,314	186,550	653,781	113,044	159,514	272,558	1,795,812	(128,307)	1,667,505	
67200	100,517	69	2,026	890	10,269	13,254	722	254,799	255,521	11,471	(64,948)	(53,477)	
67300	9,583,317	6,588	193,118	84,844	24,076	308,626	68,845	561,266	630,111	1,093,669	(56,415)	1,037,254	
67400	8,917,434	6,130	179,699	78,949	473,530	738,308	64,061	133,158	197,219	1,017,677	81,276	1,098,953	
67500	5,772,953	3,968	116,333	51,110	471,116	642,527	41,472	368,590	410,062	658,822	(114,459)	544,363	
67600	1,465,411	1,007	29,530	12,974	28,722	72,233	10,527	184,379	194,906	167,236	(39,115)	128,121	
67800	32,269,292	22,182	650,273	285,691	153,732	1,111,878	231,817	266,169	497,986	3,682,643	104,628	3,787,271	
67900	863,914	594	17,409	7,649	38,296	63,948	6,206	9,768	15,974	98,592	28,546	127,138	
68000	1,437,541	988	28,969	12,727	96,572	139,256	10,327	12,492	22,819	164,055	156,473	320,528	
68100	9,787,630	6,728	197,235	86,654	167,768	458,385	70,313	92,433	162,746	1,116,986	266,990	1,383,976	
68200	77,437,352	53,231	1,560,475	685,579	2,190,592	4,489,877	556,296	3,813,211	4,369,507	8,837,323	14,868,748	23,706,071	
68300	16,604,909	11,414	334,613	147,009	170,676	1,203,712	119,287	616,461	735,748	1,894,989	3,260,490	5,155,479	
68400	566,357	389	11,413	5,014	21,492	38,308	4,069	9,243	13,312	64,634	111,658	176,292	
70101	9,088,980	6,248	183,156	80,468	421,505	691,377	65,294	78,554	143,848	1,037,255	9,538	1,046,793	
70102	5,854,503	4,024	117,977	51,832	164,320	338,153	42,058	67,070	109,128	668,129	11,996	680,125	
70104	518,643	357	10,451	4,592	7,783	23,183	3,726	7,355	11,081	59,189	4,834	64,023	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
70106	419,483	288	8,453	3,714	4,668	17,123	3,013	6,028	9,041	47,872	(4,782)	43,090	
70108	652,953	449	13,158	5,781	17,012	36,400	4,691	135,922	140,613	74,516	(53,327)	21,189	
70202	17,638,284	12,125	355,437	156,158	149,173	672,893	126,710	1,116	127,826	2,012,920	92,434	2,105,354	
70203	56,280,139	38,687	1,134,126	498,267	-	1,671,080	404,306	1,049,784	1,454,090	6,422,814	(726,064)	5,696,750	
70204	714,593	491	14,400	6,326	16,917	38,134	5,134	16,053	21,187	81,551	(12,976)	68,575	
70209	487,477	335	9,823	4,316	79,948	94,422	3,502	17,643	21,145	55,632	29,020	84,652	
70211	1,097,682	755	22,120	9,718	32,982	65,575	7,886	-	7,886	125,270	26,158	151,428	
70212	502,391	345	10,124	4,448	34,516	49,433	3,609	10,090	13,699	57,334	69,648	126,982	
70213	1,868,301	1,284	37,649	16,541	5,641	61,115	13,422	237,615	251,037	213,215	(90,714)	122,501	
70214	2,796,282	1,922	56,349	24,757	68,361	151,389	20,088	131,631	151,719	319,118	(141,528)	177,590	
70215	615,467	423	12,403	5,449	27,305	45,580	4,421	30,499	34,920	70,238	(3,164)	67,074	
70216	114,946	79	2,316	1,018	19,601	23,014	826	2,060	2,886	13,118	13,785	26,903	
70217	3,647,099	2,507	73,494	32,289	2,068	110,358	26,200	753,086	779,286	416,215	(396,204)	20,011	
70218	665,211	457	13,405	5,889	87	19,838	4,779	16,700	21,479	75,915	(11,274)	64,641	
70219	1,223,644	841	24,658	10,834	41,275	77,608	8,790	-	8,790	139,645	30,916	170,561	
70220	1,553,218	1,068	31,300	13,751	372	46,491	11,158	202,235	213,393	177,257	(80,289)	96,968	
70222	130,472	90	2,629	1,155	16,243	20,117	937	6,913	7,850	14,890	3,557	18,447	
70224	57,387	39	1,156	508	2,374	4,077	412	24,903	25,315	6,549	(3,965)	2,584	
70301	5,089,761	3,499	102,566	45,062	557,253	708,380	36,564	627,015	663,579	580,855	(62,276)	518,579	
70302	762,982	524	15,375	6,755	38,849	61,503	5,481	5,062	10,543	87,073	(7,826)	79,247	
70303	1,354,203	931	27,289	11,989	157,915	198,124	9,728	393,119	402,847	154,545	(109,915)	44,630	
70304	533,116	366	10,743	4,720	54,875	70,704	3,830	35,282	39,112	60,840	34,502	95,342	
70305	675,029	464	13,603	5,976	30,696	50,739	4,849	108,293	113,142	77,036	(68,375)	8,661	
70401	2,359,311	1,622	47,544	20,888	14,921	84,975	16,949	197,688	214,637	269,250	(51,710)	217,540	
70402	55,987,152	38,486	1,128,222	495,674	2,791,779	4,454,161	402,202	165,842	568,044	6,389,378	1,169,120	7,558,498	
70403	5,750,387	3,953	115,879	50,910	73,252	243,994	41,310	4,747	46,057	656,247	79,517	735,764	
70404	1,706,236	1,173	34,383	15,106	38,459	89,121	12,257	106,306	118,563	194,719	(17,416)	177,303	
70405	2,599,488	1,787	52,383	23,014	1,854	79,038	18,674	146,860	165,534	296,659	(48,333)	248,326	
70406	240,685	165	4,850	2,130	152,241	159,386	1,729	124,534	126,263	27,467	(17,117)	10,350	
70407	1,651,444	1,135	33,279	14,621	61,341	110,376	11,864	97,091	108,955	188,467	(5,206)	183,261	
70411	1,026,638	706	20,688	9,089	84,281	114,764	7,375	33,237	40,612	117,162	26,492	143,654	
70412	733,656	504	14,784	6,496	12,421	34,205	5,270	13,572	18,842	83,726	(14,930)	68,796	
70413	165,036	113	3,326	1,461	5,961	10,861	1,186	91,514	92,700	18,834	(34,708)	(15,874)	
70414	608,851	419	12,269	5,391	38,009	56,088	4,374	41,699	46,073	69,483	14,344	83,827	
70415	598,606	411	12,063	5,300	20,281	38,055	4,300	23,751	28,051	68,314	(27,123)	41,191	
70416	76,013	52	1,532	673	9,589	11,846	546	99,956	100,997	8,675	(59,749)	(51,074)	
70417	12,473,139	8,574	251,352	110,429	480,629	850,984	89,605	2,392	91,502	1,423,462	313,030	1,736,492	
70418	781,551	537	15,749	6,919	41,616	64,821	5,615	3,082	8,697	89,192	6,780	95,972	
70419	416,509	286	8,393	3,688	13,555	25,922	2,992	23,514	26,506	47,533	6,350	53,883	
70420	1,339,803	921	26,999	11,862	143	39,925	9,625	117,230	126,855	152,901	(65,029)	87,872	
70422	1,236,549	850	24,918	10,947	138,018	174,733	8,883	-	8,883	141,118	77,057	218,175	
70423	2,913,095	2,002	58,703	25,790	45,862	132,357	20,927	48,423	69,350	332,449	(17,988)	314,461	
70424	2,831,434	1,946	57,057	25,068	109,210	193,281	20,341	1,374	21,715	323,130	60,474	383,604	
70501	3,797,027	2,610	76,516	33,616	73,299	186,041	27,277	68,520	95,797	433,325	9,963	443,288	
70502	723,227	497	14,574	6,403	12,884	34,358	5,196	34,830	40,026	82,536	(11,179)	71,357	
70503	2,155,197	1,481	43,430	19,081	522,290	586,282	15,483	-	15,483	245,956	340,176	586,132	
70504	1,369,320	941	27,594	12,123	50,356	91,014	9,837	17,245	27,082	156,270	10,767	167,037	
70505	31,888	22	643	283	-	948	229	20,307	20,536	3,639	(9,412)	(5,773)	
70506	2,351,670	1,617	47,390	20,820	46,539	116,366	16,894	80,301	97,195	268,378	7,360	275,738	
70507	114,751	79	2,312	1,016	17,941	21,348	824	16,123	16,947	13,096	3,153	16,249	
70508	2,592,096	1,782	52,234	22,948	-	76,964	18,621	175,770	194,391	295,816	(86,885)	208,931	
70601	1,032,400	710	20,804	9,140	3,539	34,193	7,417	97,809	105,226	117,820	(38,304)	79,516	
70602	9,020,118	6,200	181,768	79,859	1,908,624	2,176,451	64,799	1,674,012	1,738,811	1,029,396	88,191	1,117,587	
70603	2,641,169	1,816	53,223	23,384	154,263	232,686	18,974	-	18,974	301,416	73,081	374,497	
70604	527,708	363	10,634	4,672	3,581	19,250	3,791	252,849	256,640	60,223	(114,627)	(54,404)	
70605	29,324	20	591	259	1,699	2,569	211	316	527	3,347	468	3,815	
70606	1,404,422	965	28,301	12,434	18,113	59,813	10,089	146,349	156,438	160,276	44,696	204,972	
70607	9,395,148	6,458	189,326	83,178	411,368	690,330	67,493	33,359	100,852	1,072,195	155,716	1,227,911	
70608	1,088,525	748	21,935	9,637	25,843	58,163	7,820	37,564	45,384	124,225	(4,901)	119,324	
70609	37,751	26	761	334	209	1,330	271	1,343	1,614	4,308	484	4,792	
70701	91,163,213	62,666	1,837,071	807,098	2,685,123	5,391,958	654,900	-	654,900	10,403,748	1,834,425	12,238,173	
70702	6,581,770	4,524	132,632	58,270	548,321	743,747	47,282	1,437	48,719	751,126	224,744	975,870	
70704	25,272,686	17,373	509,281	223,747	663,731	1,414,132	181,554	-	181,554	2,884,175	541,644	3,425,819	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
70705	130,787,903	89,904	2,635,565	1,157,910	3,017,225	6,900,604	939,557	16,964,153	17,903,710	14,925,806	(2,985,680)	11,940,126	
70707	4,808,668	3,305	96,902	42,573	277,571	420,351	34,545	118,674	153,219	548,776	38,794	587,570	
70709	3,296,663	2,266	66,433	29,186	915,601	1,013,486	23,683	26,678	50,361	376,222	407,104	783,326	
70712	742,003	510	14,952	6,569	27,053	49,084	5,330	26,414	31,744	84,679	8,805	93,484	
70714	1,467,665	1,009	29,576	12,994	30,422	74,001	10,543	23,006	33,549	167,493	(21,416)	146,077	
70715	1,380,652	949	27,822	12,223	58,597	99,591	9,918	102,077	111,995	157,563	(56,716)	100,847	
70718	63,053	43	1,271	558	3,634	5,506	453	4,848	5,301	7,196	(2,420)	4,776	
70719	5,180,120	3,561	104,387	45,861	265,211	419,020	37,213	171,531	208,744	591,167	(31,151)	560,016	
70801	88,911,707	61,118	1,791,700	787,165	6,926,818	9,566,801	638,726	-	638,726	10,146,801	7,038,271	17,185,072	
70802	4,446,747	3,057	89,608	39,368	348,216	480,249	31,945	-	31,945	507,473	180,160	687,633	
70803	-	-	-	-	182,033	182,033	-	1,941,017	1,941,017	-	(4,619,228)	(4,619,228)	
70804	357,984	246	7,214	3,169	25,683	36,312	2,572	56,101	58,673	40,854	(57,273)	(16,419)	
70805	1,280,260	880	25,799	11,334	91,581	129,594	9,197	26,374	35,571	146,106	162,789	162,895	
70806	3,301,061	2,269	66,521	29,225	319,201	417,216	23,714	-	23,714	376,724	177,585	554,309	
70807	65,235	45	1,315	578	2,326	4,264	469	4,199	4,668	7,445	(588)	6,857	
70808	2,592,188	1,782	52,236	22,949	85,643	162,610	18,622	157,922	176,544	295,826	33,250	329,076	
70809	2,059,713	1,416	41,506	18,236	22,732	83,890	14,797	396,009	410,806	235,059	(102,801)	132,258	
70812	5,088,051	3,498	102,532	45,046	352,768	503,844	36,552	18,961	55,513	580,660	(11,511)	569,149	
70813	-	-	-	-	-	-	-	287	287	-	(4,217)	(4,217)	
70901	9,391,438	6,456	189,251	83,146	159,016	437,869	67,466	224,277	291,743	1,071,772	17,194	1,088,966	
70902	931,517	640	18,771	8,247	12,597	40,255	6,692	156,302	162,994	106,307	(3,030)	103,277	
70903	120,481	83	2,428	1,067	812	4,390	866	5,216	6,082	13,750	(1,646)	12,104	
70905	7,016,254	4,823	141,388	62,118	471,139	679,468	50,404	21,119	71,523	800,710	149,818	950,528	
70908	379,251	261	7,642	3,358	26,591	37,852	2,724	732	3,456	43,281	12,624	55,905	
71001	191,323,604	131,516	3,855,447	1,693,852	3,001,625	8,682,440	1,374,435	684,647	2,059,082	21,834,274	2,193,012	24,027,286	
71003	55,126,731	37,894	1,110,883	488,055	37,894	473,688	396,021	610,592	1,006,613	6,291,185	(295,876)	5,995,309	
71004	19,499,662	13,404	392,946	172,637	1,602,016	2,181,003	140,082	83,159	223,241	2,225,345	281,691	2,507,036	
71006	89,512,108	61,531	1,803,798	792,481	2,884,152	5,541,962	643,039	70,081	713,120	10,215,321	1,125,527	11,340,848	
71008	34,047,575	23,404	686,108	301,435	1,765,402	2,776,349	244,592	-	244,592	3,885,585	975,661	4,861,246	
71011	18,497,566	12,715	372,753	163,765	1,107,014	1,656,247	132,883	-	132,883	2,110,983	585,773	2,696,756	
71012	2,647,438	1,820	53,350	23,439	111,511	190,120	19,019	44,362	63,381	302,131	26,092	328,223	
71015	8,697,331	5,979	175,264	77,001	58,616	316,860	62,480	220,389	282,869	992,559	95,448	1,088,007	
71016	11,550,411	7,940	232,757	102,260	423,538	766,495	82,976	58,775	141,751	1,318,159	190,238	1,508,397	
71017	22,903,775	15,744	461,544	202,775	4,899	684,962	164,537	557,422	721,959	2,613,830	(271,663)	2,342,167	
71018	50,843,754	34,950	1,024,575	450,137	30,982	1,540,644	365,252	1,758,321	2,123,573	5,802,402	(467,014)	5,335,388	
71019	18,287,893	12,571	368,528	161,909	647,577	1,190,555	131,377	262,145	393,522	2,087,055	488,537	2,575,592	
71020	12,745,419	8,761	256,839	112,840	21,296	399,736	91,561	336,057	427,618	1,454,536	(5,205)	1,449,331	
71024	2,105,392	1,447	42,427	18,639	-	62,513	15,125	110,952	126,077	240,272	(101,646)	138,626	
71025	4,461,231	3,067	89,900	39,497	81,181	213,645	32,049	60,751	92,800	509,126	39,367	548,493	
71026	4,140,263	2,846	83,432	36,655	508,321	631,254	29,743	398,150	427,893	472,496	157,983	630,479	
71027	269,969	186	5,440	2,390	7,294	15,310	1,939	16,211	18,150	30,809	9,987	40,796	
71028	126,030	87	2,540	1,115	6,114	9,856	905	20,792	21,697	14,383	(5,574)	8,809	
71030	168,676	116	3,399	1,493	10,510	15,518	1,212	3,779	4,991	19,250	(2,779)	16,471	
71031	1,894,983	1,303	38,187	16,777	37,972	94,239	13,613	43,642	57,255	216,260	7,243	223,503	
71032	1,800,823	1,238	36,289	15,944	126,158	179,629	12,937	664,373	677,310	205,514	(79,358)	126,156	
71034	947,645	651	19,096	8,389	229,657	257,793	6,808	115,355	122,163	108,147	28,837	136,984	
71035	187,423	129	3,777	1,659	9,537	15,102	1,346	102,524	103,870	21,389	(44,243)	(22,854)	
71036	905,699	623	18,251	8,019	9,954	36,847	6,506	44,123	50,629	103,360	(35,197)	68,163	
71037	523,942	360	10,558	4,638	23,512	39,068	3,764	39,861	43,625	59,793	(6,689)	53,104	
71038	3,208,008	2,205	64,646	28,401	170,266	265,518	23,046	198,314	221,360	366,105	14,348	380,453	
71039	239,605	165	4,828	2,122	3,170	10,285	1,721	223,403	225,124	27,344	(256,848)	(229,504)	
71042	445,815	306	8,984	3,947	127,892	141,129	3,203	3,709	6,912	50,877	42,790	93,667	
71043	133,115	92	2,682	1,179	6,726	10,679	956	2,216	3,172	15,191	419	15,610	
71044	10,032,681	6,896	202,173	88,823	195,216	493,108	72,073	204,051	276,124	1,144,952	(38,112)	1,106,840	
71045	3,519,207	2,419	70,917	31,157	99,059	203,552	25,281	55,288	80,569	401,620	(39,390)	362,230	
71047	1,283,409	882	25,863	11,362	153,209	191,316	9,220	74,714	83,934	146,466	78,032	224,498	
71101	11,870,958	8,160	239,217	105,097	677,610	1,030,084	85,279	3,564	88,843	1,354,740	223,833	1,578,573	
71103	13,132,399	9,027	264,637	116,266	1,085,644	1,475,574	94,341	-	94,341	1,498,698	564,522	2,063,220	
71105	4,844,755	3,330	97,629	42,892	223,545	367,396	34,804	140,213	175,017	552,894	(22,531)	530,363	
71106	825,119	567	16,627	7,305	22,820	47,319	5,928	19,142	25,070	94,164	8,736	102,900	
71107	647,663	445	13,051	5,734	31,043	50,273	4,653	21,696	26,349	73,913	4,303	78,216	
71108	857,053	589	17,271	7,588	3,487	28,935	6,157	44,472	50,629	97,809	3,433	101,242	
71109	1,453,554	999	29,291	12,869	39,265	82,424	10,442	71	10,513	165,883	19,170	185,053	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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
											Contributions	Contributions	
71112	4,934,270	3,392	99,433	43,685	194,514	341,024	35,447	-	35,447	563,110	165,244	728,354	
71113	-	-	-	-	127,966	127,966	-	1,171,139	1,171,139	-	(1,564,900)	(1,564,900)	
71114	289,878	199	5,841	2,566	17,863	26,469	2,082	-	2,082	33,082	27,561	60,643	
71115	1,115,487	767	22,479	9,875	28,158	61,279	8,013	14,144	22,157	127,302	(3,423)	123,879	
71117	733,932	505	14,790	6,497	157,309	179,101	5,272	-	5,272	83,758	73,786	157,544	
71201	2,138,937	1,470	43,103	18,937	181,595	245,105	15,366	465,800	481,166	244,100	(19,866)	224,234	
71202	18,799,526	12,923	378,838	166,438	1,065,059	1,623,258	135,052	1,360	136,412	2,145,444	558,051	2,703,495	
71205	857,314	589	17,276	7,590	23,351	48,806	6,159	17,658	23,817	97,839	(2,919)	94,920	
71206	4,996,311	3,434	100,683	44,235	178,171	326,523	35,893	-	35,893	570,190	181,101	751,291	
71207	2,328,111	1,600	46,915	20,612	112,334	181,461	16,725	182,157	198,882	265,689	71,004	336,693	
71209	704,471	484	14,196	6,237	21,803	42,720	5,061	8,251	13,312	80,396	15,132	95,528	
71210	470,933	324	9,490	4,170	21,368	35,352	3,383	29,782	33,165	53,744	7,423	61,167	
71213	174,678	120	3,520	1,546	1,562	6,748	1,255	1,555	2,810	19,935	(4,937)	14,998	
71214	23,995	16	484	212	89,999	90,711	172	170,142	170,314	2,738	(4,017)	(1,279)	
71215	-	-	-	-	9,279	9,279	-	96,881	96,881	-	(224,544)	(224,544)	
71216	404,293	278	8,147	3,580	11,630	23,635	2,904	41,185	44,089	46,139	(12,140)	33,999	
71301	4,590,489	3,156	92,505	40,641	50,604	186,906	32,977	116,933	149,910	523,877	(80,605)	443,272	
71302	1,871,781	1,287	37,719	16,572	41,732	97,310	10,946	10,946	24,393	213,612	4,170	217,782	
71303	11,072,767	7,611	223,132	98,031	38,402	367,176	79,545	468,329	547,874	1,263,649	130,158	1,393,807	
71304	99,317	68	2,001	879	50,099	53,047	713	21,514	22,227	11,334	8,521	19,855	
71305	584,818	402	11,785	5,177	35,988	53,352	4,201	39,188	43,389	66,741	(20,079)	46,662	
71307	137,148	94	2,764	1,214	10,972	15,044	985	43,153	44,138	15,652	(2,505)	13,147	
71309	30,546,811	20,998	615,562	270,441	2,634,940	3,541,941	219,443	-	219,443	3,486,070	1,338,922	4,824,992	
71310	157,551	108	3,175	1,395	36,434	41,112	1,132	19,648	20,780	17,980	10,310	28,290	
71311	377,028	259	7,598	3,338	9,725	20,920	2,709	2,365	5,074	43,027	(4,463)	38,564	
71312	2,167,490	1,490	43,678	19,190	25,942	90,300	15,571	94,114	109,685	247,359	(27,897)	219,462	
71313	-	-	-	-	5,102	5,102	-	12,975	12,975	-	(383)	(383)	
71314	14,704	10	296	130	728	1,164	106	137	243	1,678	168	1,846	
71315	1,079,699	742	21,757	9,559	225,438	257,496	7,756	87,100	94,856	123,218	80,468	203,686	
71401	11,114,808	7,640	223,979	98,403	3,831	333,853	79,847	208,122	287,969	1,268,447	(96,004)	1,172,443	
71402	2,917,011	2,005	58,782	25,825	24,868	111,480	20,955	37,700	58,655	332,896	(4,834)	328,062	
71404	814,633	560	16,416	7,212	215,102	239,290	5,852	83,471	89,323	92,968	12,612	105,580	
71406	527,405	363	10,628	4,670	35,467	51,128	3,789	15,334	19,123	60,189	25,110	85,299	
71407	484,500	333	9,763	4,290	14,481	28,867	3,481	78,912	82,393	55,292	(24,293)	30,999	
71408	904,911	622	18,235	8,012	-	26,869	6,501	94,139	100,640	103,270	(38,257)	65,013	
71409	8,052,265	5,535	162,265	71,290	291,046	530,136	57,846	-	57,846	918,942	132,117	1,051,059	
71501	23,246,512	15,980	468,451	205,809	962,557	1,652,797	166,999	632,366	799,365	2,652,944	141,632	2,794,576	
71504	4,740,204	3,258	95,522	41,967	6,023	146,770	34,053	299,607	333,660	540,963	(84,076)	456,887	
71505	6,150,839	4,228	123,948	54,456	554,168	736,800	44,187	-	44,187	701,947	328,370	1,030,317	
71506	1,841,412	1,266	37,107	16,303	29,626	84,302	13,228	31,669	44,897	210,146	(303)	209,843	
71601	17,785,066	12,226	358,395	157,458	582,089	1,110,168	127,765	370,799	498,564	2,029,671	(165,886)	1,863,785	
71603	12,974	9	261	115	-	385	93	451	544	1,481	(359)	1,122	
71604	2,983,345	2,051	60,119	26,412	61,606	150,188	21,432	735,670	757,102	340,466	(262,415)	78,051	
71605	6,762,661	4,649	136,277	59,873	235,872	436,671	48,582	40,993	89,575	771,770	39,197	810,967	
71606	1,162,748	799	23,431	10,294	8,057	42,581	8,353	86,646	94,999	132,695	(9,302)	123,393	
71607	4,273,584	2,938	86,119	37,835	247,024	373,916	30,701	117,392	148,093	487,711	2,791	490,502	
71608	137,041	94	2,762	1,214	2,743	6,813	984	-	984	15,639	1,617	17,256	
71609	3,046,141	2,094	61,384	26,969	162,644	253,091	21,883	1,322	23,205	347,632	63,798	411,430	
71610	6,189,002	4,254	124,717	54,793	140,155	323,919	44,461	-	44,461	706,303	96,475	802,778	
71611	922,055	634	18,581	8,163	21,075	48,453	6,624	-	6,624	105,227	29,296	134,523	
71612	60,490	42	1,219	535	10,725	12,521	435	-	435	6,903	6,182	13,085	
71614	288,295	198	5,810	2,553	7,978	16,539	2,071	9,791	11,862	32,901	12,052	44,953	
71701	10,482,902	7,206	211,246	92,809	-	311,261	75,307	346,780	422,087	1,196,332	(310,168)	886,164	
71702	5,392,721	3,707	108,671	47,743	40,232	200,353	38,740	202,554	241,294	615,429	(86,360)	529,069	
71705	662,466	455	13,350	5,865	174,494	194,164	4,759	279,844	284,603	75,602	(18,495)	57,107	
71706	174,090	120	3,508	1,541	49,499	54,668	1,251	987	2,238	19,868	9,211	29,079	
71707	37,876	26	763	335	21	1,145	272	11,755	12,027	4,323	(4,173)	150	
71802	520,593	358	10,491	4,609	46,713	62,171	3,740	57,466	61,206	59,411	8,803	68,214	
71803	59,307,485	40,768	1,195,132	525,069	1,240,740	3,001,709	426,054	199,281	625,335	6,768,302	1,124,565	7,892,867	
71805	251,191	173	5,062	2,224	32,198	39,657	1,805	102,195	104,000	28,667	(10,799)	17,868	
71807	2,733,619	1,879	55,086	24,201	138,151	219,317	19,638	138,980	158,618	311,967	(110,668)	201,299	
71808	7,670,477	5,273	154,571	67,909	212,740	440,493	55,103	-	55,103	875,372	118,097	993,469	
71809	14,881,542	10,230	299,885	131,751	561,575	1,003,441	106,906	-	106,906	1,698,315	364,964	2,063,279	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
71810	2,581,034	1,774	52,012	22,851	47,150	123,787	18,542	133,407	151,949	294,553	43,072	337,625	
71811	10,764,215	7,399	216,914	95,299	431,205	750,817	77,328	2,424,023	2,501,351	1,228,436	(432,417)	796,019	
71812	316,089	217	6,370	2,799	62,553	71,939	2,271	460	2,731	36,073	19,720	55,793	
71813	2,071,942	1,424	41,753	18,344	40,543	102,064	14,884	92,604	107,488	236,455	1,777	238,232	
71815	291,662	200	5,877	2,582	16,013	24,672	2,095	160	2,255	33,285	10,567	43,852	
71817	1,712,751	1,177	34,514	15,164	116,249	167,104	12,304	343	12,647	195,463	60,459	255,922	
71819	5,277	4	106	46	529	685	38	463	501	602	(267)	335	
71901	8,321,208	5,720	167,684	73,671	5,058	252,133	59,778	397,159	456,937	949,635	(237,081)	712,554	
71902	82,977	57	1,672	735	78	2,542	596	2,196	2,792	9,470	(1,220)	8,250	
71904	800,798	550	16,137	7,089	8,392	32,168	5,753	10,525	16,278	91,389	(4,224)	87,165	
71905	451,270	310	9,094	3,995	15,529	28,928	3,242	5,153	8,395	51,500	4,805	56,305	
71906	3,821,654	2,627	77,012	33,834	64,609	178,082	27,454	146,398	173,852	436,136	(110,392)	325,744	
71907	684,261	470	13,789	6,058	273,634	293,951	4,916	-	4,916	78,089	148,437	226,526	
72001	6,146,012	4,225	123,851	54,412	142,892	325,380	44,152	110,691	154,843	701,396	(6,005)	695,391	
