

South Carolina Public Employee
Benefit Authority
South Carolina Retirement Systems
GASB Statements No. 67 and 68 Accounting and
Financial Reporting for Pensions
as of June 30, 2019





January 21, 2020

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

Subject: GASB Reporting and Disclosure Information for Measurement Period Ending June 30, 2019

Dear Members of the Board:

This report contains information for each of the five retirement systems (i.e. South Carolina Retirement System, Police Officers Retirement System, Judges and Solicitors Retirement System, General Assembly Retirement System, and South Carolina National Guard Supplemental Retirement Plan) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans." Additionally, this report provides employers participating in the South Carolina Retirement Systems with information that is required in connection with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2019 and June 30, 2020. The information provided herein was prepared for the purpose of assisting the South Carolina Public Employee Benefit Authority (PEBA) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 67 and 68.

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2018. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2019, using generally accepted actuarial principles. There was no legislation enacted during the 2019 legislative session that had a material change in benefit provisions for any of the systems. Additionally, there were no assumption changes during FY 2019. During the 2019 legislative session, the General Assembly approved a 35.80% increase in salary effective July 1, 2019 to the active members earning benefits in the Judges and Solicitors Retirement System (JSRS). Due to the cost of living adjustment feature in JSRS, there is also a corresponding 35.80% increase in the monthly retirement allowance to retirees in JSRS beginning July 1, 2019. As a result of the significant effect of the change in salary and pension benefits on the Total Pension Liability, the roll-forward process for developing the Total Pension Liability for JSRS at June 30, 2019 reflects this approved

salary increase. There were no special adjustments necessary in the development of the Total Pension Liability as of June 30, 2019 for the other Systems maintained by PEBA.

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

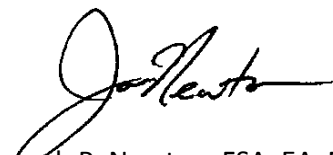
During the measurement period ending June 30, 2019, the State made a nonemployer contribution directly to SCRS and PORS. The appropriated funds have been determined not to qualify as a Special Funding Situation under GASB 68 for financial reporting purposes.

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

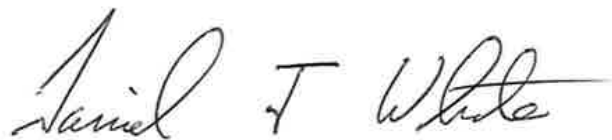
This report complements the actuarial valuation report as of July 1, 2018, provided for plan funding purposes, which was also provided to the Board and should be considered together as a complete report for the measurement date of June 30, 2019. Please see the actuarial valuation report as of July 1, 2018 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Respectfully submitted,
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SECTION 1



DISCUSSION

Discussion

Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement Nos. 67 and 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from PEBA's 2019 Comprehensive Annual Financial Report.

Measurement of the Net Pension Liability

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2018. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2019, using generally accepted actuarial principles. Except for JSRS, we did not make any adjustments to the roll-forward liability as there was no legislation enacted during the 2019 legislative session that had a material change in benefit provisions or any change in assumptions since the actuarial valuation date. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement Nos. 67 and 68.

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

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

Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer plans maintained by PEBA, are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' contributions for fiscal year 2019 (including contributions the employers made to the system on behalf of working retirees, members participating in TERI, and members in the State ORP) and allocated nonemployer credit for that year. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

For the measurement period ending June 30, 2019, the State made a nonemployer contribution directly to SCRS and PORS. The appropriated funds have been determined not to qualify as a Special Funding Situation under GASB 68 for financial reporting purposes. The participating employers will receive a proportionate share of the Net Pension Liability and Pension Expense determined in accordance with paragraph 48 of GASB Statement No. 68. In accordance to paragraph 58 of GASB Statement No. 68, the participating employers will recognize revenue equal to their credited share of the State's appropriation.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2018:

Membership Status	SCRS (1)	PORS (2)	JSRS ² (3)	GARS (4)	SCNG (5)
Inactive plan members currently receiving benefits: ¹	142,278	18,491	213	343	4,821
Inactive plan members entitled to but not yet receiving benefits:	182,933	17,277	4	54	1,895
Active Plan Members:	196,184	27,093	139	83	11,853
Total Plan Members:	521,395	62,861	356	480	18,569

¹ Includes retirees, beneficiaries, disabled members, and members receiving an annuity while contributing as a return to work retiree.

² JSRS count may differ from the valuation count due to unfilled positions.

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the measurement period ending June 30, 2019, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2019 fiscal year.

Development of Average Expected Remaining Service Life	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Total expected remaining service lives of all employees (years):	2,099,395	265,068	1,418	514	207,434
Total plan members:	521,395	62,861	356	480	18,569
Average expected remaining service life (years):	4.026	4.217	3.983	1.071	11.171

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

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net Pension Liability as of June 30, 2019

System (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
South Carolina Retirement System (SCRS)	\$ 50,073,060,256	\$ 27,238,916,138	\$ 22,834,144,118	54.4%	\$ 9,183,080,651	248.7%
Police Officers Retirement System (PORS)	7,681,749,768	4,815,808,554	2,865,941,214	62.7%	1,306,961,283	219.3%
Retirement System for Judges and Solicitors (JSRS)	396,705,550	165,843,170	230,862,380	41.8%	22,346,577	1,033.1%
Retirement System for the General Assembly (GARS)	72,000,067	34,711,507	37,288,560	48.2%	1,865,507	1,998.8%
National Guard Supplemental Retirement Plan (SCNG)	67,106,458	30,683,243	36,423,215	45.7%	Not Applicable ²	Not Applicable ²

Note:

¹ The projected payroll for fiscal year 2019 is based on the actuarial valuation as of July 1, 2018.

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

Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability for the Measurement Period Ending June 30, 2019

Change in the Net Pension Liability (1)	SCRS (2)	PORS (3)	JSRS (4)	GARS (5)	SCNG (6)
Total pension liability					
Service Cost	\$ 967,896,701	\$ 189,378,690	\$ 6,645,872	\$ 439,513	\$ 786,058
Interest	3,463,073,694	528,698,618	21,736,927	5,149,218	4,764,488
Benefit Changes	0	0	0	0	0
Difference between actual and expected experience	(101,350,797)	(27,765,634)	80,800,891	(1,134,798)	(1,501,249)
Assumption Changes	0	0	0	0	0
Benefit Payments	(3,078,289,409)	(412,534,579)	(17,949,767)	(6,515,620)	(4,533,768)
Net Change in Total Pension Liability	1,251,330,189	277,777,095	91,233,923	(2,061,687)	(484,471)
Total Pension Liability - Beginning	48,821,730,067	7,403,972,673	305,471,627	74,061,754	67,590,929
Total Pension Liability - Ending (a)	<u>\$ 50,073,060,256</u>	<u>\$ 7,681,749,768</u>	<u>\$ 396,705,550</u>	<u>\$ 72,000,067</u>	<u>\$ 67,106,458</u>
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,450,307,706	\$ 237,821,703	\$ 11,729,672	\$ 5,803,993	\$ 5,289,720
Contributions - Nonemployer	88,705,515	12,470,282	0	0	0
Contributions - Member	880,664,404	144,746,631	2,840,336	162,041	0
Refunds of contributions to members	(118,067,175)	(21,607,715)	0	(17,463)	0
Retirement benefits	(2,938,416,431)	(387,227,797)	(17,946,767)	(6,479,773)	(4,533,768)
Death benefits	(21,805,803)	(3,699,067)	(3,000)	(18,384)	0
Net Investment Income	1,499,391,602	264,321,684	9,184,045	1,886,845	1,616,181
Administrative Expense	(15,536,440)	(2,595,804)	(92,404)	(20,002)	(15,692)
Net transfers to affiliated systems	(1,243,610)	1,148,390	95,220	0	0
Other	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	823,999,768	245,378,307	5,807,102	1,317,257	2,356,441
Plan Fiduciary Net Position - Beginning	26,414,916,370	4,570,430,247	160,036,068	33,394,250	28,326,802
Plan Fiduciary Net Position - Ending (b)	<u>\$ 27,238,916,138</u>	<u>\$ 4,815,808,554</u>	<u>\$ 165,843,170</u>	<u>\$ 34,711,507</u>	<u>\$ 30,683,243</u>
Net Pension Liability - Ending (a) - (b)	22,834,144,118	2,865,941,214	230,862,380	37,288,560	36,423,215
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	54.4%	62.7%	41.8%	48.2%	45.7%
Covered Payroll	\$ 9,183,080,651	\$ 1,306,961,283	\$ 22,346,577	\$ 1,865,507	N/A
Net Pension Liability as a Percentage of Covered Payroll	248.7%	219.3%	1,033.1%	1,998.8%	N/A

Exhibit 3

Schedule of the Employers' and Nonemployer's Contributions for the Measurement Period Ending June 30, 2019

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

System	Actuarially Determined Contribution as a Percent of Covered Payroll ¹	Actual Contributions as a percentage of Covered Payroll	Contribution Deficiency (Excess)	Total Contributions for the 2019 Fiscal Year ²	Covered Payroll ³
(1)	(2)	(3)	(4)	(5)	(6)
South Carolina Retirement System (SCRS)	14.56%	14.56%	\$ 0	\$ 1,539,013,221	\$ 9,183,080,651
Police Officers Retirement System (PORS)	17.24%	17.24%	0	250,291,985	1,306,961,283
Retirement System for Judges and Solicitors (JSRS)	52.49%	52.49%	0	11,729,672	22,346,577

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

System	Actuarially Determined Contribution ⁴	Total Employer Contributions for the 2019 Fiscal Year	Contribution Deficiency (Excess)	Covered Payroll ⁵
(1)	(2)	(3)	(4)	(5)
Retirement System for the General Assembly (GARS)	\$ 5,803,993	\$ 5,803,993	\$ 0	\$ 1,865,507
National Guard Supplemental Retirement Plan (SCNG)	5,289,727	5,289,720	7	N/A

¹ The actuarially determined contribution rate for SCRS and PORS is determined in accordance with South Carolina State Code. The contribution rate for JSRS is based on the funding policy maintained by the South Carolina Public Employee Benefit Authority.

² Includes employer contributions on employee payroll and contributions remitted to SCRS on the payroll of employees participating in the State ORP. Total contributions for SCRS and PORS includes nonemployer contributions.

³ Projected covered employee payroll is based on the actuarial valuation associated with the measurement date.

⁴ The actuarially determined contributions are based on the funding policy maintained by the South Carolina Public Employee Benefit Authority.

⁵ GARS was closed to new members beginning with the 2012 general election. Employer contributions to the SCNG are not a function of pay.

Notes to Schedule of Employers' and Nonemployer's Contributions

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

Item	SCRS	PORS	JSRS	GARS	SCNG
(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date:	July 1, 2017	July 1, 2017	July 1, 2017	July 1, 2017	July 1, 2017
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	5-year Smoothed	5-year Smoothed	5-year Smoothed	5-year Smoothed	5-year Smoothed
Amortization Method:	Level % of Pay	Level % of Pay	Level % of Pay	Level Dollar	Level Dollar
Amortization Period as of the actuarial valuation date:	30-year maximum, closed period	30-year maximum, closed period	30-years variable, but not to exceed 30 years	10-year closed period	19-year closed period
Investment Return:	7.25%	7.25%	7.25%	7.25%	7.25%
Inflation:	2.25%	2.25%	2.25%	2.25%	2.25%
Salary Increases:	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 15 years of service.	2.75%	None.	None.
Mortality:	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and female rates are multiplied by 111%	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 92% and female rates are multiplied by 98%.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 100% and female rates are multiplied by 111%.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and female rates are multiplied by 111%.
Comment on the development of the actuarially determined and actual contribution rate:	Contribution rate for fiscal year 2019 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2019 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2019 is determined by the 2017 actuarial valuation.	Contribution rate for fiscal year 2019 is determined by the 2017 actuarial valuation.	Contribution rate for fiscal year 2019 is determined by the 2017 actuarial valuation.

Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate for the Measurement Period Ending June 30, 2019

System (1)	1.00% Decrease (6.25%) (2)	Current Discount Rate (7.25%) (3)	1.00% Increase (8.25%) (4)
South Carolina Retirement System (SCRS)	\$ 28,766,243,289	\$ 22,834,144,118	\$ 17,883,463,631
Police Officers Retirement System (PORS)	3,884,029,879	2,865,941,214	2,031,869,450
Retirement System for Judges and Solicitors (JSRS)	273,207,845	230,862,380	194,256,199
Retirement System for the General Assembly (GARS)	43,561,372	37,288,560	31,877,805
National Guard Supplemental Retirement Plan (SCNG)	44,850,255	36,423,215	29,512,578

Exhibit 5

Components of Aggregate Pension Expense For the Measurement Period Ending June 30, 2019

	<u>SCRS</u>	<u>PORS</u>	<u>JSRS</u>	<u>GARS</u>	<u>SCNG</u>
	(1)	(2)	(3)	(4)	(5)
1. Total service cost:	\$ 967,896,701	\$ 189,378,690	\$ 6,645,872	\$ 439,513	\$ 786,058
2. Interest on total pension liability:	3,463,073,694	528,698,618	21,736,927	5,149,218	4,764,488
3. Current-period benefit changes:	-	-	-	-	-
4. Member contributions:	(880,664,404)	(144,746,631)	(2,840,336)	(162,041)	-
5. Projected earnings on plan investments	(1,890,598,483)	(330,669,495)	(11,480,201)	(2,400,436)	(2,080,528)
6. Administrative expense:	15,536,440	2,595,804	92,404	20,002	15,692
7. Other:	1,243,610	(1,148,390)	(95,220)	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	384,414,505	94,972,361	21,386,476	(1,037,058)	43,046
9. Recognition of deferred outflows/ (inflows) due to assets: ²	544,981,162	86,673,748	3,164,684	777,308	590,024
10. Total Aggregate Pension Expense:	\$ 2,605,883,225	\$ 425,754,705	\$ 38,610,606	\$ 2,786,506	\$ 4,118,780

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.

Exhibit 6

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2019 for SCRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 391,206,881	\$ 0	\$ 1,500,659,287	\$ 753,519,716
2. Differences between expected and actual experience	0	101,350,797	40,447,039	233,208,688	(192,761,649)
3. Assumption Changes	0	0	888,977,047	0	888,977,047
4. Total	\$ 391,206,881	\$ 101,350,797	\$ 2,430,083,373	\$ 986,728,404	\$ 1,443,354,969

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 78,241,376	\$ 0	\$ 784,913,137	\$ 239,931,975
2. Differences between expected and actual experience	0	25,174,068	24,750,779	69,172,283	(44,421,504)
3. Assumption Changes	0	0	428,836,009	0	428,836,009
4. Total	\$ 78,241,376	\$ 25,174,068	\$ 1,238,499,925	\$ 309,104,258	\$ 929,395,667

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 312,965,505	\$ 0	\$ 715,746,150	\$ 513,587,741
2. Differences between expected and actual experience	0	76,176,729	15,696,260	164,036,405	(148,340,145)
3. Assumption Changes	0	0	460,141,038	0	460,141,038
4. Total	\$ 312,965,505	\$ 76,176,729	\$ 1,191,583,448	\$ 677,624,146	\$ 513,959,302

Exhibit 7

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2019 for PORS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 66,347,811	\$ 0	\$ 241,785,307	\$ 118,773,456
2. Differences between expected and actual experience	0	27,765,634	87,306,019	27,765,634	59,540,385
3. Assumption Changes	0	0	186,829,283	0	186,829,283
4. Total	\$ 66,347,811	\$ 27,765,634	\$ 515,920,609	\$ 146,539,090	\$ 369,381,519

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 13,269,562	\$ 0	\$ 124,736,102	\$ 38,062,354
2. Differences between expected and actual experience	0	6,584,215	28,376,285	6,584,215	21,792,070
3. Assumption Changes	0	0	73,180,291	0	73,180,291
4. Total	\$ 13,269,562	\$ 6,584,215	\$ 226,292,678	\$ 44,646,569	\$ 181,646,109

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 53,078,249	\$ 0	\$ 117,049,205	\$ 80,711,102
2. Differences between expected and actual experience	0	21,181,419	58,929,734	21,181,419	37,748,315
3. Assumption Changes	0	0	113,648,992	0	113,648,992
4. Total	\$ 53,078,249	\$ 21,181,419	\$ 289,627,931	\$ 101,892,521	\$ 187,735,410

Exhibit 8

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2019 for JSRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 2,296,156	\$ 0	\$ 8,707,867	\$ 4,283,540	\$ 4,424,327
2. Differences between expected and actual experience	80,800,891	0	80,800,891	4,471,838	76,329,053
3. Assumption Changes	0	0	7,716,297	0	7,716,297
4. Total	\$ 83,097,047	\$ 0	\$ 97,225,055	\$ 8,755,378	\$ 88,469,677

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 459,231	\$ 0	\$ 4,537,161	\$ 1,372,477	\$ 3,164,684
2. Differences between expected and actual experience	20,281,348	0	20,281,348	1,931,588	18,349,760
3. Assumption Changes	0	0	3,036,716	0	3,036,716
4. Total	\$ 20,740,579	\$ 0	\$ 27,855,225	\$ 3,304,065	\$ 24,551,160

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,836,925	\$ 0	\$ 4,170,706	\$ 2,911,063	\$ 1,259,643
2. Differences between expected and actual experience	60,519,543	0	60,519,543	2,540,250	57,979,293
3. Assumption Changes	0	0	4,679,581	0	4,679,581
4. Total	\$ 62,356,468	\$ 0	\$ 69,369,830	\$ 5,451,313	\$ 63,918,517

Exhibit 9

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2019 for GARS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 513,591	\$ 0	\$ 1,959,042	\$ 756,930
2. Differences between expected and actual experience	0	1,134,798	22,511	1,134,798	(1,112,287)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 513,591	\$ 1,134,798	\$ 1,981,553	\$ 1,891,728	\$ 89,825

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 102,718	\$ 0	\$ 1,022,994	\$ 245,686
2. Differences between expected and actual experience	0	1,059,569	22,511	1,059,569	(1,037,058)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 102,718	\$ 1,059,569	\$ 1,045,505	\$ 1,305,255	\$ (259,750)

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 410,873	\$ 0	\$ 936,048	\$ 511,244
2. Differences between expected and actual experience	0	75,229	0	75,229	(75,229)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 410,873	\$ 75,229	\$ 936,048	\$ 586,473	\$ 349,575

Exhibit 10

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2019 for SCNG

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 464,347	\$ 0	\$ 1,491,078	\$ 465,859	\$ 1,025,219
2. Differences between expected and actual experience	0	1,501,249	385,746	3,747,468	(3,361,722)
3. Assumption Changes	0	0	3,396,610	0	3,396,610
4. Total	\$ 464,347	\$ 1,501,249	\$ 5,273,434	\$ 4,213,327	\$ 1,060,107

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 92,869	\$ 0	\$ 745,304	\$ 155,280	\$ 590,024
2. Differences between expected and actual experience	0	134,388	56,453	395,564	(339,111)
3. Assumption Changes	0	0	382,157	0	382,157
4. Total	\$ 92,869	\$ 134,388	\$ 1,183,914	\$ 550,844	\$ 633,070