72002	20,006,364	13,752	403,157	177,123	1,169,737	1,763,769	143,722	8,541	152,263	2,283,171	372,263	2,655,434	
72004	688,468	473	13,874	6,095	37,326	57,768	4,946	1,098	6,044	78,569	3,762	82,331	
72006	2,689,615	1,849	54,200	23,812	3,114,392	3,194,253	19,322	7,890,461	7,909,783	306,945	(2,148,508)	(1,841,563)	
72007	898,070	617	18,097	7,951	11,667	38,332	6,452	69,078	75,530	102,490	20,771	123,261	
72009	6,344,428	4,361	127,849	56,170	493,907	682,287	45,577	50,640	96,217	724,040	130,851	854,891	
72010	439,410	302	8,855	3,891	7,829	20,877	3,157	6,684	9,841	50,146	7,189	57,335	
72011	273,284	188	5,507	2,419	7,029	15,143	1,963	2,099	4,062	31,188	5,737	36,925	
72012	139,811	96	2,817	1,237	52	4,202	1,004	12,984	13,988	15,956	(5,007)	10,949	
72101	26,973,364	18,542	543,552	238,805	754,702	1,555,601	193,772	-	193,772	3,078,260	403,847	3,482,107	
72102	49,754,778	34,202	1,002,631	440,496	1,412,677	2,890,006	357,429	76,789	434,218	5,678,126	401,059	6,079,185	
72108	511,132	351	10,300	4,526	16,357	31,534	3,672	319	3,991	58,332	13,009	71,341	
72109	191,567	132	3,860	1,696	60,121	65,809	1,376	36,030	37,406	21,862	7,844	29,706	
72110	2,745,665	1,887	55,329	24,308	81,930	163,454	19,724	56,065	75,789	313,341	45,193	358,534	
72111	136,638	94	2,753	1,210	1,583	5,640	982	7,742	8,724	15,593	(959)	14,634	
72112	5,243,869	3,605	105,672	46,425	94,158	249,860	37,621	34,240	71,911	598,442	47,154	645,596	
72113	152,656	105	3,076	1,351	9,103	13,635	1,097	73,385	74,482	17,421	(15,517)	1,904	
72114	740,587	509	14,924	6,557	94,181	116,171	5,320	11,846	17,166	84,517	21,344	105,861	
72115	15,926,405	10,948	320,940	141,002	639,811	1,112,701	114,412	-	114,412	1,817,557	336,687	2,154,244	
72116	1,768,844	1,216	35,645	15,660	-	52,521	12,707	167,957	180,664	201,864	(98,633)	103,231	
72117	326,215	224	6,574	2,888	13,266	22,952	2,343	15,836	17,952	37,228	(45,488)	(8,260)	
72119	3,963,654	2,725	79,873	35,091	500,345	618,034	28,474	572,654	601,128	452,341	(15,334)	437,007	
72120	77,769	53	1,567	689	21,894	24,203	559	7,037	7,596	8,875	16,064	24,939	
72122	1,244,948	856	25,088	11,021	85,634	122,599	8,943	7,182	16,125	142,076	36,363	178,439	
72123	705,437	485	14,216	6,245	-	20,946	5,068	133,717	138,785	80,506	(209,838)	(129,332)	
72124	6,002,919	4,126	120,968	53,146	329,416	507,656	43,124	30,710	73,834	685,066	153,510	838,576	
72125	284,993	196	5,743	2,523	25,592	34,054	2,047	10,532	12,579	32,524	2,883	35,407	
72126	43,247	30	871	383	6,633	7,917	311	104	415	4,935	1,958	6,893	
72127	1,940,027	1,334	39,094	17,176	565,492	623,096	13,937	140,624	154,561	221,400	123,663	345,063	
72201	9,539,755	6,558	192,240	84,459	413,905	697,162	68,532	321,456	389,988	1,088,698	1,670	1,090,368	
72202	29,544,128	20,309	595,357	261,564	635,538	1,512,768	212,240	311,696	523,936	3,371,641	218,915	3,590,556	
72203	500,533	344	10,086	4,431	40,444	55,305	3,596	5,504	9,102	57,122	6,686	63,808	
72204	8,762,257	6,023	176,572	77,575	200,128	460,298	62,946	37,438	100,384	999,968	48,951	1,048,919	
72205	5,179,142	3,560	104,367	45,852	271,108	424,887	37,206	66,098	103,304	591,055	108,845	699,900	
72206	22,189	15	447	197	155	814	159	1,053	1,212	2,532	(856)	1,676	
72207	751,514	517	15,144	6,654	6,812	29,127	5,399	68,627	74,026	85,764	(55,658)	30,106	
72210	5,255,013	3,612	105,896	46,525	228,241	384,274	37,751	66,848	104,599	599,714	17,284	616,998	
72301	27,898,098	19,177	562,187	246,991	-	828,355	200,415	762,077	962,492	3,183,793	(428,557)	2,755,236	
72302	60,984,987	41,921	1,228,936	539,921	1,432,627	3,243,405	438,105	922,951	1,361,056	6,959,742	(38,952)	6,920,790	
72303	15,708,423	10,798	316,547	139,072	49,049	515,466	112,847	1,145,642	1,258,489	1,792,680	(158,006)	1,634,674	
72304	17,056,127	11,724	343,706	151,004	382,031	888,465	122,528	35,614	158,142	1,946,483	83,286	2,029,769	
72305	149,626,436	102,854	3,015,189	1,324,694	566,756	5,009,493	1,074,890	298,309	1,373,199	17,075,701	(39,919)	17,035,782	
72306	27,918,387	19,191	562,596	247,171	52,290	881,248	200,561	182,075	382,636	3,186,108	(85,870)	3,100,238	
72307	3,243,817	2,230	65,368	28,719	55,401	151,718	23,303	1,614,943	1,638,246	370,192	(1,439,642)	(1,069,450)	
72309	11,357,332	7,807	228,867	100,550	681,049	1,018,273	81,589	-	81,589	1,296,124	465,924	1,762,048	
72314	17,461,652	12,003	351,878	154,594	3,581,831	4,100,306	125,441	-	125,441	1,992,763	1,729,786	3,722,549	
72316	1,068,241	734	21,527	9,457	38,506	70,224	7,674	82,103	89,777	121,910	(28,827)	93,083	
72319	8,675,271	5,963	174,819	76,805	3,710	261,297	62,322	340,843	403,165	990,041	(212,113)	777,928	
72321	30,568,024	21,013	615,990	270,629	888,079	1,795,711	219,595	1,362,431	1,582,026	3,488,491	178,960	3,667,451	
72322	3,991,245	2,744	80,429	35,336	88,511	207,020	28,672	29,290	57,962	455,490	59,458	514,948	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
72323	8,016,280	5,510	161,540	70,971	353,868	591,889	57,588	9,099	66,687	914,836	52,804	967,640	
72324	600,841	413	12,108	5,320	87,029	104,870	4,316	36,031	40,347	68,569	(549)	68,020	
72327	12,467,800	8,570	251,244	110,382	133,467	503,663	89,566	1,299,993	1,389,559	1,422,853	(161,892)	1,260,961	
72328	54,684	38	1,102	484	6,222	7,846	393	19,512	19,905	6,241	1,893	8,134	
72329	726,793	500	14,646	6,435	51,608	73,189	5,221	48,816	54,037	82,943	3,344	86,287	
72330	770,147	529	15,520	6,819	51,618	74,486	5,533	15,220	20,753	87,891	6,604	94,495	
72331	2,400,068	1,650	48,365	21,248	-	71,263	17,242	104,153	121,395	273,901	(140,275)	133,626	
72332	4,882,512	3,356	98,390	43,226	45,937	190,909	35,075	41,051	76,126	557,203	(6,489)	550,714	
72333	1,185,707	815	23,894	10,498	31,245	66,452	8,518	17,937	26,455	135,316	15,982	151,298	
72334	5,154,611	3,543	103,873	45,636	169,866	322,918	37,030	12,256	49,286	588,256	34,387	622,643	
72335	2,489,427	1,711	50,166	22,040	32,321	106,238	17,884	27,684	45,568	284,099	(11,976)	272,123	
72338	413,686	284	8,336	3,662	37,220	49,502	2,972	16,811	19,783	47,211	(44,219)	2,992	
72339	1,885,373	1,296	37,993	16,692	113,736	169,717	13,544	204,490	218,034	215,163	69,657	284,820	
72340	1,122,872	772	22,627	9,941	53,027	86,367	8,067	2,081	10,148	128,145	8,312	136,457	
72342	5,220,180	3,588	105,194	46,216	213,028	368,026	37,501	65,588	103,089	595,738	34,696	630,434	
72343	111,072	76	2,238	984	11,519	14,817	798	19,236	20,034	12,676	2,764	15,440	
72346	1,813,044	1,246	36,535	16,052	165,657	219,490	13,025	42,081	55,106	206,909	36,658	243,567	
72347	-	-	-	-	-	-	-	-	-	-	(38,057)	(38,057)	
72348	1,424,576	979	28,707	12,612	10,836	53,134	10,234	59,018	69,252	162,576	(27,389)	135,187	
72349	1,016,505	699	20,484	9,000	45,087	75,270	7,302	24,106	31,408	116,006	(303)	115,703	
72350	445,889	307	8,985	3,948	24,955	38,195	3,203	8,913	12,116	50,886	6,193	57,079	
72351	2,454,539	1,687	49,463	21,731	74,776	147,657	17,633	6,556	24,189	280,117	16,747	296,864	
72352	280,559	193	5,654	2,484	119,732	128,063	2,015	34,877	36,892	32,018	11,524	43,542	
72401	19,450,928	13,371	391,964	172,206	16,130	593,671	139,732	842,021	981,753	2,219,783	(233,231)	1,986,552	
72402	10,723,516	7,371	216,094	94,939	14,833	333,237	77,036	284,916	361,952	1,223,791	(103,562)	1,120,229	
72403	26,684,001	18,343	537,721	236,243	160,339	952,646	191,693	301,772	493,465	3,045,237	73,199	3,118,436	
72404	1,940,056	1,334	39,095	17,176	50,040	107,645	13,937	38,097	52,034	221,404	(13,526)	207,878	
72407	7,862,605	5,405	158,443	69,611	116,027	349,486	56,484	498,378	554,862	897,298	(130,058)	767,240	
72408	1,518,351	1,044	30,597	13,442	48,753	93,836	10,908	130,545	141,453	173,278	(59,318)	113,960	
72409	19,788,312	13,603	398,763	175,192	917,565	1,505,123	142,156	191,879	334,035	2,258,286	238,019	2,496,305	
72411	231,580	159	4,667	2,050	26,345	33,221	1,664	32,375	34,039	26,428	(22,643)	3,785	
72412	489,921	337	9,873	4,338	10,711	25,259	3,520	57,975	61,477	55,911	(12,325)	43,586	
72413	2,901,018	1,994	58,460	25,684	-	86,138	20,840	189,747	210,587	331,071	(179,815)	151,256	
72415	531,003	365	10,700	4,702	106,766	122,533	3,815	20,533	24,348	60,599	19,881	80,480	
72416	18,176,418	12,495	366,281	160,922	206,026	745,724	130,576	262,851	393,427	2,074,333	(137,919)	1,936,414	
72417	8,839	6	178	78	877	1,139	63	8,321	8,384	1,009	(18,462)	(17,453)	
72418	579,760	399	11,683	5,133	405,560	422,775	4,165	-	4,165	66,164	134,025	200,189	
72501	9,686,207	6,658	195,191	85,755	6,117	293,721	69,584	184,437	254,021	1,105,411	(68,666)	1,036,745	
72502	281,371	193	5,670	2,491	830	9,184	2,021	43,952	45,973	32,111	(12,577)	19,534	
72504	109,024	75	2,197	965	1,038	4,275	783	146	929	12,442	4,753	17,195	
72506	2,180,627	1,499	43,943	19,306	29,455	94,203	15,665	32,324	47,989	248,858	37,764	286,622	
72507	3,504,240	2,409	70,615	31,024	149,704	253,752	25,174	43,204	68,378	399,912	(72,302)	327,610	
72509	895,147	615	18,039	7,925	17,343	43,922	6,431	107,267	113,698	102,156	(21,106)	81,050	
72510	368,804	254	7,432	3,265	90,056	101,007	2,649	-	2,649	42,089	65,636	107,725	
72512	851,358	585	17,156	7,537	49,807	75,085	6,116	48,489	54,605	97,159	19,465	116,624	
72513	1,586,231	1,090	31,965	14,043	112,028	159,126	11,395	33,607	45,002	181,024	17,239	198,263	
72601	118,663,954	81,570	2,391,250	1,050,572	2,539,499	6,062,891	852,461	870,312	1,722,773	13,542,194	960,720	14,502,914	
72602	15,002,976	10,313	302,332	132,827	1,737,311	2,182,783	107,779	-	107,779	1,712,173	748,586	2,460,759	
72604	53,364,866	36,683	1,075,379	472,457	1,059,752	2,644,271	383,364	7,643	391,007	6,090,117	687,681	6,777,798	
72605	4,458,777	3,065	89,851	39,475	59,594	191,985	32,031	105,199	137,230	508,846	(30,899)	477,947	
72606	2,569,027	1,766	51,770	22,744	1,020,091	1,096,371	18,455	428,679	447,134	293,183	136,292	429,475	
72608	38,949,952	26,774	784,898	344,837	1,305,112	2,461,621	279,809	258,220	538,029	4,445,055	607,403	5,052,458	
72609	883,060	607	17,795	7,818	875	27,095	6,344	106,489	112,833	100,777	(33,011)	67,766	
72611	5,605,339	3,853	112,956	49,626	390,608	557,043	40,268	48,001	88,269	639,694	303,973	943,667	
72612	290,486	200	5,854	2,571	23,432	32,057	2,087	-	2,087	33,151	10,761	43,912	
72613	190,958	131	3,848	1,691	62,608	68,278	1,372	24,644	26,016	21,793	18,555	40,348	
72614	304,063	209	6,127	2,692	1,229	10,257	2,184	51,921	54,105	34,700	(40,381)	(5,681)	
72615	10,759,809	7,396	216,826	95,260	339,773	659,255	77,297	171,675	248,972	1,227,933	(215,041)	1,012,892	
72616	7,952,497	5,467	160,254	70,406	142,005	378,132	57,129	1,004,425	1,061,554	907,557	(315,614)	591,943	
72617	10,414,106	7,159	209,859	92,200	668,342	977,560	74,813	911	75,724	1,188,481	351,774	1,540,255	
72619	2,010,456	1,382	40,514	17,800	25,537	85,233	14,443	58,848	73,291	229,438	(41,517)	187,921	
72620	867,689	596	17,485	7,682	33,997	59,760	6,233	8,394	14,627	99,023	7,659	106,682	
72621	961,128	661	19,368	8,509	22,228	50,766	6,905	38,468	45,373	109,686	5,577	115,263	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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		
											Share of Total Plan Employer Contributions	Total Employer Pension Expense	
72622	5,682,686	3,906	114,514	50,310	266,868	435,598	40,823	34,464	75,287	648,521	276,175	924,696	
72701	6,889,307	4,736	138,829	60,993	48,237	252,795	49,492	1,586,163	1,635,655	786,223	(664,012)	122,211	
72702	2,100,808	1,444	42,334	18,599	107,680	170,057	15,092	86,127	101,219	239,749	3,010	242,759	
72704	4,437,697	3,050	89,426	39,289	711,882	843,647	31,880	464,507	496,387	506,440	92,920	599,360	
72705	4,474,728	3,076	90,172	39,616	722,129	854,993	32,146	2,456	34,602	510,666	338,981	849,647	
72801	11,106,373	7,635	223,809	98,328	385,984	715,756	79,786	16,673	96,459	1,267,484	166,266	1,433,750	
72802	23,489,009	16,146	473,338	207,956	284,906	982,346	168,741	630,641	799,382	2,680,618	738,344	3,418,962	
72803	2,506,306	1,723	50,506	22,189	164,476	238,894	18,005	73,258	91,263	286,025	11,878	297,903	
72806	122,561	84	2,470	1,085	2,790	6,429	880	26,859	27,739	13,987	(2,918)	11,069	
72807	114,839	79	2,314	1,017	53,537	56,947	825	30,396	31,221	13,106	5,455	18,561	
72808	3,241,302	2,228	65,317	28,696	124,276	220,517	23,285	1,310	24,595	369,905	60,218	430,123	
72809	2,272,329	1,562	45,791	20,118	151,883	219,354	16,324	35,445	51,769	259,323	31,926	291,249	
72810	259,751	179	5,234	2,300	1,578	9,291	1,866	41,534	43,400	29,643	(11,982)	17,661	
72901	31,986,679	21,988	644,578	283,189	1,249,104	2,198,859	229,787	82,384	312,171	3,650,391	1,027,264	4,677,655	
72902	8,428,433	5,794	169,845	74,620	-	250,259	60,548	518,644	579,192	961,872	(338,376)	623,496	
72903	-	-	-	-	-	-	-	33,741	33,741	-	(292,858)	(292,858)	
72904	156,163	107	3,147	1,383	21,222	25,859	1,122	42	1,164	17,822	11,002	28,824	
72905	10,351,394	7,116	208,596	91,644	407,151	714,507	74,363	48,129	122,492	1,181,324	216,283	1,397,607	
72907	8,175,040	5,620	164,739	72,376	603,449	846,184	58,728	3,430	62,158	932,954	258,903	1,191,857	
72908	1,410,980	970	28,433	12,492	211,987	253,882	10,136	44,924	55,060	161,024	43,813	204,837	
72909	1,036,110	712	20,879	9,173	104,806	135,570	7,443	8,137	15,580	118,243	34,869	153,112	
72910	4,115,703	2,829	82,937	36,438	244,981	367,185	29,566	22,607	52,173	469,693	87,799	557,492	
72911	1,072,840	737	21,619	9,499	214,806	246,661	7,707	347,674	355,381	122,435	117,056	239,491	
72912	747,107	514	15,055	6,614	961	23,144	5,367	28,397	33,764	85,262	(23,654)	61,608	
72913	70,318	48	1,417	622	2,225	4,312	505	869	1,374	8,025	1,054	9,079	
73001	6,744,665	4,636	135,915	59,712	113,384	313,647	48,452	148,279	196,731	769,716	44,088	813,804	
73002	17,125,279	11,772	345,099	151,616	369,087	877,574	123,025	356,499	479,524	1,954,375	(202,892)	1,751,483	
73003	9,069,259	6,234	182,759	80,293	244,498	513,784	65,152	18,133	83,285	1,035,004	27,087	1,062,091	
73004	980,691	674	19,762	8,682	92,853	121,971	7,045	67,183	74,228	111,919	33,152	145,071	
73005	307,772	212	6,202	2,725	12,693	21,832	2,211	44,239	46,450	35,124	21,285	56,409	
73006	13,401,092	9,212	270,051	118,644	520,088	917,995	96,271	150,509	246,780	1,529,362	63,790	1,593,152	
73010	4,057,086	2,789	81,756	35,919	120,160	240,624	29,145	-	29,145	463,004	95,658	558,662	
73013	472,857	325	9,529	4,186	275,171	289,211	3,397	-	3,397	53,963	106,699	160,662	
73101	8,156,562	5,607	164,367	72,213	32,916	275,103	58,595	272,720	331,215	930,845	(74,608)	856,237	
73102	2,512,594	1,727	50,632	22,244	11,296	85,899	18,050	200,242	218,292	286,743	(92,606)	194,137	
73105	6,956,067	4,782	140,175	61,584	398,409	604,950	49,971	50,787	100,758	793,842	170,578	964,420	
73201	87,751,177	60,320	1,768,313	776,891	1,289,018	3,894,542	630,389	-	630,389	10,014,359	619,295	10,633,654	
73202	13,475,973	9,263	271,560	119,307	220,671	620,801	96,809	6,606	103,415	1,537,908	210,288	1,748,196	
73203	14,787,805	10,165	297,996	130,921	572,406	1,011,488	106,233	1,422,636	1,528,869	1,687,617	(111,677)	1,575,940	
73204	766,730,408	527,053	15,450,727	6,788,124	16,640,816	39,406,720	5,508,054	1,801,613	7,309,667	87,500,976	17,821,698	105,322,674	
73205	13,882,864	9,543	279,760	122,909	957,381	1,369,593	99,732	3,211	102,943	1,584,343	366,286	1,950,629	
73206	3,057,034	2,101	61,604	27,065	91,350	182,120	21,961	40,913	62,874	348,876	43,009	391,885	
73207	9,122,987	6,271	183,841	80,769	101,605	372,486	65,538	180,453	245,991	1,041,136	(124,956)	916,180	
73208	8,458,919	5,815	170,459	74,889	373,669	624,832	60,767	-	60,767	965,351	217,610	1,182,961	
73209	622,008	428	12,534	5,507	237,710	256,179	4,468	167,536	172,004	70,985	15,690	86,675	
73212	170,779	117	3,441	1,512	171	5,241	1,227	1,556	2,783	19,490	(956)	18,534	
73213	62,219	43	1,254	551	-	1,848	447	8,271	8,718	7,101	(6,444)	657	
73215	924,765	636	18,635	8,187	540,577	568,035	6,643	191,429	198,072	105,536	78,347	183,883	
73216	2,144,368	1,474	43,212	18,985	241,555	305,226	15,405	-	15,405	244,720	239,686	484,406	
73217	2,014,690	1,385	40,599	17,836	144,831	204,651	14,473	48,769	63,242	229,921	56,500	285,971	
73218	360,329	248	7,261	3,190	569	11,268	2,589	6,224	8,813	41,122	(6,309)	34,813	
73219	653,183	449	13,163	5,783	44,989	64,384	4,692	8,481	13,173	74,543	345	74,888	
73222	3,916,968	2,693	78,933	34,678	95,799	212,103	28,139	154,424	182,563	447,013	(30,428)	416,585	
73223	225,979	155	4,554	2,000	20,961	27,670	1,623	2,810	4,433	25,789	6,307	32,096	
73224	9,086,509	6,246	183,106	80,446	-	269,798	65,276	2,388,530	2,453,806	1,036,973	(964,463)	72,510	
73225	43,417	30	875	384	11,928	13,217	312	2,964	3,276	4,955	(1,182)	3,773	
73226	158,282	109	3,190	1,401	47,531	52,231	1,137	11,606	12,743	18,063	14,399	32,462	
73227	106,008	73	2,136	939	3,203	6,351	762	4,287	5,049	12,098	(3,952)	8,146	
73228	852,007	586	17,169	7,544	1,842	27,141	6,121	27,812	33,933	97,233	3,596	100,829	
73301	9,497,922	6,529	191,397	84,088	325,515	607,529	68,231	78,249	146,480	1,083,924	92,875	1,176,799	
73302	2,135,744	1,468	43,038	18,909	9,301	72,716	15,343	85,631	100,974	243,736	(74,931)	168,805	
73303	1,341,545	922	27,034	11,877	-	39,833	9,637	267,394	277,031	153,100	(120,209)	32,891	
73306	652,601	449	13,151	5,778	-	19,378	4,688	69,504	74,192	74,476	(38,783)	35,693	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
73308	2,015,847	1,386	40,622	17,847	53,756	113,611	14,481	87,737	102,218	230,053	25,176	255,229	
73310	8,678,554	5,966	174,885	76,834	691,976	949,661	62,345	58,720	121,065	990,416	(36,592)	953,824	
73311	44,177	30	890	391	45,343	46,654	317	109,249	109,566	5,042	(16,338)	(11,296)	
73312	1,457,817	1,002	29,377	12,907	5,822	49,108	10,473	14,201	24,674	166,369	6,644	173,013	
73401	10,491,606	7,212	211,421	92,886	474,053	785,572	75,370	181	75,551	1,197,325	219,322	1,416,647	
73402	6,960,535	4,785	140,265	61,624	187,972	394,646	50,003	232,428	282,431	794,352	(96,962)	697,390	
73405	1,363,632	937	27,479	12,073	20,279	60,768	9,796	41,961	51,757	155,621	5,912	161,533	
73406	1,223,226	841	24,650	10,830	655,724	692,045	8,787	65,056	73,843	139,597	160,726	300,323	
73407	168,003	115	3,386	1,487	74,793	79,781	1,207	214,200	215,407	19,173	22,082	41,255	
73408	563,530	387	11,356	4,989	18,814	35,546	4,048	4,474	8,522	64,311	4,111	68,422	
73501	249,409	171	5,026	2,208	4,460	11,865	1,792	7,348	9,140	28,463	2,210	30,673	
73502	5,619,249	3,863	113,236	49,749	83,233	250,081	40,368	27,802	68,170	641,281	35,004	676,285	
73503	1,978,799	1,360	39,876	17,519	13,124	71,879	14,215	560	14,775	225,825	29,854	255,679	
73504	1,010,634	695	20,366	8,948	53,577	83,586	7,260	13,432	20,692	115,336	21,349	136,685	
73506	288	-	6	3	-	9	2	1,188	1,190	33	(909)	(876)	
73507	319,820	220	6,445	2,832	224,220	233,717	2,298	426,252	428,550	36,499	(73,189)	(36,690)	
73601	10,420,284	7,163	209,984	92,254	442,407	751,808	74,857	-	74,857	1,189,186	223,060	1,412,246	
73602	10,334,307	7,104	208,251	91,493	51,206	358,054	74,240	221,613	295,854	1,179,374	(10,505)	1,168,869	
73603	417,969	287	8,423	3,700	819	13,229	3,003	7,815	10,818	47,700	(1,362)	46,338	
73604	4,537,351	3,119	91,434	40,170	-	134,723	32,596	188,242	220,838	517,813	(129,714)	388,099	
73606	1,098,716	755	22,141	9,728	13,345	45,969	7,893	26,470	34,363	125,388	(24,825)	100,563	
73607	812,372	558	16,370	7,192	92,583	116,703	5,836	56,714	62,550	92,710	(2,729)	89,981	
73608	34,665	24	699	307	11,284	12,314	249	3,050	3,299	3,956	2,273	6,229	
73609	336,807	232	6,787	2,982	74,918	84,919	2,420	1,364	3,784	38,437	18,953	57,390	
73610	504,936	347	10,175	4,470	15,114	30,106	3,627	16,622	20,249	57,624	(3,297)	54,327	
73611	2,011,411	1,383	40,533	17,808	44,730	104,454	14,450	41,019	55,469	229,547	(5,218)	224,329	
73612	10,337	7	208	92	-	307	74	340	414	1,180	(287)	893	
73613	7,375,930	5,070	148,636	65,302	382,514	601,522	52,987	-	52,987	841,758	172,085	1,013,843	
73614	1,597,156	1,098	32,185	14,141	229,929	277,353	11,474	188,992	200,466	182,271	181,361	363,632	
73701	-	-	-	-	-	-	-	42,208	42,208	-	(372,337)	(372,337)	
73702	32,596,817	22,407	656,873	288,590	8,524,051	9,491,921	234,170	3,586,248	3,820,418	3,720,021	975,086	4,695,107	
73703	14,202,714	9,763	286,205	125,741	143,667	565,376	102,030	159,606	261,636	1,620,845	99,726	1,720,571	
73707	3,584,118	2,464	72,225	31,732	35,857	142,278	25,748	99,013	124,761	409,027	(49,657)	359,370	
73708	2,333,623	1,604	47,026	20,660	92,754	162,044	16,764	60,782	77,546	266,318	326,251	592,569	
73709	1,796,322	1,235	36,198	15,903	82,814	136,150	12,904	6,426	19,330	205,000	27,660	232,660	
73710	203,266	140	4,096	1,799	9,511	15,546	1,460	5,668	7,128	23,197	225	23,422	
73711	2,650,261	1,822	53,407	23,464	200,516	279,209	19,039	34,024	53,063	302,454	50,165	352,619	
73712	10,102,362	6,944	203,577	89,440	610,028	909,989	72,574	-	72,574	1,152,904	388,567	1,541,471	
73801	10,031,990	6,896	202,159	88,817	186,755	484,627	72,068	192,307	264,375	1,144,873	2,420	1,147,293	
73802	23,828,397	16,380	480,177	210,960	404,685	1,112,202	171,179	339,196	510,375	2,719,350	47,394	2,766,744	
73803	31,710,801	21,798	639,019	280,747	1,036,923	1,978,487	227,805	1,962,669	2,190,474	3,618,907	1,163,787	4,782,694	