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 371,478	\$ 0	\$ 745,774	\$ 310,579	\$ 435,195
2. Differences between expected and actual experience	0	1,366,861	329,293	3,351,904	(3,022,611)
3. Assumption Changes	0	0	3,014,453	0	3,014,453
4. Total	\$ 371,478	\$ 1,366,861	\$ 4,089,520	\$ 3,662,483	\$ 427,037

Exhibit 11

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

<u>Period</u>	<u>SCRS</u> (1)	<u>PORS</u> (2)	<u>JSRS</u> (3)	<u>GARS</u> (4)	<u>SCNG</u> (5)
Fiscal Year + 1	\$ 617,229,716	\$ 132,195,023	\$ 23,151,696	\$ 306,978	\$ 354,931
Fiscal Year + 2	(196,821,562)	33,366,278	20,057,622	(142,970)	(19,366)
Fiscal Year + 3	15,964,296	10,333,320	20,249,967	82,848	135,897
Fiscal Year + 4	77,586,852	11,840,789	459,232	102,719	135,917
Fiscal Year + 5	0	0	0	0	48,246
Thereafter	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(228,588)</u>
Total	\$ 513,959,302	\$ 187,735,410	\$ 63,918,517	\$ 349,575	\$ 427,037

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

APPENDIX A

COLLECTIVE PENSION AMOUNTS - SCRS

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credits	Net Pension Liability as of June 30, 2019						Pension Expense and Revenue Offset for Nonemployer Contribution						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30										
			Proportionate Share	Discount Rate		Plus 1.00%		Proportionate Share of Aggregate Plan Pension Expense	Employer Pension Expense	Revenue Credit	Liability Expense	Assumption Changes	Investment Experience	Deferred Outflow of Resources	Liability Expense	Assumption Changes	Investment Experience	Deferred Inflow of Resources	Future Measurement Periods Ending June 30																		
				7.25%		6.25%													Plus 1.00%		Plus 1.00%		Plus 1.00%		Plus 1.00%		Plus 1.00%		2022	2023	2024	Thereafter					
				(A)	(B)	(C)	(D)												(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
				(1)	(2)	(3)	(4)												(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Aggregate - SCRS	1,448,790.70	88,705.51	0.00000000%	22,834,144.118	28,766,243.289	17,883,463.631	2,605,883.225	N/A	N/A	N/A	15,696.260	460,341.038	715,746.150	N/A	1,191,583.448	164,036.045	N/A	513,158,741	N/A	677,624,310	617,228,716	(196,821,562)	15,964,296	77,586,852													
Employer	28,588	1,560	0.001960%	447,446	563,689	350,435	59,004	40,633	91,697	1,560	8,003	9,017	14,025	58,443	81,793	3,214	10,064	29,964	43,242	41,300	4,259	(8,272)	11,467														
10001	12,752	752	0.01286%	2,576,968	3,246,441	2,102,255	291,000	533,089	7,542	1,771	51,930	80,776	75,483	646,583	599,060	18,512	17,961	57,820	17,162	269,188	13,127	108,835	1,244														
10110	65,790	102	0.00296%	1,422,344.55	1,862,998.17	1,140,359.69	1,663,117.31	562,431.77	245,141.73	15,571	11,999	7,717	12,885	190,439	187,485	1,382	47,676	69,099	1,382	49,835	48,019	1,382	49,835	48,019													
10200	889,859	57,699	0.06610%	14,072,662	17,726,601	11,021,562	1,606,003	461,414	2,047,417	57,699	9,674	283,584	441,114	525,714	1,260,860	101,095	316,524	1,018,742	960,793	2,304,914	638,352	(691,765)	(40,399)	152,497													
10300	2,824,278	22,246	0.19585%	45,293,332	57,060,120	35,471,265	5,186,976	1,625,130	4,543,840	225,467	31,135	912,726	1,419,739	1,363,060	325,379	12,385	302,418	39,927	125,008	155,098	320,033	502,145	(14,773)	17,916													
10600	349,384	24,845	0.02340%	5,557,963	7,001,745	4,342,746	740,255	184,531	549,922	24,845	3,020	274,214	322,518	302,418	39,927	12,385	302,418	39,927	125,008	155,098	320,033	502,145	(14,773)	17,916													
10700	144,125	12,895	0.01671%	3,817,136	4,808,793	2,989,541	435,620	124,957	200,663	12,895	2,624	76,921	119,650	185,709	384,904	27,422	48,555	1,191,758	1,305,035	(170,460)	(365,754)	(186,338)	6,730														
10900	236,449	10,295	0.00954%	2,179,365	2,745,544	1,706,556	248,714	13,575	262,289	10,295	1,498	43,917	68,313	62,647	136,375	15,656	49,018	104,358	169,032	65,192	(32,907)	(13,450)	2,508														
12200	70,088	5,045	0.00998%	1,142,123	1,437,721	893,806	130,244	100,479	5,045	784	22,998	35,773	57,739	55,555	81,598	27,567	52,736	90,631	125,008	65,192	(32,907)	(13,450)	2,508														
13300	330,363	22,660	0.02961%	4,106,289	5,242,931	3,166,996	470,899	170,494	670,829	22,660	3,604	105,053	164,942	165,655	439,254	18,188	117,825	338,570	544,159	157,309	18,188	(13,808)	14,733														
13600	220,588	17,042	0.01546%	5,259,164	6,446,008	2,764,005	402,756	153,780	248,976	17,042	2,426	71,118	110,623	28,863	21,030	25,353	75,679	215,735	320,466	18,188	(124,733)	(13,811)	3,765														
13700	92,133	6,852	0.00938%	1,404,414	1,816,620	1,128,117	164,383	64,799	227,182	6,852	990	29,026	45,150	214,581	289,747	10,348	32,398	111,064	53,810	110,187	68,590	51,637	6,122														
20102	15,495	1,013	0.00652%	2,959,239	3,750,029	2,006,409	295,277	84,988	380,265	1,013	1,779	52,539	84,988	206,538	317,559	16,587	48,586	178,046	165,973	48,221	68,895	10,553	7,965														
20103	1,344,611	4,855	0.09146%	20,884,685	26,310,333	16,356,668	2,383,447	744,055	3,127,462	4,855	1,956	420,857	654,640	1,220,309	2,310,162	150,032	469,740	1,043,599	203,494	363,313	6,122	9,122															
20105			0.000000%					(4,589,780)	(4,589,780)								538,036	538,036	(538,036)																		
20108	21,615	1,243	0.00558%	35,811	44,247	27,667	40,606	4,326	7,316	243	245	7,170	11,153	23,415	41,983	2,556	8,003	17,548	(27,843)	39,202	7,069	1,410															
20200	231,673	14,247	0.01995%	3,652,294	4,601,126	2,860,439	416,808	93,608	510,416	14,247	2,511	17,210	27,323	186,639	377,232	26,217	82,148	108,385	180,216	39,202	36,216	13,024															
20300	1,281,349	18,654	0.01478%	18,831,729	24,827,177	13,000,971	437,285	(89,621)	347,664	18,654	2,634	77,215	120,107	11,802	21,758	27,526	86,184	185,182	298,892	37,461	(83,835)	(52,338)	8,678														
20400	232,441	90,532	0.11134%	25,425,989	32,020,078	19,913,205	1,951,120	1,193,119	4,594,722	90,532	11,777	512,350	796,730	2,380,527	3,775,063	17,251	57,819	25,750	88,524	174,716	1,898,524	59,235	11,520														
20500	20,950	1,632	0.04274%	614,200	800,767	510,874	64,200	19,585	1,632	882	15,474	19,585	20,863	26,070	40,861	4,667	21,813	46,751	60,775	46,751	(75,292)	15,307															
20600	2,031,300	42,564	0.13482%	30,801,379	38,801,292	24,123,119	3,515,122	855,726	4,370,848	42,564	21,173	620,692	965,483	1,393,500	3,000,848	221,272	692,788	91,637	1,005,697	1,382,907	91,300	406,193	114,750														
21000	172,913	12,933	0.01787%	2,709,748	3,411,716	2,122,246	309,242	137,084	460,246	12,933	1,863	54,605	89,938	190,340	331,746	19,266	60,948	151,716	212,130	179,460	(41,320)	(46,429)	7,904														
21400	7,040,571	15,261	0.00128%	110,774,929	142,881,881	86,797,773	12,461,861	990,942	1,246,823	15,261	3,051	347,228	514,014	3,544,014	2,949,724	795,787	2,451,660	980,604	4,412,261	592,702	592,702	39,811															
21600	34,708	2,559	0.00240%	55,457	69,129	43,436	67,333	15,800	27,325	2,559	381	11,183	17,395	1,307	30,266	3,987	12,482	31,150	47,619	16,356	(19,189)	(1,660)	1,814														
22100	262,006	18,688	0.01815%	4,182,095	5,266,565	3,276,373	433,270	82,038	395,234	18,688	2,875	84,275	131,090	218,240	304,013	10,840	94,604	112,939	236,700	6,732	(77,036)	(17,890)	1,764														
22200	122,023	788	0.00082%	187,506	240,219	146,683	2,307	2,106	788	237	1,017	1,977	3,167	1,567	1,638	5,655	1,217	2,985	5,655	1,217	2,985	5,655	1,217	2,985													
30100	17,779.75	4,935.021	4.31066%	984,280.936	1,239,987.998	770,878.565	112,328.321	11,556.286	123,884.607	4,935.021	676.607	19,834.700	30,852.705	21,843.313	72,946.325	7,070.886	22,135.500	91,468	209,984.84	384,962.520	(906,692)	2,335.675	3,371.938														
30200	6,229.744	437.138	0.08762%	88,511.328	115,505.715	69,321.149	10,101.109	994.969	11,505.715	437.138	60,843	178,631	274,726	211,301	670,801	63,850	1,990,805	62,485	2,899,340	14,597.909	181,637	121,592	300,323														
30300	4,022,088	92,830	0.11134%	66,279,959	83,939,659	519,064.725	75,635.352	939,406.891	826,788.218	92,830	455,581	1,355,521	2,052,889	28,205,273	62,796,603	4,761,131	14,966,897	41,325	19,705,450	30,628,483	30,628,483	(1,450,000)	2,872,554														
30400	18,980,894	381,377.515	0.00481%	184,464.171	240,989.251	158,484.279	22,479.261	1,648,609.181	2,409,289.420	381,377.515	6,294.773	17,919.500	27,310.921	1,580.833	4,460.284	3,760.285	15,843	47,862	63,995	1,011,319	4,368,640	(3,206,861)	(124,805)	17,529													
30500	320,106.06	16,576.08	0.18804%	5,002,968	6,294,310	3,914,775	576,731	105,743	673,984	16,576.08	10,076.182	16,073.427	20,647.698	46,714,038	3,592,076	11,246,564	14,838,640	23,537.379	34,088.81	4,414,214	(885,822)	19,402															
30600	4,324,502	164,204	0.23063%	53,446,221	67,313,054	41,858,253	6,099,401	3,505,495	2,593,906	164,204	36,749	1,077,019	1,675,295	2,698,030	5,497,083	393,948	1,202,117	4,346,387	5,932,652	538,675	(254,234)	(885,822)	19,402														
30700	10,370	3,743	0.00036%	17,610,621	22,579,613	13,751,921	1,910,196	475,989.627	715,920.940	3,743	1,910	6,342	9,594	29,895	52,552	2,859	12,959	26,988	40,634	16,968	18,963	(4,014)	2,410														
30800	2,217,861	147,114	0.15820%	31,523,445	44,248,191	27,508,316	4,008,366	1,448,786	4,532,352	147,114	24,134	707,788	1,100,268	319,955	2,152,847	252,321	790,000	9,644	10,519,965	15,266,016	(214,021)	43,146	119,691														
30900	505,277	39,200	0.03516%	8,028,712	10,1																																