73805	231,946	159	4,674	2,053	31,700	38,586	1,666	-	1,666	26,470	29,712	56,182	
73806	96,005	66	1,935	850	24,210	27,061	690	-	690	10,956	14,367	25,323	
73807	178,071	122	3,588	1,577	21,343	26,630	1,279	18,139	19,418	20,322	(16,369)	3,953	
73808	8,604	6	173	76	1,735	1,990	62	2,291	2,353	982	(539)	443	
73809	50,903	35	1,026	451	7,074	8,586	366	24,435	24,801	5,809	(2,625)	3,184	
73810	180,114	124	3,630	1,595	84,966	90,315	1,294	68,642	69,936	20,555	4,194	24,749	
73811	226,603	156	4,566	2,006	10,187	16,915	1,628	58,678	60,306	25,860	(21,154)	4,706	
73812	1,107,405	761	22,316	9,804	95,910	128,791	7,955	77,939	85,894	126,380	38,010	164,390	
73815	16,062,148	11,041	323,676	142,204	628,980	1,105,901	115,388	1,002	116,390	1,833,048	267,150	2,100,198	
73816	2,595	2	52	23	258	335	19	502	521	296	(84)	212	
73817	248,174	171	5,001	2,197	2,672	10,041	1,783	18,235	20,018	28,322	(5,672)	22,650	
73819	63,872	44	1,287	565	17,349	19,245	459	22,050	22,509	7,289	2,309	9,598	
73820	136,250	94	2,746	1,206	10,465	14,511	979	2,399	3,378	15,549	(2,634)	12,915	
73821	284,543	196	5,734	2,519	16,568	25,017	2,044	8,428	10,472	32,473	9,729	42,202	
73822	5,353,070	3,680	107,872	47,392	69,466	228,410	38,455	163,071	201,526	610,904	(18,931)	591,973	
73901	6,890,056	4,736	138,845	61,000	109,690	314,271	49,497	74,742	124,239	786,308	85,473	871,781	
73902	1,422,322	978	28,662	12,592	157,626	199,858	10,218	7,058	17,276	162,319	42,561	204,880	
73903	34,409,225	23,653	693,396	304,636	603,635	1,625,320	247,190	816,588	1,063,778	3,926,857	86,177	4,013,034	
73904	10,894,718	7,489	219,544	96,455	220,777	544,265	78,266	5,376	83,642	1,243,329	118,998	1,362,327	
73906	2,886,591	1,984	58,169	25,556	57,107	142,816	20,737	190,145	210,882	329,424	51,282	380,706	
73907	1,836,282	1,262	37,004	16,257	66,847	121,370	13,192	5,039	18,231	209,561	(9,619)	199,942	
73909	3,198,714	2,199	64,459	28,319	7,763	102,740	22,979	201,036	224,015	365,044	(150,121)	214,923	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
73910	418,395	288	8,431	3,704	95,073	107,496	3,006	47,889	50,895	47,748	(10,860)	36,888	
73911	13,883,336	9,543	279,769	122,914	477,706	889,932	99,735	-	99,735	1,584,397	316,133	1,900,530	
73912	83,423	57	1,681	739	-	2,477	599	21,825	22,424	9,520	(9,650)	(130)	
73913	1,104,254	759	22,252	9,776	62,061	94,848	7,933	-	7,933	126,020	31,660	157,680	
73914	145,658	100	2,935	1,290	4,788	9,113	1,046	963	2,009	16,623	2,010	18,633	
73915	820,428	564	16,533	7,264	30,907	55,268	5,894	1,140	7,034	93,629	9,041	102,670	
73916	9,925,908	6,823	200,021	87,878	358,873	653,595	71,306	7,738	79,044	1,132,767	111,237	1,244,004	
73917	623,091	428	12,556	5,516	22,085	40,585	4,476	65,550	70,026	71,109	1,237	72,346	
73918	1,048,971	721	21,138	9,286	181	31,326	7,536	44,763	52,299	119,711	(15,190)	104,521	
74001	6,272,387	4,312	126,398	55,532	-	186,242	45,060	2,734,625	2,779,685	715,819	(1,882,239)	(1,166,420)	
74002	28,999,976	19,935	584,391	256,747	920,359	1,781,432	208,331	97,981	306,312	3,309,542	356,430	3,665,972	
74003	119,112,489	81,878	2,400,289	1,054,544	2,402,227	5,938,938	855,683	303,445	1,159,128	13,593,382	630,589	14,223,971	
74005	135,070,452	92,848	2,721,865	1,195,825	2,931,147	6,941,685	970,322	1,299,812	2,270,134	15,414,540	891,623	16,306,163	
74008	5,931,661	4,077	119,532	52,515	55,316	231,440	42,612	55,568	98,180	676,934	54,959	731,893	
74009	14,962,812	10,285	301,522	132,471	473,286	917,564	107,490	1,055,370	1,162,860	1,670,589	(608,768)	1,098,821	
74010	5,826,122	4,005	117,405	51,580	286,853	459,843	41,854	104,972	146,826	664,890	12,906	677,796	
74013	3,560,298	2,447	71,745	31,520	3,138	108,850	25,577	65,450	91,027	406,309	(144,099)	262,210	
74014	3,257,646	2,239	65,646	28,841	77,453	174,519	23,402	70,635	94,037	371,770	(54,250)	317,520	
74016	141,476	97	2,851	1,253	22,245	26,446	1,016	19,950	20,966	16,146	6,981	23,127	
74017	4,658,878	3,203	93,883	41,247	7,344	145,677	33,469	504,671	538,140	531,681	(141,565)	390,116	
74018	13,708,556	9,423	276,247	121,367	581,708	988,755	98,480	58,592	157,072	1,564,451	264,583	1,829,034	
74020	1,118,081	769	22,531	9,899	40,589	73,788	8,032	14,617	22,649	127,598	31,990	159,588	
74021	1,909,805	1,313	38,485	16,908	261,232	317,938	13,720	46,794	60,514	217,951	58,026	275,977	
74022	181,640	125	3,660	1,609	-	5,394	1,305	6,568	7,873	20,729	(4,944)	15,785	
74024	10,709,876	7,362	215,819	94,818	299,092	617,091	76,938	3,572	80,510	1,222,235	138,466	1,360,701	
74101	845,610	581	17,040	7,486	17,930	43,037	6,075	73,177	79,252	96,503	(21,431)	75,072	
74102	8,270,666	5,685	166,666	73,223	245,298	490,872	59,415	188,361	247,776	943,867	456,686	1,400,553	
74103	1,051,859	723	21,196	9,312	42,315	73,546	7,556	107,447	115,003	120,040	(24,060)	95,980	
74105	54,437	37	1,097	482	27,986	29,602	391	192,903	193,294	6,212	(156,927)	(150,715)	
74106	385,281	265	7,764	3,411	62,407	73,847	2,768	2,509	5,277	43,969	20,690	64,659	
74108	5,350	4	108	48	2,092	2,252	38	1,936	1,974	611	391	1,002	
74109	1,394,449	959	28,100	12,346	293,722	335,127	10,017	1,250	11,267	159,138	106,451	265,589	
74201	24,427,087	16,791	492,241	216,262	666,483	1,391,777	175,480	89,600	265,080	2,787,673	306,347	3,094,020	
74202	7,450,161	5,121	150,132	65,959	162,682	383,894	53,521	225,198	278,719	850,229	(77,449)	772,780	
74203	80,192,391	55,124	1,615,993	709,970	273,733	2,654,820	576,088	689,416	1,265,504	9,151,734	434,354	9,586,088	
74204	580,573,041	399,088	11,699,387	5,140,010	445,933	17,684,418	4,170,733	45,558,286	49,729,019	66,256,284	(22,681,690)	43,574,594	
74208	13,541,581	9,309	272,882	119,888	427,909	829,982	97,280	99,934	197,214	1,545,395	156,683	1,668,355	
74211	1,735,641	1,193	34,976	15,366	35,616	87,151	12,469	27,267	39,736	198,075	(15,580)	182,495	
74213	1,101,078	757	22,188	9,748	106,008	138,701	7,910	37,840	45,750	125,658	(62,291)	63,367	
74214	2,445,316	1,681	49,277	21,650	32,675	105,283	17,567	130,006	147,573	279,065	(32,217)	246,848	
74215	6,189,420	4,255	124,726	54,797	357,159	540,937	44,464	8,246	52,710	706,350	81,102	787,452	
74216	2,161,564	1,486	43,559	19,137	70,739	134,921	15,528	17,802	33,330	246,682	60,873	307,555	
74217	501,696	345	10,110	4,442	20,492	35,389	3,604	14,546	18,150	57,255	19,308	76,563	
74218	258,244	178	5,204	2,287	-	7,669	1,855	23,721	25,576	29,471	(12,272)	17,199	
74219	3,052,276	2,098	61,508	27,023	129,265	219,894	21,927	-	21,927	348,332	73,209	421,541	
74221	573,963	395	11,566	5,081	7,991	25,033	4,123	34,898	39,021	65,502	(9,724)	55,778	
74222	526,327	362	10,606	4,660	12,599	28,227	3,781	2,840	6,621	60,066	5,082	65,148	
74223	218,322	150	4,400	1,932	-	6,482	1,568	9,304	10,872	24,915	(6,444)	18,471	
74224	45,505	31	917	402	2,145	3,495	327	7,255	7,582	5,193	2,144	7,337	
74226	1,331,336	915	26,828	11,786	118,256	157,785	9,564	-	9,564	151,935	67,102	219,037	
74227	471,607	324	9,504	4,176	4,123	18,127	3,388	81,915	85,303	53,821	(19,293)	34,528	
74228	3,122,606	2,146	62,925	27,645	49,867	142,583	22,432	308,903	331,335	356,359	(66,710)	289,649	
74229	40,285	28	812	357	15,847	17,044	289	458,185	458,474	4,597	(143,400)	(138,803)	
74230	22,155,799	15,230	446,471	196,153	5,775,975	6,433,829	159,163	1,905,985	2,065,148	2,528,469	948,446	3,476,915	
74231	-	-	-	-	69,530	69,530	-	429,457	429,457	-	(105,593)	(105,593)	
74233	886,325	609	17,861	7,847	57,491	83,808	6,367	2,237	8,604	101,149	41,087	142,236	
74234	12,353	8	249	109	8,641	9,007	89	580	669	1,410	(4,806)	(3,396)	
74241	-	-	-	-	3,020	3,020	-	24,149	24,149	-	(17,264)	(17,264)	
74242	3,435,104	2,361	69,222	30,412	443,386	545,381	24,677	517,766	542,443	392,022	671,032	1,063,054	
74243	1,167,736	803	23,532	10,338	816,866	851,539	8,389	-	8,389	133,265	269,949	403,214	
74301	31,504,210	21,656	634,855	278,917	640,034	1,575,462	226,321	-	226,321	3,595,330	376,738	3,972,068	
74302	32,036,964	22,022	645,591	283,635	605,251	1,556,499	230,148	71,796	301,944	3,656,129	318,285	3,974,414	
74304	1,459,999	1,004	29,421	12,926	-	43,351	10,488	71,327	81,815	166,618	(47,152)	119,466	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
74305	1,758,817	1,209	35,443	15,572	16,017	68,241	12,635	52,486	65,121	200,720	(19,087)	181,633	
74306	2,631,145	1,809	53,021	23,294	-	78,124	18,902	114,608	133,510	300,272	(119,679)	180,593	
74307	1,863,098	1,281	37,544	16,495	2,028	57,348	13,384	53,793	67,177	212,621	(15,268)	197,353	
74308	1,135	1	23	10	-	34	8	5,762	5,770	130	(7,457)	(7,327)	
74309	56,987	39	1,148	504	3,086	4,777	409	1,901	2,310	6,503	11,233	17,736	
74310	2,518,241	1,731	50,746	22,294	-	74,771	18,091	188,543	206,634	287,387	(274,023)	13,364	
74311	12,949,482	8,902	260,951	114,646	1,494,312	1,878,811	93,027	25,307	118,334	1,477,824	512,353	1,990,177	
74312	61,844	43	1,246	548	5,744	7,581	444	1,532	1,976	7,058	859	7,917	
74313	1,178,532	810	23,749	10,434	50,773	85,766	8,466	-	8,466	134,497	29,516	164,013	
74401	10,104,301	6,946	203,616	89,457	106,341	406,360	72,587	340,956	413,543	1,153,125	395,752	1,548,877	
74402	9,497,068	6,528	191,380	84,081	12,412	294,401	68,225	151,447	219,672	1,083,826	(60,157)	1,023,669	
74405	345,907	238	6,971	3,063	33,625	43,897	2,485	21,356	23,841	39,476	(23,829)	15,647	
74406	381,363	262	7,685	3,376	51,829	63,152	2,740	920	3,660	43,522	14,202	57,724	
74407	5,259,609	3,615	105,989	46,565	276,265	432,434	37,784	76,656	114,440	600,238	88,602	688,840	
74408	1,098,667	755	22,140	9,727	25,107	57,729	7,893	46,341	54,234	125,382	(26,457)	98,925	
74409	116,440	80	2,346	1,031	9,377	12,834	836	50,731	51,567	13,288	(27,822)	(14,534)	
74410	114,442	79	2,306	1,013	8,955	12,353	822	711	1,533	13,060	1,541	14,601	
74411	331,895	228	6,688	2,938	23,912	33,766	2,384	49,277	51,661	37,877	(33,884)	3,993	
74412	122,696	84	2,473	1,086	1,739	5,382	881	8,347	9,228	14,002	13,103	27,105	
74413	202,473	139	4,080	1,793	60,366	66,378	1,455	-	1,455	23,107	42,867	65,974	
74501	17,413,263	11,970	350,902	154,165	551,703	1,068,740	125,094	632,018	757,112	1,987,240	(158,927)	1,828,313	
74504	2,390,966	1,644	48,181	21,168	52,687	123,680	17,176	41,841	59,017	272,862	(72,661)	200,201	
74506	462,562	318	9,321	4,095	3,049	16,783	3,323	21,317	24,640	52,789	(11,935)	40,854	
74508	3,572,016	2,455	71,981	31,624	285,829	391,889	25,661	703	26,364	407,646	204,932	612,578	
74509	844,859	581	17,025	7,479	19,536	44,621	6,069	46,842	52,911	96,417	(3,790)	92,627	
74510	127,667	88	2,573	1,130	1,261	5,052	917	1,334	2,251	14,570	(991)	13,579	
74511	160,279	110	3,230	1,419	21,157	25,916	1,151	196,295	197,446	18,291	(62,931)	(44,640)	
74601	65,148,672	44,783	1,312,840	576,783	739,550	2,673,956	468,016	1,158,520	1,626,536	7,434,911	456,413	7,891,324	
74602	69,887,614	48,041	1,408,337	618,739	2,424,850	4,499,967	502,060	-	502,060	7,975,730	1,445,519	9,421,249	
74604	10,201,105	7,012	205,567	90,314	1,443,969	1,746,862	73,283	-	73,283	1,164,173	718,901	1,883,074	
74605	7,100,786	4,881	143,091	62,865	93,670	304,507	51,011	2,729	53,740	810,357	55,189	865,546	
74607	3,095,198	2,128	62,373	27,403	177,300	269,204	22,235	62,140	84,375	353,231	16,449	369,680	
74609	5,041,195	3,465	101,587	44,631	58,819	208,502	36,215	161,142	197,357	575,312	(24,248)	551,064	
74610	1,183,902	814	23,857	10,482	43,908	79,061	8,505	8,964	17,469	135,109	27,650	162,759	
74611	4,175,798	2,870	84,148	36,970	141,522	265,510	29,998	-	29,998	476,551	96,881	573,432	
74612	18,892,944	12,987	380,720	167,266	1,714,172	2,275,145	135,724	-	135,724	2,156,105	811,600	2,967,705	
74613	5,458,394	3,752	109,995	48,325	274,952	437,204	39,212	-	39,212	622,924	307,604	930,528	
74616	3,031,320	2,084	61,085	26,837	113,543	203,549	21,776	39,350	61,126	345,941	(21,917)	324,024	
74618	805,645	554	16,235	7,132	132,868	156,789	5,788	22,703	28,491	91,942	24,726	116,668	
74619	1,044,286	718	21,044	9,246	131,994	163,002	7,502	-	7,502	119,176	66,896	186,072	
74620	1,747,747	1,201	35,220	15,474	-	51,895	12,556	160,646	173,202	199,457	(127,233)	72,224	
74621	74,001	51	1,491	656	5,086	7,284	532	315	847	8,445	1,288	9,733	
75001	10,848,265	7,457	218,608	96,044	69,236	391,345	77,932	321,940	399,872	1,238,028	38,425	1,276,453	
75002	1,417,421	974	28,563	12,549	-	42,086	10,182	306,433	316,615	161,759	(160,797)	962	
75003	273,246	188	5,506	2,419	43,100	51,213	1,963	34,084	36,047	31,183	(1,358)	29,825	
75005	1,495,651	1,028	30,140	13,242	22,478	66,888	10,744	98,051	108,795	170,687	(52,502)	118,185	
75007	6,051,757	4,160	121,952	53,578	114,138	293,828	43,475	187,857	231,332	690,640	5,947	696,587	
75011	3,391,082	2,331	68,335	30,022	-	100,688	24,361	989,581	1,013,942	386,998	(897,722)	(510,724)	
75014	2,035,458	1,399	41,017	18,020	-	60,436	14,622	534,375	548,997	232,291	(315,085)	(82,794)	
75015	1,009,394	694	20,341	8,937	20,472	50,444	7,251	-	7,251	115,194	16,300	131,494	
75016	238,576	164	4,808	2,112	20,541	27,625	1,714	8,686	10,400	27,227	5,857	33,084	
75018	15,398	11	310	137	5,320	5,778	111	867	978	1,757	1,697	3,454	
75021	1,366,860	940	27,544	12,101	211,417	252,002	9,819	-	9,819	155,989	98,557	254,546	
75022	9,569,930	6,578	192,848	84,726	297,591	581,743	68,749	71,617	140,366	1,092,142	37,326	1,129,468	
75025	446,804	307	9,004	3,955	6,011	19,277	3,210	16,953	20,163	50,990	(4,558)	46,432	
75026	1,333,211	916	26,866	11,803	150,639	190,224	9,578	3,712	130,224	152,149	43,760	195,909	
80101	38,958,052	26,780	785,061	344,909	-	1,156,750	279,868	661,529	941,397	4,445,979	(377,356)	4,068,623	
80103	1,909,037	1,312	38,470	16,902	67,879	124,563	13,714	420,194	433,908	217,864	69,825	287,689	
80201	272,621,895	187,401	5,493,726	2,413,614	-	8,094,741	1,958,467	5,072,537	7,031,004	31,112,216	(4,353,364)	26,758,852	
80202	4,817,084	3,311	97,071	42,648	582,674	725,704	34,605	-	34,605	549,736	454,068	1,003,804	
80302	13,055,405	8,974	263,085	115,584	-	387,643	93,788	4,759,153	4,852,941	1,489,912	(2,109,556)	(619,644)	
80401	103,446,300	71,109	2,084,593	915,845	2,718,743	5,790,290	743,140	62,530	805,670	11,805,521	602,418	12,407,939	
80402	41,336,997	28,415	833,000	365,970	189,964	1,417,349	296,958	54,997	351,955	4,717,470	1,051	4,718,521	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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
80403	31,591,501	21,716	636,614	279,690		1,033,239	226,948	272,421	499,369	3,605,292	(129,785)	3,475,507
80404	37,044,578	25,465	746,502	327,968	-	1,099,935	266,122	1,337,920	1,604,042	4,227,610	(590,655)	3,636,955
80405	151,536,802	104,167	3,053,686	1,341,607	-	4,499,460	1,088,613	2,473,607	3,562,220	17,293,716	(3,060,712)	14,233,004
80406	1,313,162	903	26,462	11,626	17,192	56,183	9,434	1,956	11,390	149,861	(3,951)	145,910
80407	5,774,714	3,970	116,369	51,126	182,872	354,337	41,485	1,291	42,776	659,023	37,712	696,735
80409	2,394,903	1,646	48,261	21,203	-	71,110	17,205	163,894	181,099	273,312	(124,763)	148,549
80502	9,298,421	6,392	187,377	82,322	-	276,091	66,798	538,105	604,903	1,061,156	(557,986)	503,170
80503	19,508,391	13,410	393,122	172,714	-	579,246	140,145	1,106,263	1,246,408	2,226,341	(715,103)	1,511,238
80601	27,368,773	18,813	551,520	242,305	-	812,638	196,612	1,468,294	1,664,906	3,123,385	(950,935)	2,172,450
80602	7,997,994	5,498	161,171	70,809	-	237,478	57,456	1,576,574	1,634,030	912,749	(711,534)	201,215
80603	11,607,545	7,979	233,909	102,766	-	344,654	83,387	1,031,084	1,114,471	1,324,679	(440,278)	884,401
80606	2,104,732	1,447	42,413	18,634	-	62,494	15,120	93,260	108,380	240,197	(70,628)	169,569
80701	269,548,505	185,288	5,431,792	2,386,404	1,766,138	9,769,622	1,936,388	229,544	2,165,932	30,761,474	1,656,173	32,417,647
80702	2,330,471	1,602	46,962	20,633	-	69,197	16,742	285,749	302,491	265,959	(419,931)	(153,972)
80704	7,364,891	5,063	148,413	65,204	224,922	443,602	52,908	6,674	59,582	840,498	107,431	947,929
80801	399,616,014	274,697	8,052,841	3,537,936	6,210,557	18,076,031	2,870,770	296,704	3,167,474	45,605,067	2,972,452	48,577,519
80902	25,999,145	17,872	523,920	230,179	217,931	989,902	186,773	228,409	415,182	2,967,080	(81,776)	2,885,304
81001	600,447,712	412,750	12,099,890	5,315,967	27,939,207	45,767,814	4,313,509	17,037,160	21,350,669	68,524,426	(63,682)	68,460,744
81002	12,079,422	8,303	243,418	106,943	2,545,194	2,903,858	86,776	1,874,503	1,961,279	1,378,530	423,930	1,802,460
81003	5,578,620	3,835	112,417	49,389	138,630	304,271	40,076	269,980	310,056	636,644	29,971	666,615
81004	4,023,803	2,766	81,085	35,624	450,250	569,725	28,906	-	28,906	459,205	274,107	733,312
81102	112,698,040	77,469	2,271,029	997,754	-	3,346,252	809,603	3,345,851	4,155,454	12,861,351	(2,008,977)	10,852,374
81201	64,473,432	44,319	1,299,233	570,805	-	1,914,357	463,166	2,359,237	2,822,403	7,357,851	(1,111,612)	6,246,239
81301	86,347,686	59,356	1,740,031	764,466	-	2,563,853	620,306	2,920,537	3,540,843	9,854,190	(2,113,995)	7,740,195
81401	8,814,935	6,059	177,634	78,042	-	261,735	63,325	2,603,332	2,666,657	1,005,980	(1,046,656)	(40,676)
81402	34,824,721	23,939	701,769	308,315	838,189	1,872,212	250,175	310,618	560,793	3,974,275	37,414	4,011,689
81403	14,213,338	9,770	286,419	125,835	448,163	870,187	102,106	225,407	327,513	1,622,058	39,337	1,661,395
81501	66,950,691	46,022	1,349,153	592,737	-	1,987,912	480,962	2,160,951	2,641,913	7,640,562	(1,857,916)	5,782,646
81601	126,228,562	86,770	2,543,688	1,117,544	101,116	3,849,118	906,803	3,908,328	4,815,131	14,405,484	(1,176,420)	13,229,064
81701	63,955,788	43,963	1,288,802	566,222	-	1,898,987	459,447	1,913,037	2,372,484	7,298,777	(1,127,538)	6,171,239
81802	277,957,918	191,069	5,601,254	2,460,855	3,975,074	12,228,252	1,996,800	2,828,697	4,825,497	31,721,175	3,560,387	35,281,562
81805	4,849,091	3,333	97,716	42,931	360,148	504,128	34,835	1,120	35,955	553,389	180,255	733,644
81806	35,792,350	24,604	721,268	316,882	258,494	1,321,248	257,126	512,651	769,777	4,084,702	(673,300)	3,411,402
81901	46,942,650	32,269	945,962	415,599	66,950	1,460,780	337,228	548,929	886,157	5,357,199	(749,381)	4,607,818
81902	5,655,594	3,888	113,968	50,071	1,229,907	1,397,834	40,629	726,554	767,183	645,429	280,060	925,489
82001	53,386,111	36,698	1,075,807	472,646	13,778	1,598,929	383,516	1,825,817	2,209,333	6,092,541	(868,681)	5,223,860
82101	201,788,039	138,710	4,066,321	1,786,498	6,713,347	12,704,876	1,449,609	11,112,363	12,561,972	23,028,499	(5,382,350)	17,646,149
82106	14,297,104	9,828	288,107	126,577	176,520	601,032	102,708	186,572	289,280	1,631,617	(23,833)	1,607,784
82107	42,730,842	29,373	861,088	378,311	8,966	1,277,738	306,971	3,261,299	3,568,270	4,876,539	(1,615,844)	3,260,695
82108	7,510,448	5,163	151,346	66,492	5,943,803	6,166,804	53,954	7,466,134	7,520,088	857,109	(746,324)	110,785
82109	15,921,779	10,945	320,847	140,961	-	472,753	114,379	745,721	860,100	1,817,029	(422,680)	1,394,349
82110	-	-	-	-	-	-	-	2,460	2,460	-	(21,497)	(21,497)
82201	124,346,761	85,476	2,505,767	1,100,884	-	3,692,127	893,285	7,190,798	8,084,083	14,190,728	(4,218,441)	9,972,287
82301	894,585,171	614,941	18,027,185	7,920,065	13,406,974	39,969,165	6,426,540	-	6,426,540	102,092,046	9,250,870	111,342,916
82306	4,023,154	2,766	81,072	35,619	632,011	751,468	28,902	316,191	345,093	459,131	64,012	523,143
82307	4,660,879	3,204	93,923	41,264	145,219	283,610	33,483	4,162	37,645	531,910	30,256	562,166
82308	3,613,895	2,484	72,825	31,995	102,658	209,962	25,962	13,407	39,369	412,426	31,171	443,597
82309	17,626,223	12,116	355,194	156,051	1,774,852	2,298,213	126,624	5,702	132,326	2,011,544	721,077	2,732,621
82312	3,868,927	2,660	77,964	34,253	64,742	179,619	27,794	-	27,794	441,531	54,395	495,926
82313	4,441,600	3,053	89,505	39,323	3,107,031	3,238,912	31,908	2,032	33,940	506,885	981,736	1,488,621
82401	11,584,895	7,963	233,452	102,565	-	343,980	83,224	370,560	453,784	1,322,094	(358,927)	963,167
82402	111,275,820	76,491	2,242,369	985,163	-	3,304,023	799,386	711,120	1,510,506	12,699,044	(653,269)	12,045,775
82406	17,415,790	11,972	350,953	154,187	-	517,112	125,112	1,526,539	1,651,651	1,987,529	(904,268)	1,047,261
82501	10,603,129	7,289	213,668	93,873	-	314,830	76,171	446,128	522,299	1,210,053	(641,717)	568,336
82502	30,918,292	21,253	623,048	273,730	1,288,294	2,206,325	222,111	782,003	1,004,114	3,528,464	(352,467)	3,175,997
82601	577,054,025	396,669	11,628,473	5,108,855	2,855,167	19,989,164	4,145,453	1,126,730	5,272,183	65,854,687	240,631	66,095,318
82602	1,187,421	816	23,928	10,512	98,789	134,045	8,530	339,016	347,546	135,511	(10,108)	125,403
82603	2,420,807	1,664	48,783	21,432	499,720	571,599	17,391	491,895	509,286	276,268	15,366	291,634
82604	1,523,400	1,047	30,699	13,488	21,170	66,404	10,944	137,446	148,390	173,854	(47,238)	126,616
82701	33,972,927	23,353	684,604	300,774	-	1,008,731	244,055	1,392,442	1,636,497	3,877,066	(985,243)	2,891,823
82702	6,433,360	4,422	129,642	56,956	819,245	1,010,265	46,216	1,097,963	1,144,179	734,189	228,855	963,044
82801	123,143,910	84,649	2,481,528	1,090,234	-	3,656,411	884,644	1,327,583	2,212,227	14,053,456	(897,115)	13,156,341
82901	161,853,942	111,259	3,261,591	1,432,948	7,220,563	12,026,361	1,162,730	-	1,162,730	18,471,131	3,164,826	21,635,957