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Actual Employer Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Net Pension Liability as of June 30, 2019			Pension Expense and Revenue Offset for Nonemployer Contribution					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30									
			Proportionate Share (4)	Discount Rate		Proportionate Share of Aggregate Plan Pension Expense (6)	From Changes in Proportion & Employee Employer Expense		Total		Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Total		Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)		Total		2022		2023		2024		Thereafter					
				7.25%	Less 1.00% 6.25%		7.25%	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
				Discount Rate	Less 1.00%		Discount Rate	Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Employee Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Total	Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total	Deferred Inflow of Resources									
				7.25%	Less 1.00%		7.25%	Plus 1.00%	(6)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Aggregate - SCRS	1,448,790.730	88,705.515	100.0000000%	22,834,144.118	28,706,243.289	17,883,463.631	2,605,883.225	N/A	N/A	N/A	15,696,260	460,341,038	715,746,150	N/A	1,191,583,448	164,036,405		513,538,741	N/A	677,624,216	617,229,716	(196,821,562)	15,964,296	77,586,852						
Employer	71015	585,619	-	0.038089%	8,697,331	10,956,817	6,811,659	992,559	95,448	1,088,007	-	5,979	175,264	272,622	58,616	512,481	62,480	195,621	220,289	478,490	180,983	(120,020)	(54,988)	27,927	-	-	-	-		
	71016	777,726	-	0.050848%	11,550,411	14,551,100	9,004,161	1,318,159	1,930,238	1,508,397	-	7,940	232,757	362,023	423,538	1,020,288	82,976	259,793	58,775	101,544	407,311	32,563	142,142	42,728	-	-	-	-		
	71017	1,442,120	-	0.1000000%	21,980,777	29,307,964	16,192,446	2,592,926	4,142,349	3,323,522	-	47,939	1,520,976	2,614,446	4,899	12,099,466	662,427	317,748	317,748	317,748	317,748	(14,518)	74,640	(1,530)	5,594	-	-	-		
	71018	1,389,084	234,380	0.022663%	50,843,754	64,052,490	39,820,429	4,887,014	5,335,388	234,380	34,950	1,024,575	1,593,720	30,982	2,684,227	365,252	1,143,583	1,758,321	3,267,156	659,115	(1,009,979)	(534,174)	(163,108)	163,108	-	-	-	-		
	71019	1,231,383	-	0.089000%	18,287,893	23,028,919	14,322,888	2,087,055	468,517	2,575,592	-	12,571	368,528	573,242	647,577	1,601,918	131,377	411,333	262,145	804,855	885,169	(94,968)	(63,026)	59,888	-	-	-	-		
	71020	127,959	-	0.055817%	12,745,419	16,056,561	2,455,256	(5,205)	1,449,331	8,761	26,839	399,511	399,511	21,296	686,407	91,561	286,571	316,657	714,299	180,109	(188,680)	(60,607)	41,497	-	-	-	-	-		
	71024	141,763	-	0.009220%	2,105,392	2,652,354	1,648,921	240,272	(101,640)	138,626	-	1,447	42,427	65,994	109,868	15,125	47,355	110,552	174,422	4,550	(64,421)	(15,882)	6,889	-	-	-	-	-		
	71025	281,567	18,822	0.019538%	4,462,123	5,620,217	3,493,990	509,126	39,367	548,493	18,822	89,900	139,839	81,181	331,987	32,049	100,342	60,751	193,142	144,272	(24,752)	(14,313)	14,636	-	-	-	-	-		
	71026	278,777	-	0.019123%	4,140,262	5,215,866	3,242,615	477,496	157,983	630,479	-	2,846	83,432	129,778	508,321	724,377	93,123	398,150	521,016	390,122	(178,670)	(21,860)	13,769	-	-	-	-	-		
	71027	16,984	1,194	0.001192%	289,669	360,105	211,437	20,860	9,987	40,796	-	846	8,462	7,294	19,999	6,072	16,211	24,222	7,586	(8,209)	(7,965)	6,065	-	-	-	-	-	-		
	71028	7,874	-	0.000522%	126,030	158,772	98,706	14,383	(5,747)	8,809	612	87	2,540	3,950	6,114	12,691	905	2,992	20,792	24,532	(5,520)	(16,562)	249	-	-	-	-	-		
	71030	10,676	682	0.000739%	168,676	212,496	132,105	19,250	(2,779)	16,471	682	116	3,399	5,287	10,510	19,132	2,212	3,794	3,779	8,785	(5,353)	207	1,312	655	-	-	-	-		
	71031	127,959	-	0.000299%	1,894,983	2,387,282	1,484,131	216,260	223,053	329,393	-	186,187	68,187	37,972	126,963	190,312	43,662	99,877	146,351	158,275	(15,373)	(7,856)	7,969	-	-	-	-	-		
	71032	121,255	-	0.007887%	1,800,823	2,268,660	1,410,386	205,514	(79,358)	152,686	-	1,238	36,289	56,448	126,158	123,937	40,504	664,373	717,814	62,579	(63,120)	(304,153)	(69,154)	4,799	-	-	-	-		
	71034	99,919	3,889	0.004150%	947,645	1,193,834	742,185	104,147	28,837	136,984	3,889	651	19,096	29,704	229,657	279,108	6,808	12,315	115,355	143,478	41,482	16,699	72,267	5,183	-	-	-	-		
	71035	799,777	-	0.001823%	137,423	176,174	146,780	21,289	(22,564)	14,918	-	129	5,875	8,337	15,311	21,346	4,216	108,085	108,085	(51,618)	(10,124)	108,085	-	-	-	-	-	-		
	71036	60,984	-	0.003966%	905,699	1,140,991	709,334	103,360	(15,197)	68,163	-	623	18,251	28,390	9,954	57,218	6,506	20,371	44,123	71,000	(3,564)	(16,444)	3,082	1,315	-	-	-	-		
	71037	32,988	2,291	0.002295%	52,942	66,005,028	40,346,396	59,793	(6,688)	(53,504)	2,291	360	10,558	16,423	23,512	50,853	3,764	17,785	39,861	55,410	11,813	(6,157)	(11,656)	1,443	-	-	-	-		
	71038	203,018	12,936	0.014089%	3,028,008	4,041,411	2,512,478	365,105	14,448	305,453	-	2,205	60,644	105,556	170,286	314,073	71,155	198,214	293,515	151,212	(89,408)	(4,626)	11,245	-	-	-	-	-		
	71039	16,133	-	0.001049%	239,605	277,468	177,658	24,843	(27,658)	(29,504)	-	165	4,828	7,511	10,184	1,721	5,389	280,513	(195,027)	(21,282)	(2,874)	699	841	-	-	-	-	-		
	71042	30,018	-	0.000582%	44,815	56,133	34,757	5,923	42,790	93,667	-	306	9,884	13,974	17,892	15,203	10,027	20,939	88,269	35,897	(8,397)	4,630	1,460	-	-	-	-	-		
	71043	8,485	478	0.000193%	133,115	167,697	104,254	15,191	(5,191)	15,610	478	92	2,482	4,173	6,726	11,673	3,263	2,994	2,216	6,166	(8,057)	(581)	(4,072)	1,668	-	-	-	-		
	71044	154,533	-	0.010419%	1,024,081	1,785,499,079	785,499,079	156,260	(18,112)	1,166,840	6,310	28,612	314,477	199,216	689,473	210,780	226,664	204,061	131,275	129,626	(99,284)	(90,861)	6,932	87,374	-	-	-	-		
	71045	236,959	-	0.016124%	1,519,207	4,431,464	2,756,206	403,620	(39,900)	362,230	-	2,419	79,917	110,311	109,059	282,706	25,281	79,154	55,288	159,723	82,321	(6,827)	34,681	12,089	-	-	-	-		
	71047	81,971	4,446	0.000621%	1,289,409	1,661,827	1,005,153	146,466	78,032	224,498	4,446	882	20,857	32,229	51,209	220,383	25,281	28,867	74,714	112,801	91,103	(14,636)	25,8							

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Net Pension Liability as of June 30, 2019					Pension Expense and Revenue Offset for Nonemployer Contribution						Outstanding Balance of Deferred Outflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30							
	Actual Nonemployer Contributions (3)	Proportionate Share (4)	Deferred Amounts from Changes in Proportion & Between Employer & Plan Contributions			Deferred Amounts from Changes in Proportion & Between Employer & Plan Contributions			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Outflows of Resources							
			Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	Employer Pension Expense (9)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contribution & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contribution & Proportionate Share of Plan Contributions (20)	Total Deferred Outflow of Resources (21)	2022 (22)	2023 (23)	2024 (24)	Thereafter (27)			
Aggregate - SCRS	1,448,790.70	88,705.515	100.000000%	22,834,144.118	28,766,243.289	17,883,463.631	2,605,883.235	N/A	N/A	N/A	15,696.260	460,341,038	715,746,150	N/A	1,191,583,448	164,036,405	-	513,358,741	N/A	677,624,616	617,229,716	(196,821,562)	15,964,296	77,586,852	
Employer																									
72004	43,625	2,732	0.000151%	688,468	867,326	539,201	78,569																		
72006	181,100	1,011	0.01779%	2,689,615	3,398,352	2,108,478	306,945																		
72007	4,700	279	0.00587%	89,070	113,288	70,359	8,179																		
72010	40,701	24,490	0.02778%																						
72010	27,788	1,799	0.001924%	439,410	551,565	344,142	50,146																		
72011	17,235	1,166	0.001197%	27,284	34,200	21,188	3,188																		
72012	9,414	-	0.000612%	139,811	172,132	109,498	15,556																		
72101	1,707,007	109,137	0.118127%	26,971,364	33,980,794	21,125,258	3,078,260																		
72102	3,144,205	205,944	0.01779%	49,754,778	63,680,660	38,967,423	5,678,126																		
72108	32,318	2,098	0.002286%	511,332	649,920	400,314	58,332																		
72109	12,366	533	0.000839%	191,567	241,334	150,033	21,862																		
72110	184,874	10,814	0.012024%	2,745,665	3,458,962	2,150,376	313,341																		
72114	49,866	668	0.002242%	736,637	927,137	107,013	15,509																		
72112	330,974	21,112	0.022965%	5,243,869	6,786,178	4,156,944	598,442																		
72113	9,258	1,021	0.000699%	152,656	192,314	119,558	17,421																		
72114	1,009,959	62,417	0.006948%	15,926,405	20,063,938	12,473,384	1,817,557																		
72116	119,102	-	0.007746%	1,768,844	2,228,374	1,385,340	201,884																		
72117	20,714	1,251	0.001429%	326,615	410,962	255,488	37,228																		
72119	252,937	13,948	0.011755%	4,063,645	4,993,375	3,104,293	452,441																		
72120	5,236	-	0.000341%	77,769	97,972	60,908	8,875																		
72122	79,216	4,610	0.003425%	1,244,948	1,549,486	975,031	142,076																		
72123	404,196	-	0.022889%	6,002,919	7,562,422	4,701,424	685,066																		
72125	19,190	1,007	0.001248%	284,993	359,032	223,204	32,524																		
72127	135	-	0.000000%	42,427	54,462	33,871	5,893																		
72127	130,628	-	0.000496%	1,940,227	2,444,029	1,519,409	223,663																		
72201	601,885	40,457	0.041778%	9,539,755	12,018,095	7,471,437	1,088,698																		
72202	1,864,126	125,165	0.123386%	29,546,128	37,219,418	23,138,653	3,371,641																		
72203	33,702	2,003	0.002192%	500,533	639,662	400,566	63,808																		
72204	589,991	-	0.038737%	8,762,527	11,038,610	6,862,508	999,968																		
72205	328,014	20,717	0.022682%	5,179,142	6,524,635	4,056,250	595,055																		
72206	46,995	3,604	0.002919%	751,514	946,751	588,578	85,764																		
72207	383,887	-	0.022014%	5,255,013	6,620,217	4,115,671	599,714																		
72301	1,728	-	0.000000%	27,898,082	35,145,763	21,865,970	3,241,735																		
72310	3,843,039	264,332	0.026707%	60,984,987	76,828,322	47,762,804	6,959,742																		
72312	1,057,699	70,036	0.068794%	15,708,423	19,789,326	12,302,673	1,792,680																		
72305	1,077,084	64,845	0.102383%	17,056,122	21,487,151	13,358,163	1,946,863																		
72306	9,426,884	703,965	0.065275%	149,624,636	189,487,998	117,085,865	17,075,701																		
72306	1,879,835	-	0.122266%	27,918,387	35,171,325	21,865,390	3,186,108																		
72307	216,417	-	0.014260%	3,243,817	4,088,530	2,540,523	370,192																		
72310	790,783	44,024	0.040798%	11,357,332	14,307,861	8,890,271	1,296,124																		
72314	1,175,749	-	0.074627%	17,461,652	21,998,028	13,675,784	1,992,763																		
72316	71,928	-	0.006479%	1,068,241	1,344,760	836,635	121,910																		
72319	1,259,418	133,673	0.095271%	18,675,271	24,029,023	15,206,944	2,200,461																		
72321	1,924,570	103,673	0.13870%	30,568,024	38,509,313	23,949,558	3,488,491																		
72322	288,743	-	0.017479%	3,991,245	5,026,134	3,125,902	455,490																		
72323	307,629	37,929	0.025107%	4,016,288	5,098,833	3,276,246	471,836																		
72324	40,457	-	0.002631%	600,841	770,573	470,573	68,400																		
72327	771,568	50,602	0.036022%	12,467,800	15,706,819	9,764,651	1,422,853																		
72328	3,682	-	0.000239%	54,684	69,820	42,828	6,241																		
72330	48,197	51,886	0.003373%	720,717	912,608	569,217	82,943																		
72331	149,633	11,970	0.010511%	2,400,668	3,022,583	1,879,708	273,901																		
72332	186,134	12,254	0.013383%	2,852,913	3,610,942	2,283,333	357,203																		
72333	74,614	5,224	0.005193%	1,185,707	1,491,743	928,634	135,316																		
72334	347,076	-	0.025274%	5,154,611	6,493,731	4,037,037	588,256																		
72335	107,621	-	0.010902%	1,488,427	1,846,537	1,049,693	149,099																		
72336	27,855	-	0.001812%	423,686	529,186	323,996	46,6																		