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
83001	71,200,337	48,943	1,434,790	630,360	-	2,114,093	511,490	1,312,458	1,823,948	8,125,541	(1,267,966)	6,857,575	
83005	37,137,999	25,529	748,384	328,796	-	1,102,709	266,793	760,114	1,026,907	4,238,271	(586,897)	3,651,374	
83101	23,600,555	16,223	475,585	208,944	-	700,752	169,542	3,423,713	3,593,255	2,693,348	(1,716,021)	977,327	
83202	111,598,796	76,713	2,248,877	988,022	186,363	3,499,975	801,706	2,587,402	3,389,108	12,735,902	(1,874,125)	10,861,777	
83203	31,686,638	21,781	638,532	280,532	89,589	1,030,434	227,631	65,515	293,146	3,616,149	(95,527)	3,520,622	
83204	41,506,703	28,532	836,420	367,473	727,704	1,960,129	298,177	337,396	635,573	4,736,837	(181,676)	4,555,161	
83205	254,346,648	174,839	5,125,453	2,251,817	-	7,552,109	1,827,181	3,419,942	5,247,123	29,026,604	(3,852,743)	25,173,861	
83206	371,352,855	255,269	7,483,297	3,287,712	6,153,629	17,179,907	2,667,732	10,506	2,678,238	42,379,612	2,506,690	44,886,302	
83207	1,234,692	849	24,881	10,931	63,906	100,567	8,870	116,372	125,242	140,906	39,268	180,174	
83301	53,363,420	36,682	1,075,350	472,445	1,131,184	2,715,661	383,353	5,829,482	6,212,835	6,089,952	(2,417,710)	3,672,242	
83402	61,631,999	42,366	1,241,974	545,649	18,371,480	20,201,469	442,753	8,041,748	8,484,501	7,033,581	1,689,002	8,722,583	
83501	11,441,833	7,865	230,569	101,298	774,202	1,113,934	82,196	2,970,053	3,052,249	1,305,767	(534,011)	771,756	
83601	77,371,380	53,185	1,559,145	684,995	8,353	2,305,678	555,822	2,258,146	2,813,968	8,829,794	(1,062,666)	7,767,128	
83701	145,341,845	99,908	2,928,848	1,286,760	338,241	4,653,757	1,044,110	831,962	1,876,072	16,586,734	(2,646,197)	14,940,537	
83802	95,283,212	65,498	1,920,095	843,575	30,955	2,860,123	684,498	3,173,365	3,857,623	10,873,932	(1,614,904)	8,259,892	
83805	39,391,801	27,078	793,802	348,749	1,159,576	2,329,205	282,984	2,202,504	2,485,488	4,495,480	(1,164,592)	3,330,888	
83806	48,553,837	33,376	978,430	429,863	2,060,680	3,502,349	348,802	2,576,790	2,925,592	5,541,072	(949,013)	4,592,059	
83810	3,669,522	2,522	73,946	32,488	1,193,269	1,302,225	26,361	318,088	344,449	418,774	359,109	777,889	
83811	4,049,872	2,784	81,611	35,855	1,025,110	1,145,360	29,094	692,690	721,784	462,180	813,806	1,275,986	
83901	174,798,428	120,157	3,522,441	1,547,550	314,204	5,504,352	1,255,721	3,101,387	4,357,108	19,948,385	(2,269,073)	17,679,312	
84002	413,801,028	284,448	8,338,689	3,663,521	-	12,286,658	2,972,673	13,910,577	16,883,250	47,223,892	(6,397,558)	40,826,334	
84003	371,770,218	255,556	7,491,708	3,291,408	-	11,038,672	2,670,731	8,224,057	10,894,788	42,427,243	(3,620,752)	38,806,491	
84004	1,201,646	826	24,215	10,638	1,632	37,311	8,632	363,764	372,396	137,134	(216,807)	(79,673)	
84005	3,587,404	2,466	72,291	31,761	1,434,780	1,541,298	25,771	1,159,087	1,184,858	409,403	99,258	508,661	
84006	14,888,345	10,234	300,022	131,812	428,652	870,720	106,955	-	106,955	1,699,091	515,021	2,214,112	
84007	-	-	-	-	-	-	-	12,804	12,804	-	(173,329)	(173,329)	
84008	92,273	63	1,859	817	2,761	5,500	663	554,296	554,959	10,530	(249,646)	(239,116)	
84009	1,659,022	1,140	33,432	14,688	-	49,260	11,918	772,336	784,254	189,331	(428,709)	(239,378)	
84010	926,752	637	18,675	8,204	103,516	131,032	6,658	90	6,748	505,763	54,285	160,048	
84011	1,299,820	894	26,193	11,507	8,710	47,304	9,338	278,189	287,527	148,338	(4,381)	143,957	
84012	68,402	47	1,378	605	392,054	394,084	491	977,116	977,607	7,806	(14,674)	(6,868)	
84101	27,194,896	18,694	548,017	240,766	77,104	884,581	195,363	1,234,159	1,429,522	3,103,542	(353,867)	2,749,675	
84203	125,855,644	86,514	2,536,173	1,114,243	153,611	3,890,541	904,124	636,517	1,540,641	14,362,926	(840,808)	13,522,118	
84207	142,614,778	98,034	2,873,894	1,262,617	2,938,152	7,172,697	1,024,519	52,091	1,076,610	16,275,515	1,088,607	17,364,122	
84208	31,941,502	21,957	643,667	282,789	127,994	1,076,407	229,462	134,698	364,160	3,645,235	(165,753)	3,479,482	
84209	102,948,843	70,767	2,074,568	911,441	2,035,245	5,092,021	739,566	2,561	742,127	11,748,751	999,205	12,747,956	
84210	44,750,347	30,762	901,784	396,190	30,762	1,328,859	321,478	1,142,433	1,463,911	5,107,009	(591,089)	4,515,920	
84211	61,051,726	41,967	1,230,281	540,512	103,521	1,916,281	438,585	1,705,312	2,143,897	6,967,358	(838,514)	6,128,844	
84212	114,125,696	78,450	2,299,798	1,010,393	552,556	3,941,197	819,859	752,097	1,571,956	13,024,278	(679,609)	12,344,669	
84213	5,469,154	3,760	110,211	48,420	37,877	200,268	39,289	87,488	126,777	624,152	(58,702)	565,450	
84214	3,576,772	2,459	72,077	31,666	-	106,202	25,695	189,766	215,461	408,189	(91,803)	316,386	
84215	9,917,654	6,817	199,855	87,804	1,949,486	2,243,962	71,247	721,993	793,240	1,131,825	1,524,859	2,656,684	
84301	203,515,422	139,897	4,101,130	1,801,791	558,896	6,601,714	1,462,018	9,789,170	11,251,188	23,225,632	(3,435,244)	19,790,388	
84401	44,871,108	30,845	904,218	397,259	-	1,332,322	322,346	1,398,662	1,721,008	5,120,790	(1,124,538)	3,996,252	
84501	43,638,383	29,997	879,377	386,345	-	1,295,719	313,490	4,009,701	4,323,191	4,980,109	(3,597,946)	1,382,163	
84506	489,714	337	9,868	4,335	575,941	590,481	3,518	3,324,800	3,328,318	55,887	(516,954)	(461,067)	
84601	108,027,222	74,258	2,176,905	956,401	1,633,295	4,840,859	776,048	55,412	831,460	12,328,306	302,584	12,630,890	
84603	216,026,393	148,497	4,353,244	1,912,555	-	6,414,296	1,551,895	2,559,375	4,111,270	24,653,412	(2,834,699)	21,818,713	
84604	177,140,418	121,767	3,569,636	1,568,284	16,135,060	21,394,747	1,272,545	-	1,272,545	20,215,658	7,761,691	27,977,349	
84605	68,731,254	47,246	1,385,034	608,501	366,277	2,407,058	493,753	26,335	520,088	7,843,763	(5,351)	7,838,412	
84606	609,380	419	12,280	5,395	26,074	44,168	4,378	318,446	322,824	69,544	32,257	101,801	
90208	173,139	119	3,489	1,533	39,425	44,566	1,244	84,990	86,234	19,759	(4,478)	15,281	
90407	878,174	604	17,696	7,775	-	26,075	6,309	24,758	31,067	100,219	(15,203)	85,016	
90704	209,550	144	4,223	1,855	5,185	11,407	1,505	1,637	3,142	23,914	2,638	26,552	
90705	102,875	71	2,073	911	1,105	4,160	739	1,409	2,148	11,740	670	12,410	
90707	84,694	58	1,707	750	99	2,614	608	18,074	18,682	9,666	(6,263)	3,403	
90711	10,310,882	7,088	207,779	91,286	338,199	644,352	74,072	-	74,072	1,176,701	253,846	1,430,547	
90803	19,986,618	13,739	402,759	176,948	738,586	1,332,032	143,580	-	143,580	2,280,917	451,376	2,732,293	
91007	1,030,155	708	20,759	9,121	77,888	108,476	7,400	24,469	31,869	117,564	2,621	120,185	
91009	4,129,265	2,838	83,211	36,558	314,647	437,254	29,664	35,076	64,740	471,241	97,371	568,612	
91203	472,239	325	9,516	4,181	64,459	78,481	3,392	49,670	53,062	53,893	6,487	60,380	
91503	129,757	89	2,615	1,148	14,236	18,088	932	4,507	5,439	14,808	3,117	17,925	
91605	55,343	38	1,115	490	6,384	8,027	398	19,824	20,222	6,316	(10,734)	(4,418)	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
91803	-	-	-	-	2,086	2,086	-	75,626	75,626	-	(30,659)	(30,659)	
91807	46,505	32	937	412	4,583	5,964	334	5,098	5,432	5,307	(2,725)	2,582	
92202	994,243	683	20,035	8,802	114,020	143,540	7,142	8,264	15,406	113,465	29,707	143,172	
92204	91,090	63	1,836	806	3,078	5,783	654	10,474	11,128	10,395	(25,417)	(15,022)	
92302	6,172,387	4,243	124,383	54,646	315,245	498,517	44,341	139,159	183,500	704,407	(21,205)	683,202	
92310	88,943	61	1,792	787	4,933	7,573	639	3,244	3,883	10,150	(186)	9,964	
92319	362,399	249	7,303	3,209	79,341	90,102	2,603	-	2,603	41,358	51,240	92,598	
92404	492,694	339	9,929	4,362	20,813	35,443	3,539	20,571	24,110	56,227	(5,239)	50,988	
92502	894,824	615	18,032	7,923	17,296	43,866	6,428	81,636	88,064	102,119	(30,446)	71,673	
92609	68,790	47	1,386	609	21,902	23,944	494	460	954	7,850	7,005	14,855	
93005	2,499,619	1,718	50,371	22,130	101,517	175,736	17,957	3,620	21,577	285,262	11,508	296,770	
93808	483,496	332	9,743	4,280	51	14,406	3,473	6,996	10,469	55,178	(4,648)	50,530	
94216	98,647	68	1,988	873	100	3,029	709	766	1,475	11,258	(917)	10,341	
94218	169,524	117	3,416	1,501	34,489	39,523	1,218	5,368	6,586	19,346	16,019	35,365	
94226	5,416	4	109	48	9,197	9,358	39	11,066	11,105	618	972	1,590	
94227	-	-	-	-	-	-	-	287	287	-	(2,083)	(2,083)	
94504	139,547	96	2,812	1,235	28,207	32,350	1,002	-	1,002	15,925	18,725	34,650	
94607	45,781	31	923	405	32,026	33,385	329	-	329	5,225	10,583	15,808	
Totals¹	22,834,144,118	15,696,260	460,141,038	202,158,409	502,454,145	1,180,449,852	164,036,405	504,426,088	668,462,493	2,605,883,225	(1,467,796)	2,604,415,429	