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer	Actual Contributions (1)	Allocated Nonemployer Contribution Credit (2)	Proportionate Share (3)	Net Pension Liability as of June 30, 2019				Pension Expense and Revenue Offset for Nonemployer Contribution						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30																
				Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense (6)	Employer Pension Expense (7)	Revenue Credit (8)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Deferred Inflow of Resources (21)	2020 (22)	2021 (23)	2022 (24)	2023 (25)	2024 (26)	Thereafter (27)																			
																								(4)	(5)	(9)	(10)	(11)	(14)	(15)	(20)											
Aggregate - SCRS	1,448,790.39	88,705.515	100.00000%	22,834,144.118	28,766,243.189	17,883,463.631	2,605,883.252	N/A	N/A	N/A	15,696,260	460,341,038	715,746,150	N/A	1,191,583,448	164,036,405	-	513,358,741	N/A	677,624,146	617,228,716	(196,821,562)	15,964,296	77,586,852	-	-	-	-	-	-												
Employer																																										
72620	58,424	-	0.003800%	867,689	1,093,107	679,655	99,023	7,659	106,682	-	596	17,485	27,198	33,997	79,276	6,233	-	15,516	8,394	34,143	36,644	6,354	(5,67)	2,813	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72621	64,716	-	0.004295%	961,128	1,218,820	752,745	109,626	5,577	115,263	-	561	19,368	30,127	22,228	72,384	6,203	-	21,618	38,468	66,991	29,153	(24,38)	(2,593)	3,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72622	124,426	-	0.008600%	1,759,899	2,376,514	1,456,424	229,916	14,823	170,844	-	1,038	49,330	79,446	58,982	192,409	12,582	-	37,142	66,027	115,075	50,695	(42,28)	(4,782)	6,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72701	423,664	40,215	0.03071%	6,889,307	8,679,085	5,395,613	688,233	(664,012)	1,221,211	40,215	4,736	138,829	215,448	48,237	407,750	49,492	-	154,955	1,586,163	1,790,610	(376,49)	(532,915)	(484,008)	10,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72702	132,073	9,381	0.009200%	2,100,808	2,646,578	1,645,331	239,749	3,010	247,759	9,381	1,444	42,334	68,851	107,680	15,492	-	47,252	86,127	148,471	46,223	19,430	(18,909)	6,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72704	184,118	15,418	0.01943%	4,437,697	5,905,570	3,566,440	566,440	85,430	92,300	15,418	2,050	49,430	75,102	71,882	94,640	11,880	-	59,813	464,507	596,200	217,577	(63,939)	158,742	20,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72705	289,268	12,030	0.019597%	4,474,728	5,937,221	3,504,561	510,666	338,981	849,647	12,030	3,076	60,172	140,622	72,129	955,639	12,146	-	100,646	2,456	135,248	487,690	176,320	(30,850)	18,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72801	747,828	-	0.048639%	11,106,373	13,991,706	8,698,396	1,267,848	166,266	1,433,750	7,635	233,809	348,134	385,384	385,384	966,562	39,296	-	249,806	1,673	346,265	467,258	2,446	(107,233)	40,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
72802	1,479,859	103,731	0.102868%	23,480,000	29,591,226	18,396,344	2,680,618	738,344	3,418,962	103,731	16,146	378,329	736,273	284,906	1,510,662	168,741	-	529,317	630,641	1,327,699	694,288	(401,102)	(184,798)	74,605	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72803	168,758	-	0.010976%	2,626,306	3,157,422	1,962,913	286,025	12,618	297,903	-	894	21,484	34,596	24,902	78,651	16,476	-	32,897	63,268	106,689	37,244	(16,589)	5,436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72806	7,560	693	0.000573%	12,561	15,120	9,588	1,387	11,909	693	693	84	2,470	3,842	2,990	9,186	880	-	2,757	26,859	30,496	(8,478)	(8,408)	(8,225)	1,965	-	-	-	-	-	-	-	-	-	-	-	-	-					
72807	7,317	416	0.000503%	11,839	14,673	89,941	13,106	5,435	18,561	416	79	2,314	3,600	5,537	59,530	825	-	2,583	30,396	33,804	9,924	1,328	15,648	808	-	-	-	-	-	-	-	-	-	-	-	-	-					
72808	13,010	625	0.000195%	24,983,212	31,983,282	19,952,555	369,903	60,339	430,123	625	101,600	65,317	101,600	293,421	124,276	293,421	23,285	-	140,165	25,189	59,158	9,204	10,129	11,371	-	-	-	-	-	-	-	-	-	-	-	-	-					
72809	19,424	928	0.000951%	2,727,239	2,862,260	1,779,665	259,323	31,826	291,249	928	1,562	45,791	71,227	151,883	270,463	16,234	-	51,109	102,878	9,230	15,456	50,281	9,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72810	37,490	-	0.001138%	295,751	327,232	203,434	29,643	(11,982)	37,461	-	179	5,234	8,142	1,578	15,133	1,866	-	5,842	41,534	49,242	(6,154)	(16,788)	(11,377)	579	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72901	2,021,377	132,028	0.144083%	31,985,679	40,296,522	25,051,633	3,626,391	4,677,655	132,028	21,988	644,738	1,002,636	1,218,306	2,218,306	229,787	719,617	-	1,278,978	1,031,518	2,278,978	1,031,518	(1,720)	1,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72902	525,550	41,964	0.036912%	8,428,433	10,618,062	6,601,061	969,872	(138,370)	623,496	41,964	5,794	169,845	264,193	-	439,832	8,066	-	5,844	58,444	768,755	(65,164)	(16,788)	(13,377)	279	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72903	-	-	0.000000%	-	-	-	-	(292,858)	(292,858)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72904	10,056	459	0.000286%	156,163	196,733	122,306	17,822	28,824	459	107	1,147	1,497	4,895	21,222	29,371	1,122	-	5,142	15,843	19,987	5,843	1,917	592	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
72905	696,993	-	0.045333%	10,351,394	13,040,590	8,107,104	1,181,234	216,283	1,397,607	-	7,116	208,596	324,669	407,151	947,332	7,433	-	232,825	48,129	355,317	397,027	58,675	98,893	37,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72907	520,712	29,740	0.038020%	8,175,400	10,298,840	6,402,606	932,554	258,903	1,191,857	29,740	5,620	164,739	256,250	603,449	1,030,058	58,728	-	188,874	3,400	240,012	501,095	110,811	138,968	31,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72908	89,340	5,665	0.006179%	1,014,980	1,277,539	1,105,065	161,024	43,613	204,837	5,665	970	28,433	44,228	211,987	285,618	10,316	-	31,796	44,924	86,796	36,565	54,570	60,124	6,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72909	3,840	625	0.000189%	3,006,110	3,302,282	2,117,477	348,869	53,122	384,869	625	712	21,879	32,777	104,806	158,874	7,443	-	33,804	83,884	90,179	31,004	(29,054)	41,797	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72910	277,124	-	0.018024%	4,113,703	5,184,925	3,257,465	469,683	87,799	557,942	-	2,829	82,937	129,009	244,981	459,756	29,566	-	92,571	22,607	144,744	175,517	45,261	78,303	18,931	-	-	-	-	-	-	-	-	-	-	-	-	-					
72911	67,777	4,461	0.004698%	1,072,840	1,351,554	840,237	122,435	117,056	239,491	4,461	737	21,619	33,629	214,806	270,791	7,267	-	24,310	347,674	394,551	47,151	(156,960)	(3,786)	3,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72912	50,305	-	0.003272%	747,107	943,288	583,126	85,232	(33,654)	61,608	-	514	15,055	23,454	36,567	56,804	3,677	-	10,369	29,817	35,687	12,774	(14,667)	230	2,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72913	4,735	-	0.000308%	70,318	88,586	55,073	8,025	1,054	9,079	-	48	1,417	2,204	2,225	5,894	505	-	1,582	809	2,956	2,071	(487)	504	251	-	-	-	-	-	-	-	-	-	-	-	-	-					
73001	425,749	28,391	0.029388%	6,744,665	8,496,866	5,282,351	707,716	44,088	813,804	28,391	4,836	135,915	211,414	113,384	463,349	48,452	-	151,702	148,279	348,433	217,075	(79,388)	(42,414)	21,643	-	-	-	-	-	-	-	-	-	-	-	-	-					
73002	1,077,426	75,674	0.074989%	17,125,273	21,576,286	13,412,340	1,954,375	(102,892)	1,751,045	75,674	11,772	345,999	536,789	389,987	1,264,797	133,025	-	385,187	864,499	992,907	160,012	(163,012																				

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Actual Employer Contributions (2)	Nonemployer Contribution Credits (3)	Proportionate Share (4)	Pension Expense and Revenue Offset for Nonemployer Contribution								Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources								Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30										
				Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions				Employee Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Inflow of Resources (20)	2020 (22)	2021 (23)	2023 (24)	2024 (25)	Thereafter (27)																
				Discount Rate 7.25% (5)	Discount Rate 6.25% (6)	Discount Rate 5.00% (7)	Aggregate Plan Pension Expense (8)																Proportionate Share of Plan Contributions (9)	Proportionate Share of Employer Contrib. (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Inflow of Resources (20)	2020 (22)	2021 (23)	2023 (24)	2024 (25)	Thereafter (27)
Aggregate - SCRS	1,448,790.730	88,705.515	100.000000%	22,834,144.118	28,766,243.289	17,883,463.631	2,605,883.229		N/A	N/A	N/A	15,696,260	460,341.038	705,746.150	N/A	1,191,583.448	164,036.605		513,358.741	N/A	677,624.166	617,228.716	(196,821.562)	15,964,296	77,586.852													
78099	3,152	275	0.000223%	50,903	64,127	39,867	5,809		(2,625)	3,184	275	35	1,026	1,596		7,074	9,361	366		1,145	24,435	25,946	(1,723)	(9,689)	(4,860)	677												
7810	12,128	1,245	0.000789%	180,114	226,906	140,063	20,555		4,194	24,749	124	124	3,630	5,646		8,076	8,776	1,264		4,051	68,642	73,987	(17,424)	(21,828)	4,005	579												
7811	14,013	2,715	0.000913%	228,603	272,475	174,875	25,360		7,107	41,366	174	174	4,837	7,245		10,017	10,447	1,061		5,037	74,839	80,191	(15,423)	(15,031)	2,713	273												
7812	70,501	6,464	0.004805%	1,107,405	1,395,099	867,308	126,380		38,010	164,390	4,064	4,064	22,316	34,712		95,910	153,699	7,955		24,908	770,539	110,802	(64,175)	(1,896)	(24,274)	3,093												
7815	1,016,547	406,969	0.070433%	16,062,148	20,234,945	12,579,707	1,831,048		267,150	2,100,198	64,969	11,041	323,676	503,475		628,980	1,467,172	115,388		364,271	1,002	477,661	709,137	52,035	106,699	168,649	58,640											
7816	12	12	0.000011%	12	2,995	2,969	296			(84)	212	2	2	52		256	393	58		502	579		(62)	4	152	4												
7817	16,710	3,000	0.001087%	248,174	312,647	194,367	28,222		8,322	42,650	171	171	5,001	7,779		26,72	15,623	1,783		5,822	18,235	25,600	2,460	(7,375)	(5,750)	688												
7819	4,301	800	0.000280%	63,872	80,465	50,024	7,289		2,309	9,598	44	44	1,287	2,002		4,729	20,682	459		1,437	22,050	23,946	6,920	(9,747)	(656)	220												
7820	8,512	562	0.000597%	136,259	173,646	106,710	15,549		(2,834)	12,515	94	94	4,271	6,305		10,453	30,655	979		3,065	40,804	42,770	5,395	(3,865)	547													
7821	19,159	3,000	0.001466%	288,443	359,465	222,851	32,473		9,729	42,202	262	262	7,974	8,919		16,568	43,417	2,044		6,400	52,822	11,992	8,828	(1,235)	515													
7822	335,570	24,869	0.023443%	5,353,070	6,743,748	4,192,469	610,904		6,743,748	18,913	591,973	24,869	3,680	10,782		167,794	69,466	348,812		104,002	163,071																	
7901	435,514	30,415	0.030744%	6,890,056	8,680,029	5,396,220	796,308		85,473	871,781	30,415	4,736	138,845	215,972		109,690	469,245	49,497		154,972	74,742	279,211	171,464	(45,804)	36,123	24,249												
7906	181,358	14,032	0.011642%	2,422,322	3,190,828	1,970,429	282,319		31,944	204,880	4,653	589	28,662	44,583		157,026	231,849	10,218		31,901	70,658	109,795	27,713	15,924	5,800													
7903	2,172,561	304,123	0.150692%	34,403,225	43,348,223	26,948,946	3,926,857		86,177	4,013,034	144,233	7,489	693,396	1,078,572		569,269	2,299,256	247,480		773,936	616,588	1,837,714	1,116,887	(430,919)	234,399	109,974												
7904	735,576	50,129	0.047712%	10,898,718	13,725,065	8,532,630	1,243,329		118,998	1,362,327	36,127	7,489	219,544	341,500		220,777	789,310	78,262		245,045	5,376	328,687	425,887	(49,498)	46,229	38,025												
7905	181,358	13,006	0.006273%	2,886,591	3,635,551	2,280,744	324,244		380,766	13,006	1,984	58,169	604,488	864,768		380,766	1,339,444	20,737		56,777	16,145	275,807	167,445	(85,768)	6,826	5,830												
7907	11,280	7,363	0.000842%	1,836,282	2,331,311	1,438,157	209,561		(9,619)	199,942	7,363	1,289	37,004	57,559		66,847	162,672	17,126		43,302	52,933	74,254	4,086	18,128	6,671													
7909	199,966	15,414	0.014088%	3,198,714	4,029,710	2,505,199	365,044		(150,121)	214,923	15,414	2,199	64,459	100,265		7,763	174,886	22,079		73,946	201,036	295,961	(2,370)	(78,575)	(18,838)	9,508												
7910	46,836	3,000	0.001832%	418,399	527,090	327,682	418,399		37,148	160,809	288	288	8,431	13,115		116,907	330,952	9,411		9,411	47,889	55,750	34,122	(13,285)	1,639													
7911	879,535	55,218	0.060901%	11,881,336	17,490,098	10,873,284	1,584,987		31,633	1,900,530	15,275	2,949	279,769	435,179		122,470	477,706	19,375		132,245	290,385	412,000	624,195	36,470	60,690	48,442												
7912	5,110	507	0.000365%	83,423	105,096	65,336	9,520		(9,650)	(30)	507	57	1,881	2,615		4,053	11,385	793		1,876	21,825	24,300	(5,693)	(7,850)	(5,148)	114												
7913	74,353	559	0.004886%	1,034,254	1,391,130	864,841	126,020		31,660	157,880	759	22,252	36,613	62,061		49,685	92,061	5,983		24,817	32,700	56,923	8,432	14,440	4,100													
7914	9,248	507	0.000438%	145,658	185,499	108,623	14,643		18,633	559	507	43	1,830	2,566		4,788	13,046	1,046		1,287	9,638	11,927	15,908	3,287	(4,000)	905												
7915	55,242	3,000	0.001939%	820,428	1,031,568	642,551	93,629		9,041	102,670	3,000	564	16,533	25,717		30,907	71,721	5,804		18,453	1,340	25,487	34,525	6,316	4,523	2,809												
7916	628,191	40,152	0.043740%	9,925,508	12,504,567	7,779,868	1,132,767		111,237	1,244,004	40,152	6,823	200,021	311,312		158,473	876,849	71,386		223,254	7,738	300,890	407,409	60,899	71,042	28,627												
7917	41,955	2,000	0.000729%	623,091	789,964	487,998	72,596		12,137	72,346	2,000	428	12,556	19,440		21,548	54,600	4,476		15,620	17,850	25,915	8,401	(15,333)	1,563													
7918	70,631	4,000	0.004594%	1,048,971	1,321,483	821,543	119,711		(15,190)	104,521	4,000	731	21,138	32,880		1,881	54,500	7,536		23,594	44,763	75,983	10,588	(23,614)	(11,206)	3,258												
7401	42,240	3,152	0.002746%	627,387	790,185	491,468	71,819		(1,882,239)	(1,166,420)	4,212	123	126,398	196,613		327,321	450,630	16,015		141,079	2,734,625	2,920,764	(1,195,294)	(979,807)	(429,421)	11,079												
7402	1,836,640	117,375	0.007903%	26,999,070	32,597,592	22,712,477	3,305,541		36,530	900,509	115,815	15,935	589,393	900,397		652,337	2,683,701	208,331		652,337	968,703	1,254,373	(80,280)	209,957	103,884	40,389												
7403	7,525,115	495,112	0.521446%	119,112,489	150,937,900	89,207,660	13,589,822		18,048	1,223,971	495,112	81,928	2,400,289	3,733,633		2,402,227	8,630,027	695,683		2,679,809	45,682	3,838,127	4,419,197	(639,523)	675,545	108,394												
7405	8,526,319	568,408	0.591528%	130,070,452	105,785,505	10,875,450	1,414,540		891,623	16,306,163	568,408	92,848	731,8																									

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Actual Contributions (2)	Nonemployer Contribution Credits (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2019							Pension Expense and Revenue Offset for Nonemployer Contribution							Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources							Recognition of Existing Deferred Outflows (Inflows) of Resources for the Future Measurement Period Ending June 30, 2019						
				Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense (8)	Employer Pension Expense (9)	Revenue Credit (10)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflows of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Deferred Inflows of Resources (20)	2020 (22)	2021 (23)	2022 (24)	2023 (25)	2024 (26)	Thereafter (27)															
																								2020 (22)	2021 (23)	2022 (24)	2023 (25)	2024 (26)	Thereafter (27)									
Aggregate - SCRS	1,448,790,730	88,705,150	100.00000%	22,834,144,118	28,766,243,289	17,883,463,631	2,605,882,225	N/A	N/A	N/A	15,696,260	460,341,038	715,764,150	N/A	1,191,588,448	164,036,405	-	513,358,741	N/A	677,624,164	617,228,716	(196,821,562)	15,964,296	77,586,852														
74602	4,426,596	279,161	0.300666%	69,887,614	88,043,769	54,735,251	7,975,730	1,745,519	9,421,249	279,161	48,041	1,408,337	2,190,658	2,424,850	6,073,886	502,660	-	1,571,919	-	2,073,979	3,092,109	241,458	418,282	246,058														
74604	655,467	31,406	0.04675%	10,201,105	12,851,258	7,989,399	1,164,173	1,818,901	1,883,074	31,406	7,012	205,567	319,758	1,443,969	1,071,896	73,283	-	229,444	-	302,727	932,326	394,998	304,257	43,997														
74605	158,428	7,724	0.01120%	2,101,360	2,457,339	1,449,417	210,302	319,556	319,556	7,724	319	12,250	19,370	85,642	53,227	3,431	-	11,851	2,729	21,011	47,412	15,909	24,106	1,372														
74607	195,248	11,161	0.01355%	3,095,198	3,890,302	2,424,127	353,231	563,169	660,680	11,161	2,128	62,733	97,020	421,300	338,821	22,235	-	69,617	-	102,960	217,105	99,564	42,907	31,187	17,171													
74609	317,417	22,023	0.02207%	5,041,195	6,035,851	3,842,211	575,312	824,248	1,043,248	22,023	3,465	105,887	180,018	858,219	613,389	47,619	-	113,887	-	165,142	320,497	109,320	167,645	116,712														
74610	79,716	4,000	0.00518%	1,183,902	1,491,468	927,962	135,109	212,585	276,500	4,000	84	23,857	37,110	185,689	140,888	8,505	-	35,328	8,964	44,097	60,243	29,882	5,088	4,143														
74611	264,763	16,406	0.01828%	4,175,798	5,260,631	3,270,441	476,551	96,881	573,432	16,406	4,064	184,148	310,892	1,412,322	1,035,432	29,998	-	93,922	-	129,020	197,321	726	24,198	14,719														
74612	1,205,848	66,275	0.08740%	18,894,244	23,801,156	14,796,757	2,156,105	811,600	2,967,705	66,275	12,870	380,720	592,208	2,714,172	2,007,087	135,724	-	424,942	-	560,666	1,302,129	457,352	308,765	71,775														
74613	346,879	20,653	0.02280%	5,458,399	6,876,643	4,274,958	622,926	307,604	390,528	20,653	3,752	150,999	274,952	559,795	399,212	12,771	-	122,771	-	161,983	321,529	129,436	97,582	153,368														
74616	204,108	10,827	0.01327%	3,033,320	3,819,829	2,479,098	345,981	541,917	674,804	10,827	1,084	61,085	95,018	415,543	273,730	21,776	-	68,181	-	99,550	129,907	61,982	18,295	47,741														
74618	54,247	-	0.00352%	805,645	1,014,944	630,973	91,942	24,726	116,668	-	554	16,235	25,523	132,688	174,910	5,788	-	18,121	-	22,703	46,612	24,940	37,794	10,725														
74619	66,986	3,419	0.00457%	1,044,286	1,315,582	817,874	119,176	166,896	186,072	3,419	718	21,044	32,734	131,994	186,490	7,502	-	23,488	-	30,990	85,762	38,796	26,765	4,178														
74620	8,779	470	0.00545%	129,747	2,201,796	986,837	159,457	33,568	45,124	470	14	57,220	92,500	322,566	239,910	12,556	-	10,205	-	16,046	22,512	(22,579)	(37,794)	5,185														
74621	4,898	-	0.000324%	74,001	93,226	57,957	8,445	1,288	9,733	-	51	1,491	2,300	5,086	8,948	532	-	1,664	-	315	2,511	3,719	821	1,605	293													
75001	730,449	-	0.04750%	10,848,265	13,666,544	8,496,248	1,238,028	38,425	1,276,453	-	1,457	218,608	340,044	69,236	635,345	77,932	-	244,000	-	321,940	643,872	230,992	(176,003)	(97,011)	34,096													
75002	95,439	-	0.00620%	1,471,741	1,785,654	1,120,101	167,759	37,326	44,430	-	28	38,563	44,430	78,991	102,862	3,818	-	38,333	-	48,496	103,393	55,514	(2,126)	3,790														
75003	18,399	-	0.00137%	273,246	344,233	214,003	31,183	11,588	29,825	-	488	5,506	8,565	14,300	17,359	1,593	-	6,146	-	8,068	42,193	15,615	4,066	12,925	1,293													
75005	100,707	-	0.006550%	1,495,651	1,848,207	1,171,378	170,687	162,502	210,385	-	1,028	30,140	46,882	22,478	105,928	10,744	-	33,640	-	38,051	142,435	(20,239)	(33,323)	6,382	5,273													
75007	407,484	-	0.02850%	6,051,157	7,624,948	4,739,673	690,649	121,667	166,587	-	4,160	121,952	189,665	114,138	429,945	43,475	-	136,117	-	187,857	367,489	184,566	(127,480)	(164,803)	102,213													
75011	228,332	-	0.01485%	3,391,082	4,275,863	2,685,860	397,212	(897,122)	(510,724)	-	1,333	68,335	106,995	-	76,773	24,961	-	10,263	-	15,138	(374,606)	(151,338)	197,660	(16,841)	5,165													
75014	137,054	-	0.00941%	2,035,458	2,564,251	1,594,149	232,291	(315,085)	(82,794)	-	1,999	41,017	63,802	-	106,218	14,622	-	45,782	-	53,475	98,779	(168,478)	(180,022)	(143,246)	3,185													
75015	67,966	-	0.00421%	1,009,394	1,271,625	790,547	115,194	16,300	31,390	-	694	20,341	31,640	20,472	73,147	7,251	-	22,703	-	29,954	39,209	(8,964)	4,325	3,323														
75016	16,064	-	0.00104%	238,576	308,556	189,632	27,227	5,857	13,084	-	75	7,018	10,896	15,865	21,991	1,714	-	5,396	-	6,866	10,160	101	6,090	972	1,486													
75018	1,037	-	0.00007%	15,398	19,399	12,060	1,757	1,697	3,454	-	11	310	483	1,310	1,624	111	-	346	-	462	1,985	1,519	591	64	-													
75021	92,035	-	0.00698%	1,366,860	1,721,957	1,070,510	158,989	98,557	254,546	-	940	27,544	42,845	211,417	282,746	9,819	-	30,744	-	40,165	128,293	60,079	47,996	5,814	-													
75024	644,374	-	0.04421%	9,256,110	12,056,110	7,495,070	1,106,860	129,266	1,129,468	-	6,578	253,848	290,974	297,591	215,548	11,707	-	71,617	-	92,334	212,829	59,224	51,230	10,860	35,073													
75025	80,785	-	0.005957%	448,804	562,880	349,332	50,990	(4,588)	46,432	-	907	9,004	14,005	-	6,011	2,237	-	10,050	-	16,553	30,213	4,358	4,400	1,445														
75026	39,309	-	0.002839%	1,333,211	1,679,567	1,044,157	152,149	47,760	159,909	-	316	26,866	41,790	96,039	120,623	29,987	-	29,987	-	37,12	43,277	91,742	(47,601)	(2,309)	5,282													
80101	2,254,423	176,908	0.01486%	38,808,025	49,076,999	30,511,800	4,445,979	(377,580)	4,068,623	176,908	789,061	1,221,157	1,502,469	876,248	665,229	1,817,645	-	504,348	-	674,244	1,145,468	(888,561)	(756,122)	(438,808)	148,989													
80102	114,264	14,277	0.01260%	1,900,807	2,455,813	1,485,131	214,511	38,780	50,840	-	1,410	14,727	20,840	67,879	89,701	4,980	-	49,846	-	67,879	(176,973)	(24,900)	1,162	(4,989)	1,888													
80201	17,064,211	1,292,296	0.00782%	287,445,539	370,472,859	231,514,626	31,112,216	(4,353,346)	3,758,842	1,292,296	187,401	1,493,726	8,545,452	-	1,024,579	2,978,667	-	2,042,579	-	5,072,537	1,162,842	3,973,347	(3,988,787)	62,526	925,921													
80401	309,144	15,206	0.02109%	4,817,084	6,068,518	3,772,690	549,736	354,068	1,003,804	15,206	3,319	97,071	150,994	582,764	834,050	34,605	-	108,346	-	142,951	463,212	176,073	(33,086)	16,728														
80402	80,479	4,163	0.00518%	1,025,407	1,292,822	810,622	118,850	(2,422,492)	(86,278)	4,163	101	3,898	5,649	18,290	23,891	2,752	-	2,752	-	4,759,153	62,889	101	6,483	(64,210)	365,490													
80403	6,521,106	444,266	0.04503%	104,436,000	130,320,641	81,018,064	11,805,521	6,042,418	9,017,939	444,266	3,101	2,088,691	24,268,569	2,718,743	8,117,014	74,003	-	58,724	-	62,530	3,132,394	991,538	59,383	64,210	365,490													
80404	2,601,918	181,435	0.01802%	41,336,997	52,075,966	32,374,705	4,717,470	1,051	4,718,521	181,435	24,415	833,000	1,295,726	189,964	2,347,105	296,958	-	992,576	-	54,997	1,281,711	1,134,454	(292,217)	(81,327)	141,784													
80405	1,086,541	71,828	0.00659%	17,500,195	22,353,848	14,088,259	2,114,489	5,475,762	7,476,139	71,828	4,692	159,927	240,750	95,219	329,738	18,919	-	80,767	-	109,748	209,795	105,173	(39,241)	20,516														
80406	231,977	17,333	0.01223%	37,044,578	46,668,417	29,012,928	4,272,610	(990,655)	3,636,995</																													