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10002	6,971		6,971	0.002788%
10100	115,085	6,063	121,148	0.048448%
10200	158,651	8,409	167,060	0.066808%
20102	4,166,788	245,191	4,411,979	1.764373%
20400	218,559	9,841	228,401	0.091339%
20600	449,382	26,469	475,850	0.190295%
21400	7,997	705	8,702	0.003480%
30100	1,398,538	67,736	1,466,274	0.586371%
30200	144,239	7,907	152,146	0.060844%
30300	796,435	37,431	833,866	0.333467%
30400	99,573	7,200	106,773	0.042699%
30500	554,899	34,002	588,901	0.235504%
30600	106,369	4,899	111,268	0.044497%
30700	7,297	1,035	8,332	0.003332%
30800	21,719	478	22,197	0.008877%
31102	1,721	37	1,758	0.000703%
31104	71,771	2,706	74,477	0.029784%
31105	6,972	1,240	8,212	0.003284%
31108	176,511	12,599	189,110	0.075626%
31113	118	42	159	0.000064%
31121	900		900	0.000360%
31123	51,524	3,015	54,539	0.021811%
31124	44,399	2,393	46,792	0.018712%
31126	15,122	933	16,055	0.006421%
31138	43,328	2,660	45,988	0.018391%
31140	69,662	3,944	73,606	0.029436%
31142	30,044	387	30,431	0.012170%
31143	13,690	1,562	15,252	0.006100%
31146	35,668	1,730	37,397	0.014955%
31200	8,045	53	8,098	0.003238%
31300	83,627	5,201	88,828	0.035523%
31400	298,805	20,459	319,264	0.127675%
31600	106,762	5,494	112,256	0.044892%
31700	399,334	22,327	421,662	0.168625%
40100	78,143	8,773	86,916	0.034758%
40200	934,704	79,387	1,014,091	0.405540%
40700	3,116,441	189,085	3,305,526	1.321897%
40900	35,331,317	1,940,988	37,272,305	14.905387%
41400	7,973,958	470,080	8,444,037	3.376814%
41700	3,155	1,222	4,377	0.001750%
42000	20,109		20,109	0.008042%
42200	472,912	28,198	501,110	0.200396%
50100	411,202	21,760	432,962	0.173144%
50200	730,455	38,731	769,186	0.307602%
51200	2,543	120	2,663	0.001065%
51300	963,056	51,453	1,014,509	0.405707%
51400	578,493	28,245	606,738	0.242638%
51500	10,948	291	11,239	0.004495%
51700	62,956	3,932	66,888	0.026749%
51800	2,206,143	126,040	2,332,182	0.932652%
52200	4,497	192	4,689	0.001875%
54100		228	228	0.000091%
54200	8,500,471	484,271	8,984,742	3.593044%
54300	47,327	2,442	49,769	0.019903%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
60100	4,367		4,367	0.001747%
60400	5,372		5,372	0.002148%
60500	2,185		2,185	0.000874%
60601	22,187	1,216	23,403	0.009359%
60700	170,243	7,905	178,148	0.071242%
61000	45,967	2,648	48,615	0.019441%
63500		546	546	0.000218%
63700	13,066	605	13,671	0.005467%
64100	40,984	2,027	43,011	0.017200%
67100	8,942	522	9,464	0.003785%
67300	27,842	2,284	30,126	0.012047%
67500	545,457	30,260	575,716	0.230232%
67900		77	77	0.000031%
68200	19,964	2,030	21,994	0.008796%
70101	326,638	20,381	347,019	0.138775%
70102	186,226	9,139	195,365	0.078128%
70104	33,441	2,042	35,484	0.014190%
70108	24,283	1,217	25,500	0.010198%
70202	639,381	36,377	675,758	0.270239%
70203	2,013,780	117,142	2,130,922	0.852167%
70209	43,480	1,659	45,139	0.018051%
70212	11,719	2,654	14,373	0.005748%
70215	31,543	2,010	33,553	0.013418%
70220	2,548	287	2,835	0.001134%
70222	6,680	479	7,159	0.002863%
70224	4,975	197	5,172	0.002068%
70301	196,242	9,139	205,381	0.082133%
70303	53,896	2,696	56,592	0.022632%
70305	39,231	2,063	41,294	0.016514%
70401	79,245	4,660	83,906	0.033554%
70402	2,707,801	144,450	2,852,251	1.140630%
70404	125,717	6,489	132,206	0.052870%
70406	65,133	3,643	68,776	0.027504%
70407	28,073	494	28,566	0.011424%
70413	22,007	1,094	23,101	0.009238%
70420	124,949	7,248	132,197	0.052866%
70501	176,851	10,897	187,749	0.075082%
70502	79,361	5,497	84,858	0.033935%
70503	5,915		5,915	0.002366%
70504	45,597	2,727	48,324	0.019325%
70505	7,102	352	7,455	0.002981%
70507	3,874	771	4,645	0.001858%
70601	54,074	3,228	57,302	0.022915%
70602	311,147	16,156	327,303	0.130890%
70603	103,858	6,195	110,053	0.044011%
70701	3,282,717	196,136	3,478,853	1.391211%
70702	997,774	51,745	1,049,519	0.419708%
70705	15,111		15,111	0.006043%
70712	1,524,524		1,524,524	0.609665%
70714	221,698	12,235	233,933	0.093551%
70715	2,430		2,430	0.000972%
70801	2,499,520	117,818	2,617,338	1.046687%
70802	487,342	25,399	512,741	0.205048%
70804	38,952	2,504	41,456	0.016578%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70806	341,112	16,353	357,465	0.142952%
70807	12,925	869	13,795	0.005517%
70901	245,922	13,233	259,155	0.103637%
70902	66,627	5,699	72,326	0.028924%
70903	6,775	427	7,201	0.002880%
71001	6,782,757	361,053	7,143,810	2.856846%
71006	8,289,971	425,689	8,715,661	3.485438%
71008	2,492,329	131,974	2,624,303	1.049472%
71012	234,644	11,536	246,180	0.098449%
71016	779		779	0.000312%
71018	5,025,343	292,076	5,317,419	2.126463%
71019	380,685		380,685	0.152238%
71025	510,374	30,183	540,557	0.216172%
71035	430,218		430,218	0.172046%
71038	8,903	863	9,767	0.003906%
71044	16,959		16,959	0.006782%
71047	32,658		32,658	0.013060%
71103	718,220	39,703	757,923	0.303097%
71105	542,739	30,862	573,601	0.229386%
71109	73,720	4,285	78,005	0.031195%
71112		158	158	0.000063%
71201	307,917	18,422	326,339	0.130505%
71202	605,887	32,672	638,559	0.255363%
71213	13,601	821	14,422	0.005767%
71301	223,943	13,124	237,067	0.094804%
71302	77,795	4,700	82,495	0.032990%
71303	516,603	31,634	548,236	0.219243%
71305	30,966	1,642	32,608	0.013040%
71307		84	84	0.000034%
71309	20,335	568	20,902	0.008359%
71312	621		621	0.000248%
71401	778,778	45,701	824,478	0.329713%
71402	184,527	9,989	194,516	0.077788%
71406	32,116	1,988	34,104	0.013638%
71407	18,185	2,030	20,216	0.008084%
71409	4,209	217	4,426	0.001770%
71501	1,677,971	82,715	1,760,687	0.704108%
71504	323,070	19,478	342,548	0.136987%
71506	101,812	5,722	107,534	0.043003%
71601	804,869	53,381	858,250	0.343219%
71605	387,984	20,096	408,080	0.163193%
71607	306,914	16,940	323,854	0.129511%
71610		234	234	0.000094%
71701	459,598	30,018	489,616	0.195800%
71702	177,441	10,229	187,670	0.075050%
71705	38,403	1,916	40,319	0.016124%
71706	23,440	1,129	24,569	0.009825%
71802	52,124	2,285	54,409	0.021758%
71803	2,565,706	115,302	2,681,008	1.072149%
71809	1,677,782	85,292	1,763,074	0.705062%
71812	6,724	413	7,138	0.002854%
71815	15,452	825	16,277	0.006509%
71901	485,716	30,440	516,156	0.206413%
71902	9,419	549	9,968	0.003986%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71904	61,694	3,340	65,034	0.026007%
71905	45,184	2,470	47,654	0.019057%
72001	136,444	8,532	144,977	0.057977%
72002	638,377	32,866	671,242	0.268433%
72011	1,422	295	1,717	0.000687%
72101	1,305,817	81,746	1,387,564	0.554894%
72102	1,680,483	95,971	1,776,454	0.710413%
72108	20,892	1,288	22,180	0.008870%
72109	7,116	522	7,638	0.003054%
72110	4,028		4,028	0.001611%
72111	6,342	557	6,899	0.002759%
72113	6,923	342	7,266	0.002906%
72117	34,734	1,039	35,773	0.014306%
72119	234,863	8,932	243,795	0.097495%
72120	20,720		20,720	0.008286%
72122	39,688	2,238	41,926	0.016767%
72123	42,580		42,580	0.017028%
72124	2,847		2,847	0.001138%
72126	11,159	547	11,706	0.004681%
72201	497,208	26,945	524,153	0.209612%
72202	2,133,290	114,305	2,247,595	0.898825%
72302	2,052,379	104,850	2,157,229	0.862687%
72303	20,554		20,554	0.008220%
72304	863	277	1,140	0.000456%
72305	6,832,536	398,828	7,231,363	2.891860%
72307	601,597		601,597	0.240582%
72309	858,516	46,389	904,905	0.361876%
72314	311,050		311,050	0.124391%
72321	3,508	300	3,808	0.001523%
72323	805,262	45,159	850,422	0.340088%
72324	347,233		347,233	0.138860%
72328	72,966		72,966	0.029180%
72329	447,098		447,098	0.178797%
72332	318,486	17,342	335,829	0.134300%
72333	193,551	13,560	207,111	0.082825%
72338	395,817		395,817	0.158289%
72343	211,382		211,382	0.084533%
72346	436,280		436,280	0.174471%
72347	111,695		111,695	0.044667%
72349	7,479		7,479	0.002991%
72352	163,395		163,395	0.065343%
72353	26,498		26,498	0.010597%
72402	413,877	25,427	439,305	0.175680%
72403	872,391	57,040	929,431	0.371684%
72409	5,751	596	6,347	0.002538%
72412	49,306	2,881	52,187	0.020870%
72501	478,266	25,819	504,085	0.201586%
72502	42,104	2,376	44,480	0.017788%
72509	68,428	3,930	72,358	0.028937%
72510	64,609	3,307	67,916	0.027160%
72601	8,157,529	457,483	8,615,011	3.445187%
72602	697,335	38,295	735,630	0.294182%
72604	4,378,495	216,283	4,594,778	1.837475%
72605	261,674	15,126	276,800	0.110694%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72606	93,606	4,990	98,595	0.039429%
72613	23,207	1,028	24,234	0.009691%
72614	35,179	2,076	37,255	0.014899%
72616	2,078		2,078	0.000831%
72620	3,078		3,078	0.001231%
72701	756,038	55,643	811,682	0.324596%
72702	209,089	12,941	222,030	0.088791%
72705	468,495	20,977	489,472	0.195742%
72801	502,152		502,152	0.200813%
72802	833,592	46,244	879,836	0.351851%
72806	39,782	2,143	41,925	0.016766%
72807	13,639	389	14,029	0.005610%
72808		70	70	0.000028%
72901	1,616,116	82,682	1,698,798	0.679358%
72902	444,974	27,042	472,015	0.188761%
72908	2,334		2,334	0.000933%
72911	904	13	917	0.000367%
73001	275,488	15,568	291,057	0.116395%
73002	943,264	55,900	999,164	0.399571%
73010	2,111		2,111	0.000844%
73101	257,621	13,966	271,587	0.108609%
73102	81,490	4,476	85,966	0.034378%
73201	5,774,466	310,418	6,084,883	2.433376%
73202	613,133	29,990	643,123	0.257188%
73203	660,148	26,098	686,246	0.274433%
73204	260,856		260,856	0.104317%
73205	631,515	31,069	662,584	0.264971%
73206	210,654	11,414	222,068	0.088806%
73207	163		163	0.000065%
73208	1,786		1,786	0.000714%
73209	66,634	2,433	69,067	0.027620%
73212	26,256	1,206	27,462	0.010982%
73213	14,108	1,470	15,578	0.006230%
73215	31,705	1,241	32,946	0.013175%
73216	62,075	2,998	65,073	0.026023%
73217	221,598	13,645	235,243	0.094075%
73223	12,511	631	13,142	0.005256%
73224	2,931		2,931	0.001172%
73225	317,114		317,114	0.126816%
73226	35,183	2,631	37,815	0.015122%
73301	494,784	26,435	521,219	0.208438%
73302	201,325	11,323	212,648	0.085039%
73303	154,422	9,721	164,143	0.065642%
73311	1,743	1,146	2,889	0.001156%
73401	303,224	18,121	321,345	0.128507%
73402	309,679	18,609	328,287	0.131284%
73406	102,701	1,895	104,596	0.041828%
73407	10,044	555	10,598	0.004238%
73501	38,996	2,573	41,569	0.016624%
73502	214,169	11,776	225,945	0.090357%
73507	843		843	0.000337%
73601	332,434	21,808	354,242	0.141663%
73602	588,559	36,230	624,789	0.249856%
73604	9,457		9,457	0.003782%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73607	29,097	1,307	30,404	0.012159%
73608	52		52	0.000021%
73609	24,136	1,417	25,553	0.010219%
73613	4,603	261	4,864	0.001945%
73702	1,755,932	71,083	1,827,015	0.730633%
73703	434,073	28,371	462,444	0.184934%
73707	84,543	5,084	89,628	0.035843%
73708	77,464	8,262	85,726	0.034282%
73710	12,329	670	12,999	0.005198%
73801	618,439	34,358	652,797	0.261057%
73803	1,356,851	90,815	1,447,666	0.578929%
73805	20,267	1,046	21,314	0.008523%
73806	22,182	1,110	23,293	0.009315%
73807	23,112	880	23,992	0.009594%
73809	5,520	259	5,779	0.002311%
73810	9,661		9,661	0.003864%
73811	11,767	832	12,599	0.005038%
73812	44,356	2,666	47,022	0.018804%
73815	425	178	603	0.000241%
73819	14,455		14,455	0.005781%
73820	9,178	377	9,555	0.003821%
73901	563,075	30,188	593,263	0.237249%
73902	74,549	10,046	84,595	0.033830%
73903	1,541,714	71,833	1,613,547	0.645266%
73906	134,712	6,037	140,749	0.056286%
73907	53,937	2,781	56,719	0.022682%
73911	350,683	17,199	367,882	0.147118%
74002	2,425	828	3,253	0.001301%
74003	6,980,123	402,766	7,382,889	2.952455%
74005	7,108,904	422,394	7,531,297	3.011805%
74009	813		813	0.000325%
74010	202,249		202,249	0.080881%
74013	238,694	13,060	251,754	0.100678%
74101	54,715	3,359	58,074	0.023224%
74102	326,653	17,693	344,347	0.137706%
74106	8,811	311	9,122	0.003648%
74201	1,896		1,896	0.000758%
74203	4,562,924	259,475	4,822,399	1.928502%
74204	129,092		129,092	0.051625%
74208	15,267	840	16,107	0.006441%
74213	73,906	5,107	79,013	0.031598%
74216	86,212	4,423	90,635	0.036246%
74217	43,460	2,273	45,732	0.018289%
74218	30,604	2,028	32,632	0.013050%
74219	1,034		1,034	0.000414%
74221	46,037	2,224	48,262	0.019300%
74222	73,286	3,459	76,745	0.030691%
74223	34,006	1,815	35,821	0.014325%
74224	50,513	1,956	52,469	0.020983%
74226	63,367	3,223	66,590	0.026630%
74229	786	9,915	10,701	0.004279%
74230	1,959,577	92,258	2,051,835	0.820539%
74231	46,693		46,693	0.018673%
74234	46,955		46,955	0.018778%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74239	7,158		7,158	0.002863%
74301	1,558,620	87,768	1,646,388	0.658399%
74302	1,354,781	88,164	1,442,946	0.577041%
74311	7,474	236	7,710	0.003083%
74401	477,742	26,922	504,664	0.201818%
74402	292,767	19,140	311,907	0.124733%
74406	17,638	903	18,541	0.007415%
74408	16,083		16,083	0.006432%
74413	2,358		2,358	0.000943%
74501	614,003	37,918	651,920	0.260706%
74504	161,764	9,747	171,511	0.068588%
74506		41	41	0.000017%
74509	25,715	1,442	27,157	0.010860%
74510	6,873	363	7,236	0.002894%
74601	2,260,676	132,413	2,393,089	0.957009%
74602	3,435,659	179,511	3,615,170	1.445725%
74604	763,283	29,569	792,852	0.317066%
74607	153,341	8,996	162,337	0.064920%
74609	386,443	20,600	407,043	0.162778%
74612	230		230	0.000092%
74613	364,254	16,547	380,801	0.152284%
74620		172	172	0.000069%
80101	5,848	224	6,072	0.002428%
80201	20,276	1,122	21,397	0.008557%
80401	6,956	402	7,358	0.002942%
80402	2,543	143	2,686	0.001074%
80404	1,285		1,285	0.000514%
80405	11,155	937	12,092	0.004836%
80503	27	19	47	0.000019%
80601	11,140	13	11,153	0.004460%
80701	761	592	1,353	0.000541%
80801	25,376	194	25,569	0.010225%
81001	22,372	2,037	24,408	0.009761%
81102	15,353	735	16,088	0.006434%
81301	10,341	371	10,712	0.004284%
81402	1,408		1,408	0.000563%
81403		9	9	0.000004%
81501	7,528	854	8,382	0.003352%
81601	9,469	17	9,486	0.003793%
81802	100,978	4,533	105,511	0.042194%
81805	905		905	0.000362%
81901	2,271		2,271	0.000908%
82001		24	24	0.000010%
82101	5,902	949	6,851	0.002740%
82107	805		805	0.000322%
82109	235	1	236	0.000094%
82201	19,284	991	20,274	0.008108%
82301	99,653	3,201	102,854	0.041132%
82401	4,225	142	4,367	0.001747%
82402	19,328	145	19,473	0.007787%
82501		239	239	0.000096%
82601	38,722	2,559	41,282	0.016509%
82701	3,841	23	3,863	0.001545%
82801	3,382	220	3,603	0.001441%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
82901	12,512	721	13,233	0.005292%
83001	280	216	496	0.000198%
83101	210		210	0.000084%
83202	17,610	223	17,833	0.007131%
83205	24,427	929	25,356	0.010140%
83206	34,071	3,091	37,161	0.014861%
83402	1,326	78	1,403	0.000561%
83501	8,850	651	9,501	0.003800%
83601	12,688	672	13,360	0.005343%
83701	2,873	165	3,037	0.001215%
83802	13,456	56	13,512	0.005403%
83805	13,958	545	14,503	0.005800%
83806	1,790	111	1,901	0.000760%
83901	429	210	639	0.000255%
84002	36,017	3,170	39,187	0.015671%
84003	81,306	4,792	86,098	0.034431%
84101	23		23	0.000009%
84203	8,026	1,206	9,232	0.003692%
84207	14,300	661	14,961	0.005983%
84208	859	153	1,012	0.000405%
84209	34,828	1,838	36,665	0.014663%
84210	15,608	700	16,308	0.006522%
84211	849	30	878	0.000351%
84212	2,149	95	2,243	0.000897%
84213	10,495		10,495	0.004197%
84301	20,053	1,360	21,412	0.008563%
84401	10,193	1,072	11,265	0.004505%
84601	210		210	0.000084%
84603	10,661	676	11,337	0.004534%
84604	5,908	337	6,245	0.002497%
84605	2,836		2,836	0.001134%
90203	800,819	48,223	849,042	0.339536%
90208	12,655	745	13,400	0.005359%
90403	1,395,065	67,403	1,462,468	0.584848%
90407	54,167		54,167	0.021662%
90704	512,580		512,580	0.204984%
90705	616,575		616,575	0.246571%
90707	130,515		130,515	0.052193%
90709	1,375,288	80,998	1,456,287	0.582377%
90710	111,947		111,947	0.044768%
90711	502,799	29,578	532,377	0.212900%
90803	589,115	32,784	621,899	0.248701%
90807	42,325		42,325	0.016926%
90809	10,088		10,088	0.004034%
90810	16,052	982	17,034	0.006812%
91007	1,134,064		1,134,064	0.453518%
91009	151,584	9,307	160,892	0.064341%
91203	48,479	1,927	50,405	0.020157%
91503	36,993	1,627	38,620	0.015444%
91604	2,457	1,354	3,811	0.001524%
91605	10,815	621	11,436	0.004573%
91804	5,905		5,905	0.002361%
91807	60,136		60,136	0.024049%
92109	25,801		25,801	0.010318%

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, 2019

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
92114	91,126		91,126	0.036442%
92116	34,466		34,466	0.013783%
92117	135,809		135,809	0.054311%
92118	14,741		14,741	0.005895%
92202	45,414	4,058	49,472	0.019784%
92204	495,068		495,068	0.197980%
92302	781,399	42,111	823,511	0.329326%
92310	239,064		239,064	0.095603%
92313	114,527		114,527	0.045800%
92318	22,059		22,059	0.008821%
92319	370,870		370,870	0.148313%
92404	38,247	1,820	40,067	0.016023%
92502	107,041	5,700	112,742	0.045086%
92507	16,207		16,207	0.006481%
92606	1,387,946	78,069	1,466,015	0.586267%
92609	9,048	544	9,591	0.003836%
92805	104,380		104,380	0.041742%
93005	278,979	16,849	295,828	0.118303%
93706	57,463		57,463	0.022980%
93808	32,974	2,235	35,209	0.014080%
94215	87,761		87,761	0.035096%
94216	356,174		356,174	0.142436%
94218	148,674		148,674	0.059456%
94219	82,578		82,578	0.033023%
94220	123,687		123,687	0.049463%
94221	94,312		94,312	0.037716%
94224	13,055		13,055	0.005221%
94225	111,844		111,844	0.044727%
94226	113,981		113,981	0.045582%
94227	96,256		96,256	0.038493%
94228	28,057		28,057	0.011220%
94229	56,494		56,494	0.022592%
94231	43,932		43,932	0.017569%
94232	42,838		42,838	0.017131%
94504	4,263	745	5,008	0.002003%
94607	155,418		155,418	0.062152%
Totals¹	\$ 237,589,011	\$ 12,470,282	\$ 250,059,293	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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
10002	79,892	1,643	3,168	1,013	42,845	48,669	590	590	11,868	15,706	27,574		
10100	1,388,482	28,550	55,060	17,605	70,483	171,698	10,262	15,915	26,177	206,268	218,010		
10200	1,914,682	39,370	75,927	24,276	69,360	208,933	14,151	48,867	63,018	284,439	326,046		
20102	50,565,892	1,039,740	2,005,192	641,140	240,280	3,926,352	373,719	1,531,707	1,905,426	7,511,901	35,764	7,547,665	
20105	-	-	-	-	-	-	-	22,121	22,121	-	(26,594)	(26,594)	
20400	2,617,713	53,826	103,806	33,191	260,651	451,474	19,347	116,690	136,037	388,879	117,654	506,533	
20600	5,453,742	112,140	216,268	69,150	52,618	450,176	40,307	352,230	392,537	810,190	(74,720)	735,470	
21400	99,734	2,051	3,955	1,264	48,211	55,481	737	42,351	43,088	14,816	4,898	19,714	
30100	16,805,038	345,547	666,404	213,076	884,772	2,109,799	124,202	18,805	143,007	2,496,501	329,081	2,825,582	
30200	1,743,752	35,855	69,149	22,109	214,966	342,079	12,888	100,239	113,127	259,046	1,244	260,290	
30300	9,556,980	196,511	378,982	121,176	948,619	1,645,288	70,633	51,360	121,993	1,419,753	360,193	1,779,946	
30400	1,223,731	25,162	48,527	15,516	5,755	94,960	9,044	172,831	181,875	181,793	(69,585)	112,208	
30500	6,749,420	138,782	267,648	85,578	-	492,008	49,883	339,456	389,339	1,002,671	(126,199)	876,472	
30600	1,275,248	26,222	50,570	16,169	159,537	252,498	9,425	150,632	160,057	189,447	(17,289)	172,158	
30700	95,498	1,964	3,787	1,211	22,910	29,872	706	66,286	66,992	14,187	(27,054)	(12,867)	
30800	254,397	5,231	10,088	3,226	84,921	103,466	1,880	875	2,755	37,792	29,916	67,708	
31100	-	-	-	-	-	-	-	1,972	1,972	-	(4,704)	(4,704)	
31102	20,154	414	799	255	8,454	9,922	149	649	798	2,994	2,818	5,812	
31104	853,581	17,551	33,849	10,823	123,439	185,662	6,309	-	6,309	126,805	84,340	211,145	
31105	94,115	1,935	3,732	1,194	-	6,861	696	74,922	75,618	13,981	(51,871)	(37,890)	
31108	2,167,394	44,566	85,948	27,481	-	157,995	16,019	372,611	388,630	321,981	(207,952)	114,029	
31113	1,826	38	72	24	-	134	13	5,034	5,047	271	(4,043)	(3,772)	
31121	10,319	212	409	130	4,867	5,618	76	-	76	1,533	1,920	3,453	
31123	625,077	12,853	24,787	7,925	50,085	95,650	4,620	42,343	46,963	92,859	44,388	137,247	
31124	536,285	11,027	21,266	6,800	10,990	50,083	3,964	4,949	8,913	79,669	7,980	87,649	
31126	184,012	3,784	7,297	2,333	113,535	126,949	1,360	55,367	56,727	27,336	(389)	26,947	
31138	527,067	10,838	20,901	6,683	17,225	55,647	3,895	50,200	54,095	78,299	3,341	81,640	
31140	843,607	17,346	33,453	10,696	22,203	83,698	6,235	51,835	58,070	125,323	7,741	133,064	
31142	348,773	7,171	13,831	4,422	147,111	172,535	2,578	6,977	9,555	51,812	49,740	101,552	
31143	174,809	3,594	6,932	2,216	10,268	23,010	1,292	70,281	71,573	25,969	(15,349)	10,620	
31146	428,610	8,813	16,997	5,434	51,995	83,239	3,168	8,977	12,145	63,673	21,162	84,835	
31200	92,806	1,908	3,680	1,176	52,888	59,652	686	11,636	12,322	13,787	1,022	14,809	
31300	1,018,056	20,933	40,371	12,908	41,552	115,764	7,524	94,956	102,480	151,239	(55,679)	95,560	
31400	3,659,100	75,239	145,102	46,395	-	266,736	27,043	329,130	356,173	543,584	(196,529)	347,055	
31600	1,286,571	26,455	51,019	16,312	88,130	181,916	9,509	20,670	30,179	191,129	10,551	201,680	
31700	4,832,684	99,370	191,640	61,275	119,055	471,340	35,717	319,027	354,744	717,928	21,026	738,954	
40100	996,150	20,483	39,502	12,630	-	72,615	7,362	359,918	367,280	147,985	(153,621)	(5,636)	
40200	11,622,545	238,984	460,892	147,366	59,877	907,119	85,899	2,245,623	2,331,522	1,726,607	(938,103)	788,504	
40700	37,884,782	778,990	1,502,322	480,353	353,332	3,114,997	279,996	2,511,641	2,791,637	5,628,037	(838,125)	4,789,912	
40900	427,179,628	8,783,712	16,939,820	5,416,324	5,235,749	36,375,605	3,157,170	8,199,095	11,356,265	63,460,392	(6,024,555)	57,435,837	
41400	96,777,503	1,989,947	3,837,715	1,227,070	2,172,572	9,227,304	715,257	8,159,503	8,874,760	14,376,944	(1,505,616)	12,871,328	
41700	50,165	1,031	1,989	636	15,431	19,087	371	80,130	80,501	7,452	(11,086)	(3,634)	
42000	230,467	4,739	9,139	2,923	238,758	255,559	1,703	302,694	304,397	34,237	25,517	59,754	
42200	5,743,241	118,093	227,748	72,820	121,296	539,957	42,447	291,680	334,127	853,197	(97,953)	755,244	
50100	4,962,194	102,033	196,776	62,917	216,783	578,509	36,674	248,648	285,329	737,167	35,444	772,611	
50200	8,815,681	181,269	349,586	111,776	199,414	842,045	65,154	219,124	284,278	1,309,628	(83,044)	1,226,584	
50515	-	-	-	-	-	-	-	30,005	30,005	-	(45,464)	(45,464)	
51200	30,519	628	1,210	387	4,785	7,010	226	1,045	1,271	4,534	4,154	8,688	
51300	11,627,329	239,082	461,082	147,426	226,498	1,074,088	85,935	42,761	128,696	1,727,317	83,164	1,810,481	
51400	6,953,856	142,986	275,755	88,170	363,013	869,924	51,394	80,085	131,479	1,033,042	27,199	1,060,241	
51500	128,812	2,649	5,108	1,633	46,937	56,327	952	3,098	4,050	19,136	(41,910)	(22,774)	
51600	-	-	-	-	25,430	25,430	-	42,929	42,929	-	(1,908)	(1,908)	
51700	766,603	15,763	30,400	9,720	77,233	133,116	5,666	64,618	70,284	113,884	15,587	129,471	
51800	26,729,251	549,609	1,059,949	338,907	123,113	2,071,578	197,549	472,755	670,304	3,970,809	71,540	4,042,349	
52200	53,735	1,105	2,131	682	14,725	18,643	397	15,322	15,719	7,983	6,218	14,201	
54100	2,610	54	103	34	1,289	1,480	19	14,357	14,376	388	(8,093)	(7,705)	
54200	102,974,542	2,117,372	4,083,459	1,305,644	978,590	8,485,065	761,058	3,802,752	4,563,810	15,297,556	(1,121,535)	14,176,021	
54300	570,409	11,729	22,620	7,232	17,682	59,263	4,216	7,610	11,826	84,738	(1,873)	82,865	
60100	50,056	1,029	1,985	634	29,246	32,894	370	10,518	10,888	7,436	9,186	16,622	
60400	61,570	1,266	2,442	781	47,390	51,879	455	48,841	49,296	9,147	8,968	18,115	
60500	25,043	515	993	318	19,296	21,122	185	12,258	12,443	3,720	4,408	8,128	
60601	268,224	5,515	10,636	3,401	9,356	28,908	1,982	3,557	5,539	39,846	7,241	47,087	
60700	2,041,761	41,983	80,966	25,888	163,828	312,665	15,090	-	15,090	303,317	79,486	382,803	

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, 2019**

Participating Employer	Net Pension Liability as of June 30, 2019	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
											Proportionate Share of Contributions	Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
61000	557,179	11,457	22,095	7,065	18,992	59,609	4,118	19,538	23,656	82,773	2,396	85,169	
61200	-	-	-	-	-	-	-	-	-	-	(934)	(934)	
63500	6,255	129	248	79	283	739	46	55,129	55,175	929	(21,330)	(20,401)	
63700	156,684	3,222	6,213	1,986	8,606	20,027	1,158	3,784	4,942	23,277	5,215	28,492	
64100	492,950	10,136	19,548	6,250	45,605	81,539	3,643	6,008	9,651	73,231	22,842	96,073	
67100	108,466	2,230	4,301	1,375	1,486	9,392	802	3,090	3,892	16,113	1,846	17,959	
67300	345,274	7,100	13,692	4,377	-	25,169	2,552	72,397	74,949	51,293	(32,242)	19,051	
67500	6,598,312	135,675	261,656	83,662	219,436	700,429	48,766	422,521	471,287	980,223	(79,688)	900,535	
67900	878	18	35	11	434	498	6	16,347	16,353	130	(15,835)	(15,705)	
68200	252,074	5,183	9,996	3,196	46,638	65,013	1,863	77,940	79,803	37,447	34,719	72,166	
70101	3,977,200	81,780	157,716	50,428	-	289,924	29,394	265,079	294,473	590,840	(119,542)	471,298	
70102	2,239,091	46,040	88,791	28,390	150,915	314,136	16,549	7,217	23,766	332,632	44,152	376,784	
70104	406,682	8,362	16,127	5,156	300	29,945	3,006	16,296	19,302	60,415	(8,819)	51,596	
70108	292,256	6,009	11,589	3,705	42,173	63,476	2,160	15,145	17,305	43,417	(11,042)	32,375	
70202	7,744,895	159,251	307,124	98,200	45,600	610,175	57,240	216,158	273,398	1,150,556	(12,804)	1,137,752	
70203	24,422,601	502,180	968,479	309,662	143,992	1,924,313	180,501	811,694	992,195	3,628,140	(69,207)	3,558,933	
70209	517,341	10,638	20,515	6,560	81,518	119,231	3,824	4,614	8,438	76,854	18,454	95,308	
70212	164,731	3,387	6,532	2,089	90,822	102,830	1,217	239,419	240,636	24,472	(35,484)	(11,012)	
70215	384,553	7,907	15,249	4,876	752	28,784	2,842	26,873	29,715	57,128	(9,829)	47,299	
70220	32,489	668	1,288	412	-	2,368	240	13,503	13,743	4,826	(9,714)	(4,888)	
70222	82,046	1,687	3,254	1,040	1,127	7,108	606	6,547	7,153	12,188	(2,253)	9,935	
70224	59,276	1,219	2,351	752	8,556	12,878	438	4,577	5,015	8,806	2,803	11,609	
70301	2,353,885	48,401	93,343	29,845	284,244	455,833	17,397	428,623	446,020	349,685	(90,935)	258,750	
70303	648,607	13,337	25,721	8,224	108,925	156,207	4,794	193,402	198,196	96,355	(23,941)	72,414	
70305	473,272	9,731	18,768	6,001	14,486	48,986	3,498	28,279	31,777	70,308	(2,319)	67,989	
70401	961,650	19,774	38,134	12,193	11,851	81,952	7,107	41,523	48,630	142,860	(13,468)	129,392	
70402	32,689,781	672,170	1,296,314	414,483	1,062,606	3,445,573	241,602	374,748	616,350	4,856,285	362,811	5,219,096	
70404	1,515,225	31,156	60,086	19,212	108,166	218,620	11,199	46,743	57,942	225,097	52,143	277,240	
70406	788,251	16,208	31,258	9,994	522,054	579,514	5,826	279,337	285,163	117,100	75,511	192,611	
70407	327,400	6,732	12,983	4,152	78,067	101,934	2,420	1,170	3,590	48,638	55,085	103,723	
70413	264,761	5,444	10,499	3,357	22,175	41,475	1,957	20,213	22,170	39,332	(925)	38,407	
70420	1,515,113	31,154	60,082	19,210	12,751	123,197	11,198	53,177	64,375	225,080	(17,718)	207,362	
70501	2,151,796	44,245	85,330	27,283	99,051	255,909	15,903	198,395	214,298	319,664	(23,977)	295,687	
70502	972,566	19,998	38,567	12,331	-	70,896	7,188	95,463	102,651	144,481	(47,022)	97,459	
70503	67,794	1,394	2,688	860	39,518	44,460	501	3,687	4,188	10,071	13,143	23,214	
70504	553,844	11,388	21,963	7,023	4,312	44,686	4,093	28,214	32,307	82,277	(14,893)	67,384	
70505	85,437	1,757	3,388	1,083	20,981	27,209	631	9,157	9,788	12,692	4,561	17,253	
70507	53,242	1,095	2,111	675	18,722	22,603	393	67,035	67,428	7,909	(20,897)	(12,988)	
70601	656,737	13,504	26,043	8,327	39,104	86,978	4,854	36,982	41,836	97,563	8,400	105,963	
70602	3,751,240	77,133	148,756	47,563	729,114	1,002,566	27,724	672,501	700,225	557,272	116,614	673,886	
70603	1,261,323	25,935	50,018	15,992	30,134	122,079	9,322	47,711	57,033	187,378	(15,041)	172,337	
70701	39,871,296	819,837	1,581,098	505,540	118,235	3,024,710	294,678	1,831,272	2,125,950	5,923,147	(552,128)	5,371,019	
70702	12,028,582	247,333	476,994	152,514	448,502	1,325,343	88,900	-	88,900	1,786,926	223,849	2,010,775	
70705	173,182	3,561	6,868	2,196	32,134	44,759	1,280	47,540	48,820	25,727	15,745	41,472	
70712	17,472,641	359,274	692,878	221,541	1,100,154	2,373,847	129,136	-	129,136	2,595,677	395,314	2,990,991	
70714	2,681,113	55,129	106,320	33,995	49,456	244,900	19,815	51,743	71,558	398,297	(6,973)	391,324	
70715	27,851	573	1,104	353	1,253	3,283	206	13,011	13,217	4,137	(5,178)	(1,041)	
70801	29,997,433	616,810	1,189,549	380,346	1,882,045	4,068,750	221,703	539,996	761,699	4,456,319	1,146,566	5,602,885	
70802	5,876,544	120,834	233,035	74,511	363,419	791,799	43,432	54,631	98,063	873,000	123,727	996,727	
70804	475,128	9,770	18,841	6,024	-	34,635	3,512	30,635	34,147	70,583	(428)	70,155	
70806	4,096,923	84,241	162,464	51,946	209,506	508,157	30,279	7,271	37,550	608,625	118,211	726,836	
70807	158,101	3,251	6,269	2,005	4,697	16,222	1,168	12,222	13,390	23,487	(4,509)	18,978	
70901	2,970,184	61,073	117,783	37,660	67,610	284,126	21,952	92,751	114,703	441,241	1,578	442,819	
70902	828,935	17,045	32,871	10,510	49,536	109,962	6,126	145,062	151,188	123,144	(13,313)	109,831	
70903	82,534	1,697	3,273	1,047	351	6,368	610	4,344	4,954	12,261	(2,219)	10,042	
71001	81,875,538	1,683,532	3,246,777	1,038,124	1,091,923	7,060,356	605,121	156,662	761,783	12,163,158	408,405	12,571,563	
71003	-	-	-	-	4,690	4,690	-	7,034	7,034	-	(189)	(189)	
71006	99,890,592	2,053,959	3,961,165	1,266,542	3,223,657	10,505,323	738,265	-	738,265	14,839,414	1,605,567	16,444,981	
71008	30,077,261	618,451	1,192,715	381,358	425,983	2,618,507	222,293	99,038	321,331	4,468,178	380,345	4,848,523	
71012	2,821,482	58,016	111,886	35,774	140,680	346,356	20,853	26,649	47,502	419,150	55,724	474,874	
71016	8,929	184	354	114	-	652	66	6,237	6,303	1,326	(2,154)	(828)	
71018	60,943,185	1,253,119	2,416,704	772,716	112,749	4,555,288	450,415	1,219,906	1,670,321	9,053,517	(197,574)	8,855,943	
71019	4,363,054	89,713	173,017	55,320	103,272	421,322	32,246	115,750	147,996	648,161	(35,308)	612,853	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
71020	-	-	-	-	1,291	-	18,368	18,368	-	(13,606)	(13,606)		
71025	6,195,349	127,389	245,677	78,553	125,180	576,799	45,788	393,607	439,395	920,360	(10,988)	909,372	
71035	4,930,750	101,387	195,529	62,518	355,439	714,873	36,442	628,113	664,555	732,496	(183,410)	549,086	
71038	111,936	2,302	4,439	1,420	4,481	12,642	827	42,072	42,899	16,629	(14,776)	1,853	
71044	194,368	3,997	7,708	2,464	1,034	15,203	1,437	4,560	5,997	28,875	(1,047)	27,828	
71047	374,291	7,696	14,843	4,746	189,949	217,234	2,766	-	2,766	55,603	72,657	128,260	
71103	8,686,594	178,615	344,467	110,140	226,959	860,181	64,200	285,405	349,605	1,290,452	33,635	1,324,087	
71105	6,574,065	135,177	260,695	83,354	140,654	619,880	48,587	101,777	150,364	976,621	(26,177)	950,444	
71109	894,017	18,383	35,452	11,336	102	65,273	6,607	17,524	24,131	132,812	(8,455)	124,357	
71112	1,816	37	72	23	3,641	3,773	13	9,862	9,875	270	(221)	49	
71201	3,740,187	76,906	148,317	47,423	17,679	290,325	27,643	115,235	142,878	555,630	(73,984)	481,646	
71202	7,318,553	150,485	290,217	92,794	275,070	808,566	54,090	558,063	612,153	1,087,220	(29,126)	1,058,094	
71213	165,289	3,399	6,555	2,096	912	12,962	1,222	10,020	11,242	24,555	(12,058)	12,497	
71301	2,717,040	55,868	107,744	34,450	-	198,062	20,081	57,326	77,407	403,634	(54,764)	348,870	
71302	945,477	19,441	37,493	11,988	16,166	85,088	6,988	64,971	71,959	140,457	(88,413)	112,044	
71303	6,283,363	129,199	249,167	79,669	18,672	476,707	46,439	304,608	351,047	933,436	(35,142)	898,294	
71305	373,725	7,685	14,820	4,738	17,750	44,993	2,762	19,762	22,524	55,519	(4,156)	51,363	
71307	964	20	38	12	4,222	4,292	7	16,856	16,863	143	(9,577)	(9,434)	
71309	239,563	4,926	9,500	3,037	62,849	80,312	1,771	7,170	8,941	35,589	27,727	63,316	
71312	7,113	146	282	91	-	519	53	456	509	1,057	(108)	949	
71401	9,449,383	194,299	374,716	119,812	120,607	809,434	69,838	229,275	299,113	1,403,769	(67,571)	1,336,198	
71402	2,229,352	45,840	88,405	28,267	74,779	237,291	16,477	72,301	88,778	331,185	(6,717)	324,468	
71406	390,868	8,037	15,500	4,956	3,983	32,476	2,889	23,140	26,029	58,066	(7,085)	50,981	
71407	231,693	4,764	9,188	2,938	5,108	21,998	1,712	121,232	122,944	34,420	(41,364)	(6,944)	
71409	50,726	1,043	2,012	643	1,866	5,564	375	123	498	7,536	457	7,993	
71501	20,179,311	414,929	800,211	255,859	867,853	2,338,852	149,140	119,428	268,568	2,997,771	227,272	3,225,043	
71504	3,925,963	80,726	155,684	49,778	67,574	353,762	29,016	128,411	157,427	583,228	67,461	650,689	
71505	-	-	-	-	-	-	-	-	-	-	(3,595)	(3,595)	
71506	1,232,448	25,342	48,873	15,627	27,485	117,327	9,109	50,418	59,527	183,088	(13,019)	170,069	
71601	9,836,445	202,258	390,065	124,719	45,992	763,034	72,699	624,825	697,524	1,461,270	(436,677)	1,024,593	
71605	4,677,021	96,169	185,467	59,301	102,359	443,296	34,567	17,470	52,037	694,803	22,328	717,131	
71607	3,711,708	76,320	147,188	47,062	83,716	354,286	27,432	62,045	89,477	551,399	59,506	610,905	
71610	2,686	55	107	34	2,111	2,307	20	29,005	29,025	399	(8,595)	(8,196)	
71701	5,611,517	115,385	222,525	71,151	-	409,061	41,473	421,398	462,871	833,628	(175,617)	658,011	
71702	2,150,893	44,227	85,294	27,272	61,791	218,584	15,897	48,367	64,264	319,530	(8,572)	310,958	
71705	462,093	9,502	18,324	5,859	90,792	124,477	3,415	117,149	120,564	68,647	(37,510)	31,137	
71706	281,585	5,790	11,166	3,570	21,449	41,975	2,081	4,087	41,831	61,831	(7,631)	54,200	
71802	623,582	12,822	24,728	7,907	117,775	163,232	4,609	193,868	198,477	92,637	(10,439)	82,198	
71803	30,727,153	631,814	1,218,486	389,599	2,679,555	4,919,454	227,096	-	227,096	4,564,724	1,263,040	5,827,764	
71809	20,206,669	415,491	801,296	256,207	1,054,176	2,527,170	149,342	120,534	269,876	3,001,836	450,244	3,452,080	
71811	-	-	-	-	3,529	3,529	-	5,958	5,958	-	(265)	(265)	
71812	81,807	1,682	3,244	1,037	1,717	7,680	605	7,238	7,843	12,153	3,194	15,347	
71815	186,557	3,836	7,398	2,365	23,677	37,276	1,379	17,162	18,541	27,714	5,232	32,946	
71901	5,915,687	121,639	234,587	75,006	-	431,232	43,721	354,838	398,559	878,815	(147,398)	731,417	
71902	114,242	2,349	4,530	1,449	1,711	10,039	844	3,598	4,442	16,971	(335)	16,636	
71904	745,357	15,326	29,557	9,450	39,081	93,414	5,509	12,261	17,770	110,728	5,464	116,192	
71905	546,169	11,230	21,658	6,925	6,144	45,957	4,037	3,248	7,285	81,137	3,146	84,283	
72001	1,661,584	34,166	65,890	21,068	34,767	155,891	12,280	65,076	77,356	246,839	(28,786)	218,053	
72002	7,693,138	158,187	305,072	97,544	190,405	751,208	56,858	-	56,858	1,142,867	101,933	1,244,800	
72009	-	-	-	-	2,240	2,240	-	5,454	5,454	-	(303)	(303)	
72011	19,675	405	780	250	5,438	6,873	145	43,352	43,497	2,923	(3,429)	(506)	
72101	15,902,931	326,997	630,631	201,638	-	1,159,266	117,534	1,023,199	1,140,733	2,362,487	(607,528)	1,754,959	
72102	20,360,026	418,645	807,377	258,151	216,091	1,700,264	150,476	381,018	531,494	3,024,618	(25,591)	2,999,027	
72108	254,210	5,227	10,081	3,223	23,231	41,762	1,879	17,595	19,474	37,765	4,220	41,985	
72109	87,540	1,800	3,471	1,110	15,721	22,102	647	45,704	46,351	13,005	(10,082)	2,923	
72110	46,169	949	1,831	586	10,810	14,176	341	-	341	7,736	6,859	14,595	
72111	79,073	1,626	3,136	1,002	1,066	6,830	584	20,359	20,943	11,747	(7,438)	4,309	
72113	83,274	1,712	3,302	1,056	8,707	14,777	615	12,611	13,226	12,371	1,886	14,257	
72115	-	-	-	-	2,685	2,685	-	5,529	5,529	-	(282)	(282)	
72117	409,997	8,430	16,258	5,199	63,616	93,503	3,030	8,336	11,366	60,908	9,834	70,742	
72119	2,794,146	57,453	110,802	35,428	362,586	566,269	20,651	341,852	362,503	415,089	37,755	452,844	
72120	237,478	4,883	9,417	3,011	11,088	28,399	1,755	19,420	21,175	35,279	10,030	45,309	
72122	480,520	9,880	19,055	6,093	10,849	45,877	3,551	8,121	11,672	71,384	981	72,365	

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, 2019**

Participating Employer	Net Pension Liability as of June 30, 2019	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		
72123	488,009	10,034	19,352	6,188		18,094	53,668	3,607		43,121	46,728	72,497	(20,588)	51,909
72124	32,627	671	1,294	414		21,734	24,113	241		-	241	4,847	6,756	11,603
72126	134,163	2,759	5,320	1,701		7,900	17,680	992		106	1,098	19,931	3,725	23,656
72201	6,007,345	123,524	238,221	76,169		42,381	480,295	44,399		28,969	73,368	892,431	12,381	904,812
72202	25,759,787	529,675	1,021,505	326,616		1,466,204	3,344,000	190,384		728,704	919,088	3,826,788	276,343	4,103,131
72302	24,724,097	508,379	980,435	313,484		709,600	2,511,898	182,729		33,176	215,905	3,672,930	208,969	3,881,899
72303	235,569	4,844	9,341	2,987		54,882	72,054	1,741		7,997	9,738	34,995	35,758	70,753
72304	13,066	269	518	166		-	953	97		20,615	20,712	1,941	(10,284)	(8,343)
72305	82,878,994	1,704,165	3,286,569	1,050,847		-	6,041,581	612,537		2,194,294	2,806,831	12,312,228	(699,945)	11,612,283
72307	6,894,931	141,774	273,419	87,423		1,938,521	2,441,137	50,959		50,763	101,722	1,024,288	1,176,632	2,200,920
72309	10,371,157	213,253	411,269	131,499		500,154	1,256,175	76,650		123,322	199,972	1,540,705	244,762	1,785,467
72314	3,564,963	73,303	141,369	45,201		121,180	381,053	26,348		-	26,348	529,599	53,228	582,827
72321	43,645	897	1,731	554		6,762	9,944	323		17,377	17,700	6,484	(2,408)	4,076
72323	9,746,723	200,413	386,507	123,581		284,756	995,257	72,035		204,322	276,357	1,447,941	83	1,448,024
72324	3,979,651	81,830	157,813	50,459		17,065	307,167	29,413		174,091	203,504	591,204	(54,786)	536,418
72328	836,270	17,195	33,162	10,603		-	60,960	6,181		26,124	32,305	124,234	(16,203)	108,031
72329	5,124,209	105,364	203,201	64,971		42,053	415,589	37,872		71,867	109,739	761,236	(11,612)	749,624
72332	3,848,950	79,142	152,630	48,802		31,764	312,338	28,447		9,973	38,420	571,787	(950)	570,837
72333	2,373,711	48,808	94,130	30,097		21,155	194,190	17,543		250,613	268,156	352,631	(86,687)	265,944
72338	4,536,479	93,279	179,894	57,519		78,252	408,944	33,528		109,107	142,635	673,924	27,651	701,575
72343	2,422,655	49,815	96,070	30,718		65,516	242,119	17,905		2,524	20,429	359,902	16,625	376,527
72346	5,000,222	102,815	198,284	63,399		160,769	525,267	36,955		13,643	50,598	742,816	95,673	838,489
72347	1,280,137	26,322	50,764	16,232		121,138	214,456	9,461		10,135	19,596	190,173	169,299	359,472
72349	85,712	1,762	3,399	1,087		15,091	21,339	633		9,681	10,314	12,733	10,189	22,922
72352	1,872,679	38,506	74,261	23,744		800,907	937,418	13,840		303,245	317,085	278,199	151,941	430,140
72353	303,691	6,245	12,043	3,850		628	22,766	2,244		10,378	12,622	45,115	(4,570)	40,545
72402	5,034,889	103,528	199,659	63,839		9,801	376,827	37,212		262,765	299,977	747,966	(60,319)	687,647
72403	10,652,251	219,033	422,415	135,063		12,098	788,609	78,728		789,767	868,495	1,582,463	(344,709)	1,237,754
72409	72,738	1,496	2,884	923		2,391	7,694	538		25,534	26,072	10,806	(4,501)	6,305
72412	598,120	12,299	23,718	7,584		21,983	65,584	4,421		23,974	28,395	88,855	6,661	95,516
72501	5,777,343	118,794	229,101	73,253		157,806	578,954	42,699		57,108	99,807	858,263	112,938	971,201
72502	509,786	10,482	20,216	6,463		19,391	56,552	3,768		20,538	24,306	75,732	(8,696)	67,036
72506	-	-	-	-		2,499	2,499	-		3,747	3,747	-	(101)	(101)
72509	829,303	17,052	32,886	10,515		47,576	108,029	6,129		25,235	31,364	123,199	33,375	156,574
72510	778,391	16,005	30,867	9,870		180,815	237,557	5,753		32,214	37,967	115,635	90,851	206,486
72601	98,737,047	2,030,240	3,915,421	1,251,916		3,758,821	10,956,398	729,740		2,067,217	2,796,957	14,668,048	597,350	15,265,398
72602	8,431,091	173,361	334,335	106,900		256,359	870,955	62,312		151,744	1,252,495	89,335	1,341,830	1,341,830
72604	52,660,964	1,082,819	2,088,272	667,703		2,850,650	6,689,444	389,203		-	389,203	7,823,138	1,548,073	9,371,211
72605	3,172,421	65,232	125,802	40,224		24,498	255,756	23,447		39,279	62,726	471,284	4,905	476,189
72606	1,130,007	23,235	44,810	14,328		461,742	544,115	8,352		251,238	259,590	167,870	67,824	235,694
72613	277,749	5,711	11,014	3,522		54,521	74,768	2,053		22,004	24,057	41,261	41,220	82,481
72614	426,984	8,780	16,932	5,414		2,272	33,398	3,156		23,379	26,535	63,431	(1,456)	61,975
72616	23,814	490	944	302		8,270	10,006	176		992	1,168	3,538	2,663	6,201
72620	35,282	725	1,399	447		16,948	19,519	261		5,869	6,130	5,241	6,229	11,470
72622	-	-	-	-		377	377	-		10,443	10,443	-	(9,094)	(9,094)
72701	9,302,723	191,283	368,900	117,952		183,225	861,360	68,754		2,190,413	2,259,167	1,381,982	(572,495)	809,487
72702	2,544,695	52,324	100,910	32,265		6,623	192,122	18,807		88,958	107,765	378,031	(37,024)	341,007
72705	5,609,857	115,350	222,459	71,129		561,803	970,741	41,461		28,462	69,923	833,382	293,194	1,126,576
72801	5,755,185	118,339	228,222	72,972		90,497	510,030	42,535		1,428	43,963	854,971	62,046	917,017
72802	10,083,836	207,345	399,875	127,856		87,274	822,350	74,527		171,032	245,559	1,498,021	72,341	1,570,362
72806	480,509	9,880	19,055	6,093		7,085	42,113	3,551		7,299	10,850	71,383	(6,430)	64,953
72807	160,782	3,306	6,376	2,039		68,874	80,595	1,188		20,512	21,700	23,885	24,240	48,125
72808	800	16	32	10		395	453	6		7,538	7,544	119	(1,823)	(1,704)
72901	19,470,007	400,344	772,084	246,865		805,031	2,224,324	143,898		-	143,898	2,892,400	426,392	3,318,792
72902	5,409,787	111,237	214,525	68,593		181,830	576,185	39,982		246,875	286,857	803,660	(117,527)	686,133
72904	-	-	-	-		801	801	-		1,202	1,202	-	(32)	(32)
72908	26,745	550	1,061	339		17,816	19,766	198		-	198	3,973	5,538	9,511
72911	10,509	216	417	133		9,856	10,622	78		5,717	5,795	1,561	1,882	3,443
73001	3,335,812	68,591	132,282	42,295		112,589	355,757	24,654		55,135	79,789	495,557	11,224	506,781
73002	11,451,467	235,466	454,108	145,197		-	834,771	84,635		337,416	422,051	1,701,192	(218,393)	1,482,799
73010	24,190	497	959	307		16,113	17,876	179		-	179	3,594	5,009	8,603
73101	3,112,667	64,003	123,433	39,467		41,287	268,190	23,005		13,506	36,511	462,407	(9,516)	452,891
73102	985,263	20,259	39,071	12,493		22,075	93,898	7,282		38,390	45,672	146,367	4,594	150,961

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
73201	69,739,133	1,433,982	2,765,508	884,243	1,335,734	6,419,467	515,424	97,499	612,923	10,360,214	492,137	10,852,351	
73202	7,370,866	151,560	292,292	93,457	444,127	981,436	54,476	-	54,476	1,094,991	161,662	1,256,653	
73203	7,865,098	161,723	311,891	99,724	1,606,666	2,180,004	58,129	67,108	125,237	1,168,413	467,320	1,635,733	
73204	2,989,678	61,474	118,556	37,907	112,146	330,083	22,096	93,820	115,916	444,137	33,532	477,669	
73205	7,593,908	156,147	301,137	96,285	424,616	978,185	56,125	-	56,125	1,128,126	169,037	1,297,163	
73206	2,545,132	52,333	100,927	32,271	94,207	279,738	18,810	34,184	52,994	378,096	6,460	384,556	
73207	1,865	38	74	23	-	135	14	33,150	33,164	277	(15,336)	(15,059)	
73208	20,465	421	812	260	12,737	14,230	151	7,194	7,345	3,040	1,615	4,655	
73209	791,581	16,277	31,390	10,036	290,778	348,481	5,850	187,317	193,167	117,595	16,924	134,519	
73212	314,745	6,472	12,481	3,991	50,405	73,349	2,326	9,004	11,330	46,757	23,235	69,992	
73213	178,539	3,671	7,080	2,264	-	13,015	1,320	70,256	71,576	26,523	(28,473)	(1,950)	
73215	377,598	7,764	14,974	4,788	209,388	236,914	2,791	84,451	87,242	56,095	26,134	82,229	
73216	745,799	15,335	29,575	9,457	32,689	87,056	5,512	27,752	33,264	110,793	31,952	142,745	
73217	2,696,131	55,438	106,915	34,185	1,823	198,361	19,926	91,881	111,807	400,528	(30,379)	370,149	
73223	150,622	3,097	5,973	1,910	17,183	28,163	1,113	34,146	35,259	22,376	(4,375)	18,001	
73224	33,590	691	1,332	426	17,253	19,702	248	19,138	19,386	4,990	(7,269)	(2,279)	
73225	3,634,463	74,732	144,125	46,083	41,641	306,581	26,861	146,559	173,420	539,924	(17,435)	522,489	
73226	433,395	8,911	17,186	5,495	129,369	160,961	3,203	166,685	169,888	64,384	(15,916)	48,468	
73301	5,973,712	122,832	236,888	75,742	116,511	551,973	44,150	46,333	90,483	887,435	(5,719)	881,716	
73302	2,437,165	50,113	96,646	30,901	91,331	268,991	18,012	67,050	85,062	362,057	(9,512)	352,545	
73303	1,881,251	38,682	74,601	23,853	80,998	132,814	13,904	18,968	32,872	279,472	(54,951)	224,521	
73311	33,116	681	1,313	420	48,929	51,343	245	187,814	188,059	4,920	(52,429)	(47,509)	
73401	3,682,948	75,729	146,047	46,697	43,955	312,428	27,220	135,057	162,277	547,126	(73,116)	474,010	
73402	3,762,517	77,365	149,203	47,706	-	274,274	27,808	137,755	165,563	558,947	(81,316)	477,631	
73406	1,198,777	24,649	47,538	15,200	648,874	736,261	8,860	99,000	107,860	178,086	163,820	341,906	
73407	121,470	2,498	4,817	1,540	48,796	57,651	898	88,751	89,649	18,045	(1,679)	16,366	
73501	476,429	9,796	18,893	6,041	7,399	42,129	3,521	31,038	34,559	70,777	(13,738)	57,039	
73502	2,589,568	53,247	102,689	32,834	67,066	255,836	19,139	24,116	43,255	384,698	7,952	392,650	
73507	9,659	199	383	122	8,557	9,261	71	6,400	6,471	1,435	1,655	3,090	
73601	4,059,986	83,482	160,999	51,478	23,432	319,391	30,006	484,049	514,055	603,138	(180,001)	423,137	
73602	7,160,735	147,240	283,959	90,793	-	521,992	52,923	382,180	435,103	1,063,775	(148,056)	915,719	
73604	108,391	2,229	4,298	1,374	1,082	8,983	801	43,514	44,315	16,102	(10,502)	5,600	
73607	348,459	7,165	13,818	4,419	100,406	125,808	2,575	35,695	38,270	51,766	23,030	74,796	
73608	593	12	24	7	395	438	4	-	4	88	123	211	
73609	292,868	6,022	11,614	3,713	6,725	28,074	2,165	12,828	14,993	43,507	5,891	49,398	
73613	55,741	1,146	2,210	707	14,656	18,719	412	8,941	9,353	8,281	7,684	15,965	
73702	20,939,502	430,560	830,357	265,498	5,540,677	7,067,092	154,758	1,446,798	1,601,556	3,110,703	1,279,909	4,390,612	
73703	5,300,095	108,981	210,175	67,202	12,690	399,048	39,172	380,417	419,589	787,365	(146,263)	641,102	
73707	1,027,229	21,122	40,735	13,025	-	74,882	7,592	32,128	39,720	152,602	(25,210)	127,392	
73708	982,514	20,203	38,962	12,457	-	71,622	7,262	347,294	354,556	145,959	(154,286)	(8,327)	
73710	148,982	3,063	5,908	1,889	20,297	31,157	1,101	11,306	12,407	22,132	5,124	27,256	
73801	7,481,740	153,840	296,689	94,863	199,546	744,938	55,296	342,905	398,201	1,111,462	(29,725)	1,081,737	
73802	-	-	-	-	-	-	-	2,505	2,505	-	(12,844)	(12,844)	
73803	16,591,762	341,161	657,947	210,372	1,315,576	2,525,056	122,625	1,094,548	1,217,173	2,464,817	154,041	2,618,858	
73805	244,276	5,023	9,687	3,098	57,524	75,332	1,805	16,377	18,182	36,289	25,423	61,712	
73806	266,958	5,489	10,586	3,385	58,012	77,472	1,973	19,141	21,114	39,658	5,295	44,953	
73807	274,969	5,654	10,904	3,486	41,563	61,607	2,032	7,387	9,419	40,848	4,715	45,563	
73809	66,236	1,362	2,627	840	20,918	25,747	490	37,887	38,377	9,840	(4,312)	5,528	
73810	110,726	2,277	4,391	1,404	46,418	54,490	818	40,624	41,442	16,449	3,468	19,917	
73811	144,394	2,969	5,726	1,831	7,238	17,764	1,067	21,115	22,182	21,451	(13,623)	7,828	
73812	538,921	11,081	21,371	6,833	30,548	69,833	3,983	45,503	49,486	80,060	(13,719)	66,341	
73815	6,909	142	274	87	1,687	2,190	51	16,844	16,895	1,026	(8,600)	(7,574)	
73819	165,666	3,406	6,570	2,100	21,953	34,029	1,224	15,919	17,143	24,611	6,323	30,934	
73820	109,505	2,252	4,342	1,388	17,403	25,385	809	17,416	18,225	16,268	(4,427)	11,841	
73901	6,799,410	139,810	269,631	86,212	209,706	705,359	50,253	63,967	114,220	1,010,098	139,175	1,149,273	
73902	969,549	19,936	38,447	12,293	31,962	102,638	7,166	504,843	512,009	144,033	(168,537)	(24,504)	
73903	18,492,938	380,253	733,338	234,477	1,284,207	2,632,275	136,676	244,128	380,804	2,747,249	492,991	3,240,240	
73906	1,613,132	33,169	63,969	20,454	160,500	278,092	11,922	5,915	17,837	239,642	20,065	259,707	
73907	650,055	13,366	25,778	8,242	37,735	85,121	4,804	48,506	53,310	96,570	(3,152)	93,418	
73911	4,216,312	86,696	167,198	53,460	271,442	578,796	31,162	25,354	56,516	626,361	104,084	730,445	
74002	37,280	767	1,478	473	511	3,229	276	63,897	64,173	5,538	(22,185)	(16,647)	
74003	84,615,630	1,739,874	3,355,436	1,072,866	537,035	6,705,211	625,372	3,174,133	3,799,505	12,570,217	(1,133,770)	11,436,447	
74005	86,316,550	1,774,848	3,422,886	1,094,432	423,360	6,715,526	637,943	1,328,288	1,966,231	12,822,900	(282,749)	12,540,151	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
74009	9,312	191	369	118	2,413	3,091	69	437	506	1,383	(1,068)	315	
74010	2,317,988	47,663	91,920	29,390	3,391	172,364	17,132	70,857	87,989	344,353	(86,543)	257,810	
74013	2,885,365	59,329	114,419	36,584	30,703	241,035	21,325	69,259	90,584	428,640	(30,859)	397,781	
74018	-	-	-	-	3,153	3,153	-	23,102	23,102	-	(2,719)	(2,719)	
74101	665,593	13,686	26,394	8,439	28,599	77,118	4,919	117,727	117,646	98,878	(21,660)	77,218	
74102	3,946,575	81,150	156,502	50,040	148,477	436,169	29,168	50,220	79,388	586,290	69,144	655,434	
74106	104,549	2,150	4,146	1,326	16,504	24,126	773	1,683	2,456	15,531	6,799	22,330	
74201	21,735	447	862	276	37,938	39,523	161	42,421	42,582	3,229	2,971	6,200	
74203	55,269,739	1,136,461	2,191,723	700,781	880,267	4,909,232	408,484	879,247	1,287,731	8,210,689	(212,017)	7,998,672	
74204	1,479,530	30,422	58,671	18,759	36,146	143,998	10,935	165,315	176,250	219,794	(93,737)	126,057	
74208	184,603	3,796	7,320	2,340	11,890	25,346	1,364	9,226	10,590	27,424	10,835	38,259	
74213	905,577	18,621	35,911	11,482	4,815	70,829	6,693	64,969	71,662	134,529	(56,818)	77,711	
74216	1,038,776	21,359	41,193	13,171	163,130	238,853	7,677	74,470	82,147	154,317	42,868	197,185	
74217	524,141	10,777	20,785	6,646	32,074	70,282	3,874	25,982	29,856	77,865	(4,855)	73,010	
74218	374,002	7,690	14,831	4,742	3,168	30,431	2,764	52,246	55,010	55,561	(15,166)	40,395	
74219	11,855	244	470	150	-	864	88	767	855	1,761	(419)	1,342	
74221	553,128	11,373	21,934	7,014	96,566	136,887	4,088	26,219	30,307	82,171	10,480	92,651	
74222	879,579	18,086	34,880	11,152	82,146	146,264	6,501	18,365	24,866	130,667	18,980	149,647	
74223	410,551	8,442	16,280	5,206	39,183	69,111	3,034	25,052	28,086	60,990	1,963	62,953	
74224	601,354	12,365	23,847	7,625	124,085	167,922	4,444	8,208	12,652	89,335	32,012	121,347	
74226	763,196	15,693	30,265	9,677	82,975	138,610	5,641	16,491	22,132	113,378	21,854	135,232	
74228	-	-	-	-	-	-	-	744	744	-	(5,039)	(5,039)	
74229	122,642	2,522	4,863	1,555	12,193	21,133	906	1,385,604	1,386,510	18,219	(446,087)	(427,868)	
74230	23,516,179	483,542	932,535	298,169	5,545,582	7,259,828	173,802	2,187,264	2,361,066	3,493,485	764,524	4,258,009	
74231	535,153	11,004	21,222	6,785	356,479	395,490	3,955	3,918	7,873	79,501	109,421	188,922	
74234	538,157	11,066	21,341	6,823	106,149	145,379	3,977	-	3,977	79,947	53,833	133,780	
74239	82,042	1,687	3,253	1,041	3,767	9,748	606	1,845	2,451	12,188	(447)	11,741	
74242	-	-	-	-	10,927	10,927	-	44,438	44,438	-	(3,016)	(3,016)	
74301	18,869,332	387,993	748,264	239,250	105,156	1,480,663	139,458	350,363	489,821	2,803,165	51,181	2,854,346	
74302	16,537,668	340,049	655,802	209,686	-	1,205,537	122,226	1,148,303	1,270,529	2,456,781	(519,846)	1,936,935	
74308	-	-	-	-	-	-	-	-	-	-	(6,253)	(6,253)	
74310	-	-	-	-	1,287	1,287	-	15,461	15,461	-	(8,558)	(8,558)	
74311	88,364	1,817	3,504	1,120	20,149	26,590	653	3,132	3,785	13,127	(2,222)	10,905	
74401	5,783,978	118,931	229,364	73,337	122,923	544,555	42,748	162,957	205,705	859,249	(84,483)	774,766	
74402	3,574,779	73,505	141,758	45,325	19,902	280,490	26,420	247,232	273,652	531,057	(110,060)	420,997	
74406	212,503	4,370	8,427	2,694	28,733	44,224	1,571	6,172	7,743	31,569	4,213	35,782	
74408	184,325	3,790	7,309	2,337	5,948	19,384	1,362	1,408	2,770	27,383	1,331	28,714	
74413	27,030	556	1,072	343	11,433	13,404	200	8,834	9,034	4,015	4,131	8,146	
74501	7,471,686	153,633	296,290	94,736	300,009	844,668	55,221	297,686	352,907	1,109,969	(27,784)	1,082,185	
74504	1,965,697	40,419	77,950	24,924	71,187	214,480	14,528	95,197	109,725	292,017	(13,437)	278,580	
74506	474	10	19	6	234	269	4	2,982	2,986	70	(2,452)	(2,382)	
74509	311,249	6,400	12,343	3,947	59,388	82,078	2,300	29,803	32,103	46,238	1,938	48,176	
74510	82,932	1,705	3,289	1,051	7,578	13,623	613	3,211	3,824	12,320	587	12,907	
74601	27,427,306	563,963	1,087,631	347,759	186,676	2,186,029	202,708	978,935	1,181,643	4,074,503	(135,036)	3,939,473	
74602	41,433,631	851,962	1,643,052	525,349	1,217,840	4,238,203	306,225	91,469	397,694	6,155,243	366,925	6,522,168	
74604	9,086,918	186,846	360,342	115,216	1,035,117	1,697,521	67,159	-	67,159	1,349,922	616,482	1,966,404	
74607	1,860,556	38,257	73,780	23,591	44,956	180,584	13,751	37,205	50,956	276,398	(5,811)	270,587	
74609	4,665,136	95,925	184,996	59,151	124,314	464,386	34,479	82,501	116,980	693,037	106,364	799,401	
74611	-	-	-	-	14,321	14,321	-	27,243	27,243	-	(1,322)	(1,322)	
74612	2,636	54	105	34	1,756	1,949	19	-	19	392	546	938	
74613	4,364,384	89,741	173,070	55,338	359,698	677,847	32,256	-	32,256	648,358	210,654	859,012	
74620	1,968	40	78	25	81	224	15	12,594	12,609	292	(5,452)	(5,160)	
75025	-	-	-	-	-	-	-	5,806	5,806	-	(34,195)	(34,195)	
80101	69,595	1,431	2,760	882	15,910	20,983	514	891	1,405	10,339	6,751	17,090	
80201	245,237	5,043	9,725	3,110	9,953	27,831	1,812	17,854	19,666	36,432	11,060	47,492	
80401	84,326	1,734	3,344	1,069	-	6,147	623	1,250	1,873	12,527	(486)	12,041	
80402	30,785	633	1,221	390	592	2,836	228	896	1,124	4,573	299	4,872	
80404	14,732	303	584	187	9,796	10,870	109	-	109	2,189	3,049	5,238	
80405	138,583	2,850	5,496	1,757	26,370	36,473	1,024	32,710	33,734	20,587	(9,526)	11,061	
80503	534	11	21	7	191	230	4	3,917	3,921	79	(7,991)	(7,912)	
80601	127,829	2,628	5,069	1,621	40,523	49,841	945	-	945	18,990	22,090	41,080	
80701	15,502	319	615	196	13,835	14,965	115	87,465	87,580	2,303	(27,944)	(25,641)	
80801	293,049	6,026	11,621	3,716	85,744	107,107	2,166	49,730	51,896	43,534	(15,793)	27,741	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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	
81001	279,747	5,752	11,093	3,547	12,960	33,352	2,068	72,219	74,287	41,558	(50,480)	(8,922)	
81102	184,388	3,791	7,312	2,338	11,703	25,144	1,363	151	1,514	27,392	4,786	32,178	
81301	122,774	2,524	4,869	1,556	25,812	34,761	907	11,031	11,938	18,239	19,222	37,461	
81402	16,140	332	640	204	9,423	10,599	119	289	408	2,398	2,790	5,188	
81403	106	2	4	1	365	372	1	2,335	2,336	16	(864)	(848)	
81501	96,064	1,975	3,809	1,218	14,763	21,765	710	36,101	36,811	14,271	(13,585)	686	
81601	108,719	2,235	4,311	1,378	48,706	56,630	804	8,603	9,407	16,151	19,132	35,283	
81701	-	-	-	-	-	-	-	-	-	-	(502)	(502)	
81802	1,209,264	24,865	47,953	15,333	153,396	241,547	8,937	60,842	69,779	179,644	71,670	251,314	
81805	10,369	213	411	132	6,907	7,663	77	-	77	1,540	2,147	3,687	
81901	26,022	535	1,032	330	17,227	19,124	192	99	291	3,866	5,345	9,211	
82001	277	6	11	3	413	433	2	2,003	2,005	41	(671)	(630)	
82101	78,517	1,614	3,114	996	15,752	21,476	580	71,859	72,439	11,664	(8,967)	2,697	
82106	-	-	-	-	-	-	-	202	202	-	(255)	(255)	
82107	9,225	190	366	117	9,295	9,968	68	9,940	10,008	1,371	(1,724)	(353)	
82108	-	-	-	-	2,327	2,327	-	3,489	3,489	-	(94)	(94)	
82109	2,703	56	107	34	1,734	1,931	20	274	294	402	470	872	
82201	232,367	4,778	9,215	2,946	5,221	22,160	1,717	2,550	4,267	34,520	8,761	43,281	
82301	1,178,810	24,239	46,746	14,946	270,216	356,147	8,712	-	8,712	175,120	119,419	294,539	
82401	50,054	1,029	1,985	634	13,729	17,377	370	912	1,282	7,436	3,884	11,320	
82402	223,179	4,589	8,850	2,830	58,794	75,063	1,649	-	1,649	33,155	35,779	68,934	
82501	2,738	56	109	35	-	200	20	20,612	20,632	407	(10,177)	(9,770)	
82502	-	-	-	-	-	-	-	1,491	1,491	-	(6,533)	(6,533)	
82601	473,132	9,729	18,762	5,999	236	34,726	3,497	36,012	39,509	70,287	(18,040)	52,247	
82701	44,277	910	1,756	561	15,748	18,975	327	4,252	4,579	6,578	947	7,525	
82801	41,289	849	1,637	523	-	3,009	305	4,300	4,605	6,134	(6,469)	(335)	
82901	151,660	3,118	6,014	1,923	21,438	32,493	1,121	13,890	15,011	22,530	8,654	31,184	
83001	5,688	117	226	72	1,954	2,369	42	12,238	12,280	845	(6,385)	(5,540)	
83101	2,409	50	96	30	1,605	1,781	18	-	18	358	499	857	
83202	204,383	4,203	8,105	2,591	95,902	110,801	1,511	597	2,108	30,362	31,159	61,521	
83205	290,606	5,975	11,524	3,685	32,614	53,798	2,148	-	2,148	43,171	16,810	59,981	
83206	425,906	8,758	16,889	5,401	-	31,048	3,148	100,366	103,514	63,271	(48,186)	15,085	
83402	16,083	331	638	204	10,493	11,666	119	7,144	7,263	2,389	(4,222)	(1,833)	
83501	108,895	2,239	4,318	1,380	6,582	14,519	805	11,847	12,652	16,177	4,022	20,199	
83601	153,121	3,148	6,072	1,942	15,964	27,126	1,132	6,084	7,216	22,747	2,795	25,542	
83701	34,811	716	1,380	442	9,282	11,820	257	17,578	17,835	5,171	(1,370)	3,801	
83802	154,860	3,184	6,141	1,964	75,344	86,633	1,145	-	1,145	23,005	29,622	52,627	
83805	166,216	3,418	6,591	2,107	18,661	30,777	1,228	9,046	10,274	24,692	(125)	24,567	
83806	21,787	448	864	276	874	2,462	161	3,383	3,544	3,237	(902)	2,335	
83901	7,319	150	290	93	527	1,060	54	19,991	20,045	1,087	(9,279)	(8,192)	
84002	449,120	9,235	17,810	5,695	37,673	70,413	3,319	178,209	181,528	66,720	(21,916)	44,804	
84003	986,769	20,290	39,130	12,511	34,880	106,811	7,293	132,471	139,764	146,591	(41,585)	105,006	
84101	258	5	10	4	172	191	2	-	2	38	53	91	
84203	105,813	2,176	4,196	1,342	-	7,714	782	94,449	95,231	15,719	(26,075)	(10,356)	
84207	171,473	3,526	6,800	2,174	14,304	26,804	1,267	3,264	4,531	25,473	118	25,591	
84208	11,597	238	460	147	1,643	2,488	86	16,591	16,677	1,723	(2,600)	(877)	
84209	420,224	8,641	16,664	5,329	26,698	57,332	3,106	6,625	9,731	62,427	30,404	92,831	
84210	186,903	3,843	7,412	2,369	44,409	58,033	1,381	14,778	16,159	27,766	(5,546)	22,220	
84211	10,065	207	399	128	7,600	8,334	74	11,608	11,682	1,495	364	1,859	
84212	25,712	529	1,020	326	1,938	3,813	190	1,268	1,458	3,820	(281)	3,539	
84213	120,286	2,473	4,770	1,525	33,756	42,524	889	4,566	5,455	17,869	20,139	38,008	
84301	245,410	5,046	9,732	3,112	-	17,890	1,814	25,164	26,978	36,457	(16,277)	20,180	
84401	129,105	2,655	5,120	1,637	270	9,682	954	34,758	35,712	19,179	(10,692)	8,487	
84506	-	-	-	-	10,061	10,061	-	15,915	15,915	-	(488)	(488)	
84601	2,410	50	96	30	5,557	5,733	18	6,729	6,747	358	275	633	
84603	129,930	2,672	5,152	1,648	-	9,472	960	10,081	11,041	19,302	2,261	21,563	
84604	71,571	1,472	2,838	907	475	5,692	529	1,695	2,224	10,632	(178)	10,454	
84605	32,504	668	1,289	413	20,400	22,770	240	-	240	4,829	6,498	11,327	
90203	9,730,915	200,088	385,880	123,381	137,996	847,345	71,919	391,433	463,352	1,445,592	(186,613)	1,258,979	
90208	153,578	3,158	6,090	1,947	4,008	15,203	1,135	15,512	16,647	22,815	(57)	22,758	
90403	16,761,409	344,650	664,674	212,522	1,225,863	2,447,709	123,879	31,641	155,520	2,490,019	435,273	2,925,292	
90407	620,814	12,765	24,618	7,872	-	45,255	4,588	25,605	30,193	92,226	(18,545)	73,681	
90704	5,874,708	120,796	232,962	74,488	54,005	482,251	43,418	271,640	315,058	872,727	(65,522)	807,205	

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, 2019

Participating Employer	Net Pension Liability as of June 30, 2019	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
90705	7,066,591	145,304	280,226	89,600	63,246	578,376	52,227	142,607	194,834	1,049,789	(7,650)	1,042,139
90707	1,495,833	30,757	59,317	18,966	19,510	128,550	11,055	41,053	52,108	222,216	(11,890)	210,326
90709	16,690,570	343,193	661,865	211,624	210,138	1,426,820	123,356	902,795	1,026,151	2,479,496	(335,845)	2,143,651
90710	1,283,035	26,382	50,879	16,268	891	94,420	9,483	29,376	38,859	190,603	(12,248)	178,355
90711	6,101,599	125,462	241,959	77,364	270,773	715,558	45,095	557,716	602,811	906,433	132,180	1,038,613
90803	7,127,613	146,559	282,646	90,373	166,830	686,408	52,678	50,987	103,665	1,058,854	33,272	1,092,126
90807	485,091	9,974	19,236	6,151	189,195	224,556	3,585	1,413	4,998	72,064	55,466	127,530
90809	115,624	2,377	4,585	1,466	16,388	24,816	855	8,420	9,275	17,177	2,928	20,105
90810	195,233	4,014	7,742	2,476	31,727	45,959	1,443	28,423	29,866	29,003	(8,698)	20,305
91007	12,997,565	267,257	515,419	164,799	121,530	1,069,005	96,062	596,320	692,382	1,930,875	(42,418)	1,888,457
91009	1,843,986	37,916	73,123	23,380	7,318	141,737	13,628	121,573	135,201	273,937	(38,256)	235,681
91203	577,699	11,879	22,909	7,325	79,104	121,217	4,270	-	4,270	85,821	22,150	107,971
91503	442,628	9,101	17,552	5,613	49,764	82,030	3,271	3,781	7,052	65,755	38,678	104,433
91604	43,680	898	1,732	554	379	3,563	323	122,968	123,291	6,489	(46,423)	(39,934)
91605	131,069	2,695	5,198	1,662	4,041	13,596	969	9,130	10,099	19,471	(4,722)	14,749
91803	-	-	-	-	-	-	-	1,449,775	1,449,775	-	(637,177)	(637,177)
91804	67,675	1,392	2,684	858	17,604	22,538	500	550	1,050	10,054	5,209	15,263
91807	689,222	14,172	27,331	8,739	2,034	52,276	5,094	102,398	107,492	102,389	(43,810)	58,579
92109	295,711	6,080	11,726	3,749	39,425	60,980	2,186	127,407	129,593	43,930	(31,608)	12,322
92114	1,044,400	21,475	41,416	13,242	48,631	124,764	7,719	61,150	68,869	155,153	50,115	205,268
92116	395,014	8,122	15,664	5,009	59,640	88,435	2,919	180,273	183,192	58,682	(8,039)	50,643
92117	1,556,516	32,005	61,724	19,735	314,377	427,841	11,504	-	11,504	231,231	189,591	420,822
92118	168,942	3,474	6,699	2,142	3,080	15,395	1,249	10,443	11,692	25,097	(156)	24,941
92202	567,006	11,659	22,485	7,189	3,666	44,999	4,191	85,688	89,879	84,232	(37,742)	46,490
92204	5,673,995	116,669	225,002	71,942	621,025	1,034,638	41,935	161,517	203,452	842,910	152,046	994,956
92302	9,438,292	194,071	374,276	119,671	344,022	1,032,040	69,756	96,583	166,339	1,402,121	104,921	1,507,042
92310	2,739,922	56,339	108,652	34,740	114,061	313,792	20,250	83,328	103,578	407,034	(16,297)	390,737
92313	1,312,594	26,990	52,051	16,643	9,265	104,949	9,701	48,896	58,597	194,995	(14,046)	180,949
92318	252,818	5,198	10,025	3,205	71,140	89,568	1,869	26,753	28,622	37,558	25,887	63,445
92319	4,250,563	87,400	168,556	53,894	114,228	424,078	31,415	114,517	145,932	631,450	(33,927)	597,523
92404	459,208	9,442	18,210	5,823	25,284	58,759	3,394	-	3,394	68,218	20,874	89,092
92502	1,292,137	26,569	51,240	16,384	52,347	146,540	9,550	12,122	21,672	191,956	22,130	214,086
92507	185,751	3,819	7,366	2,355	123,734	137,274	1,373	-	1,373	27,595	38,462	66,057
92606	16,802,065	345,486	666,286	213,039	478,922	1,703,733	124,180	252,301	376,481	2,496,059	119,824	2,615,883
92609	109,928	2,260	4,359	1,394	768	8,781	812	4,155	4,967	16,331	(1,490)	14,841
92805	1,196,308	24,599	47,440	15,168	6,784	93,991	8,842	130,828	139,670	177,720	(19,754)	157,966
93005	3,390,497	69,716	134,450	42,989	52,550	299,705	25,058	128,827	153,885	503,681	(19,518)	484,163
93706	658,586	13,542	26,116	8,351	1,937	49,946	4,867	100,987	105,854	97,837	(41,885)	55,952
93808	403,533	8,297	16,002	5,117	9,163	38,579	2,982	26,848	29,830	59,948	(24,345)	35,603
94215	1,005,827	20,682	39,886	12,753	56,622	129,943	7,434	97,883	105,317	149,422	(18,791)	130,631
94216	4,082,121	83,937	161,877	51,759	74,141	371,714	30,170	2,022	32,192	606,426	31,043	637,469
94218	1,703,962	35,037	67,571	21,605	232,578	356,791	12,594	2,404	14,998	253,135	79,776	332,911
94219	946,425	19,460	37,531	12,000	47,813	116,804	6,995	2,046	9,041	140,598	19,454	160,052
94220	1,417,577	29,148	56,214	17,974	193,409	296,745	10,477	-	10,477	210,591	115,341	325,932
94221	1,080,916	22,226	42,864	13,705	109,123	187,918	7,989	40,672	48,661	160,577	48,882	209,459
94224	149,619	3,076	5,933	1,897	319	11,225	1,106	5,912	7,018	22,227	(3,188)	19,039
94225	1,281,851	26,358	50,832	16,253	72,205	165,648	9,474	27,773	37,247	190,428	(2,404)	188,024
94226	1,306,341	26,861	51,803	16,564	187,443	282,671	9,655	96,763	106,418	194,066	77,701	271,767
94227	1,103,192	22,684	43,747	13,988	81,898	162,317	8,153	5,639	13,792	163,887	38,100	201,987
94228	321,561	6,612	12,751	4,077	52,525	75,965	2,377	1,193	3,570	47,770	15,848	63,618
94229	647,480	13,314	25,676	8,210	76,511	123,711	4,785	76,518	81,303	96,187	26,869	123,056
94231	503,511	10,353	19,967	6,384	42,831	79,535	3,721	20,539	24,260	74,800	3,294	78,094
94232	490,969	10,095	19,469	6,225	254,960	290,749	3,629	-	3,629	72,937	92,813	165,750
94504	57,392	1,180	2,276	728	2,062	6,246	424	48,500	48,924	8,526	(15,880)	(7,354)
94607	1,781,254	36,626	70,636	22,585	434,966	564,813	13,165	-	13,165	264,617	187,925	452,542
Totals¹	2,865,941,214	58,929,734	113,648,992	36,338,103	89,421,673	298,338,502	21,181,419	89,758,542	110,939,961	425,754,705	(202,460)	425,552,245

¹ Columns may not foot due to rounding.

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
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Note 1: Description of the Entity

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

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

PEBA issues 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 S.C. General Assembly at or after the general election in November 2012. State ORP participants direct the investment of their funds into an account administered by one of four third party service providers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the four third party service providers. For this reason, State ORP assets are not part of the retirement systems' trust funds for financial statement purposes.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

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

South Carolina Retirement Systems
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Membership

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

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

Benefits

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

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

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

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

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

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

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year through July 1, 2022. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028

Additionally, the Board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85 percent. 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 85 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 85 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 85 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 85 percent.

Required employee contribution rates¹ are as follows:

	<u>Fiscal Year 2020¹</u>	<u>Fiscal Year 2019¹</u>
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
State ORP		
Employee	9.00%	9.00%
PORS		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

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

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

	<u>Fiscal Year 2020¹</u>	<u>Fiscal Year 2019¹</u>
SCRS		
Employer Class Two	15.41%	14.41%
Employer Class Three	15.41%	14.41%
Employer Incidental Death Benefit	0.15%	0.15%
State ORP		
Employer Contribution ²	15.41%	14.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employer Class Two	17.84%	16.84%
Employer Class Three	17.84%	16.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

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

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

Note 2: Actuarial Assumptions and Methods

Actuarial valuations of the 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, 2019, 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, 2018. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2019, 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, 2019.

	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.

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Assumptions used in the determination of the June 30, 2019, 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, 2019, 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	\$ 50,073,060,256	\$ 27,238,916,138	\$ 22,834,144,118	54.4%
PORS	7,681,749,768	4,815,808,554	2,865,941,214	62.7%

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

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2019 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
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<u>Allocation / Exposure</u>	<u>Policy Target</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Global Equity	51.0%		
Global Public Equity ^{1,2}	35.0%	7.29%	2.55%
Private Equity ^{2,3}	9.0%	7.67%	0.69%
Equity Options Strategies ¹	7.0%	5.23%	0.37%
Real Assets	12.0%		
Real Estate (Private) ^{2,3}	8.0%	5.59%	0.45%
Real Estate (REITs) ²	1.0%	8.16%	0.08%
Infrastructure (Private) ^{2,3}	2.0%	5.03%	0.10%
Infrastructure (Public) ²	1.0%	6.12%	0.06%
Opportunistic	8.0%		
Global Tactical Asset Allocation ¹	7.0%	3.09%	0.22%
Other Opportunistic Strategies	1.0%	3.82%	0.04%
Credit	15.0%		
High Yield Bonds/ Bank Loans ^{1,2}	4.0%	3.14%	0.13%
Emerging Markets Debt	4.0%	3.31%	0.13%
Private Debt ^{2,3}	7.0%	5.49%	0.38%
Rate Sensitive	14.0%		
Core Fixed Income ¹	13.0%	1.62%	0.21%
Cash and Short Duration (Net)	1.0%	0.31%	0.00%
Total Expected Return ⁴	100.0%		5.41%
Inflation for Actuarial Purposes			2.25%
			<u>7.66%</u>

¹ Portable Alpha Strategies will be capped at 12% of total assets; Hedge funds (including all hedge funds used in portable alpha implementation) capped at 20% of total assets.

² The target weights to Private Equity, Private Debt, Private Infrastructure and Private Real Estate will be equal to their actual weights as of prior month end. Private Equity and Public Equity combine for 44 percent of entire portfolio. Private Debt and High Yield/Bank Loans combine for 11 percent of the entire portfolio. Private Infrastructure and Public Infrastructure combine for 3 percent of the entire portfolio. Private Real Estate and Real Estate (REITs) combine for 9 percent of entire portfolio.

³ RSIC staff and Consultant will notify the Commission if Private Markets assets exceed 25% of total assets.

⁴ The expected return for each of the Portable Alpha asset classes includes the expected return attributed to the Overlay Program. For benchmarking purposes there is a 10% weight assigned to Portable Alpha Hedge Funds in the Policy Benchmark.

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.

South Carolina Retirement Systems
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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	\$ 28,766,243,289	\$ 22,834,144,118	\$ 17,883,463,631
PORS	3,884,029,879	2,865,941,214	2,031,869,450

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, 2019, are presented below.

Description	SCRS	PORS
Service cost (annual cost of current service)	\$ 967,896,701	\$ 189,378,690
Interest on the total pension liability	3,463,073,694	528,698,618
Plan Administrative Costs	15,536,440	2,595,804
Plan Member Contributions	(880,664,404)	(144,746,631)
Expected return on plan assets	(1,890,598,483)	(330,669,495)
Recognition of current year amortization - Difference between expected and actual experience & assumption changes	384,414,505	94,972,361
Recognition of current year amortization - Difference between projected and actual investment earnings	544,981,162	86,673,748
Other	1,243,610	(1,148,390)
Total	\$ 2,605,883,225	\$ 425,754,705

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

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

The schedules on the next two pages reflect the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2019.

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South Carolina Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Initial Balance (Inflow)/Outflow	\$ (44,635,755)	\$ 46,713,913	\$ 54,584,031	\$ (172,340,132)	\$ (101,350,797)
Amortization period¹	4.164	4.116	4.073	4.080	4.026
Amortized² period ending June 30,					
2015	\$ 10,719,442				
2016	10,719,442	\$ (11,349,347)			
2017	10,719,442	(11,349,347)	\$ (13,401,432)		
2018	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	\$ 25,174,068
2020	-	(1,316,525)	(13,401,432)	42,240,228	25,174,068
2021	-	-	(978,303)	42,240,228	25,174,068
2022	-	-	-	3,379,220	25,174,068
2023	-	-	-	3,379,220	654,525
2024	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ 1,746,649,065	\$ -	\$ -
Amortization period¹	4.164	4.116	4.073	4.080	4.026
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	-	-	-	-	-
2024	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Initial Balance (Inflow)/Outflow	\$ 1,519,455,598	\$ 2,013,903,217	\$ (1,031,040,909)	\$ (168,618,964)	\$ 391,206,881
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2015	\$ (303,891,120)				
2016	(303,891,120)	\$ (402,780,643)			
2017	(303,891,120)	(402,780,643)	\$ 206,208,182		
2018	(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	\$ (78,241,376)
2020	-	(402,780,645)	206,208,182	33,723,793	(78,241,376)
2021	-	-	206,208,181	33,723,793	(78,241,376)
2022	-	-	-	33,723,792	(78,241,376)
2023	-	-	-	-	(78,241,377)
2024	-	-	-	-	-
Thereafter	-	-	-	-	-

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

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

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

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2019

Police Officers' Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Initial Balance (Inflow)/Outflow	\$ 6,770,951	\$ 11,581,930	\$ 5,043,820	\$ 102,882,239	\$ (27,765,634)
Amortization period¹	4.796	4.665	4.553	4.348	4.217
Amortized² period ending June 30,					
2015	\$ (1,411,791)				
2016	(1,411,791)	\$ (2,482,729)			
2017	(1,411,791)	(2,482,729)	\$ (1,107,801)		
2018	(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)	\$ 6,584,215
2020	-	(1,651,014)	(1,107,801)	(23,661,968)	6,584,215
2021	-	-	(612,616)	(23,661,968)	6,584,215
2022	-	-	-	(8,234,367)	6,584,215
2023	-	-	-	-	1,428,774
2024	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ 333,189,865	\$ -	\$ -
Amortization period¹	4.796	4.665	4.553	4.348	4.217
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	-	-	-	-	-
2024	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Initial Balance (Inflow)/Outflow	\$ 237,477,938	\$ 319,854,772	\$ (167,379,810)	\$ (22,931,962)	\$ 66,347,811
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2015	\$ (47,495,588)				
2016	(47,495,588)	\$ (63,970,954)			
2017	(47,495,588)	(63,970,954)	\$ 33,475,962		
2018	(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	\$ (13,269,562)
2020	-	(63,970,956)	33,475,962	4,586,392	(13,269,562)
2021	-	-	33,475,962	4,586,392	(13,269,562)
2022	-	-	-	4,586,394	(13,269,562)
2023	-	-	-	-	(13,269,563)
2024	-	-	-	-	-
Thereafter	-	-	-	-	-

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

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

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

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2019

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

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

Note 6: Employer and Nonemployer Contributions

Employers' proportionate shares were calculated on the basis of employer and nonemployer contributions remitted to the plan. In an effort to help offset a portion of the increased contribution requirements for employers, the General Assembly again provided nonemployer contributions to PEBA. Based on the criteria provided in the South Carolina 2018-2019 Appropriations Act, Section 117.139, PEBA issued credit invoices to certain SCRS and PORS employers for fiscal year 2019 who then applied the credit invoices towards contributions otherwise due to the Systems. The amount of credit invoices issued in fiscal year 2019 totaled \$88.7 million and \$12.5 million for SCRS and PORS respectively.

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

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

	<u>SCRS</u>	<u>PORS</u>
Employer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2019	\$ 1,450,307,706	\$ 237,821,703
Nonemployer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2019	88,705,515	12,470,282
Employer Contributions Not Representative of Future Contribution Effort	<u>(1,516,976)</u>	<u>(232,692)</u>
Employer and Nonemployer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2019 Measurement Date	<u>\$ 1,537,496,245</u>	<u>\$ 250,059,293</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, 2019, and the accounting valuation report as of June 30, 2019. 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 and nonemployer 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, 2019, as administered by the South Carolina Public Employee Benefit Authority, and have issued our report thereon dated March 3, 2020.

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 and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer, but not for the purpose of expressing an opinion on the effectiveness of 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 and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement, we performed tests of 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 and nonemployer 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 3, 2020