APPENDIX B

COLLECTIVE PENSION AMOUNTS - PORS

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employee (1)	Net Pension Liability as of June 30, 2019				Pension Expense and Revenue Offset for Nonemployer Contribution							Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources							Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30						
	Actual Contributions (2)	Allocated Nonemployer Contribution (3)	Proportionate Share (4)	Proportionate Share (4)	Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	From Changes in Proportion & Differences Between Employer Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2020 (22)	2021 (23)	2022 (24)	2023 (25)	2024 (26)	Thereafter (27)					
Aggregate - PORS	237,589,011	12,470,282	100.0000%	100.0000%	2,865,941,214	3,884,029,879	2,031,869,450	425,754,705	N/A	N/A	N/A	58,929,734	113,648,992	117,049,205	N/A	289,627,931	21,181,419	-	-	80,711,102	N/A	101,892,521	132,195,023	33,366,278	10,333,320	11,840,789	-					
Employer																																
10001	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
10002	6,971	-	0.002788%	79,892	108,272	56,641	11,868	15,706	27,574	6,063	1,643	3,168	3,263	42,845	50,919	590	-	2,250	-	2,840	19,391	16,636	10,211	1,821	-	-	-					
10100	15,315	6,063	0.046460%	1,388,482	1,881,721	986,398	112,812	218,010	318,949	60,762	28,250	54,792	56,700	218,800	218,800	70,482	-	15,915	-	15,915	63,466	31,462	8,466	10,481	-	-	-					
10200	158,651	8,409	0.066808%	1,914,682	2,594,848	1,357,454	284,439	41,607	326,046	8,409	39,370	75,927	78,198	69,360	262,855	14,151	-	53,922	-	48,867	116,940	115,006	20,059	(2,765)	4,615	-	-					
10300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
10600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
10700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
10900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
12200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
13300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
13600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
13700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
20101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
20102	4,166,788	245,191	1.764373%	50,565,892	68,528,773	35,849,755	7,511,901	35,764	7,547,665	245,191	1,039,740	2,005,192	2,065,185	240,280	5,350,397	373,719	-	1,424,045	-	1,531,707	3,329,471	1,981,932	24,044	(146,267)	161,215	-	-					
20105	-	-	0.000000%	-	-	-	-	-	(26,594)	-	-	-	-	-	-	-	-	-	-	22,121	22,121	(22,121)	-	-	-	-	-					
20108	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
20200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
20300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
20400	218,559	9,841	0.091339%	2,617,713	3,547,622	1,855,883	388,879	117,654	506,533	9,841	53,826	103,806	106,911	260,651	525,194	19,347	-	73,720	-	116,690	209,757	210,235	98,531	3,724	2,946	-	-					
20500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
20600	449,382	26,469	0.190295%	5,453,742	7,391,114	3,866,546	810,190	(74,720)	735,470	26,469	112,140	216,268	222,739	52,618	603,765	40,307	-	153,589	-	352,239	546,126	155,202	(26,499)	(74,763)	3,699	-	-					
21100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
21400	7,997	705	0.001846%	99,734	135,164	70,709	14,816	4,888	19,714	705	2,051	3,955	4,073	48,211	58,290	-	-	2,809	-	42,351	45,897	22	5,528	6,551	293	-	-					
21900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
22100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
22200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
30100	1,398,538	67,736	0.58371%	16,805,038	22,774,811	11,914,286	2,496,501	329,081	2,825,582	67,736	345,547	666,404	686,342	884,772	2,583,065	124,202	-	473,266	-	18,805	61,273	1,129,146	512,694	228,403	96,549	-	-					
30200	144,239	7,907	0.068844%	1,743,752	2,363,197	1,236,270	259,046	1,244	260,290	7,907	35,855	69,149	71,217	214,966	391,187	12,888	-	49,108	-	162,235	89,392	50,256	67,600	67,600	21,704	-	-					
30300	30,820	1,235	0.033697%	3,556,084	4,796,626	2,535,672	542,073	28,272	570,345	1,235	5,148	10,339	10,763	33,083	57,618	2,014	-	2,330	-	11,121	28,809	368,700	88,466	25,302	16,481	-	-					
30400	99,573	7,400	0.043699%	1,223,731	1,659,415	869,450	189,393	80,279	199,670	7,400	31,893	48,217	49,979	153,443	259,423	9,044	-	34,463	-	172,631	214,338	(13,256)	(54,630)	(43,125)	4,106	-	-					
30500	554,899	34,002	0.235504%	6,749,420	9,147,065	4,785,144	1,026,199	(126,199)	876,472	34,002	138,782	267,648	275,566	368,086	678,466	23,904	-	190,078	-	339,456	579,417	169,017	(29,987)	(49,264)	12,864	-	-					
30600	106,369	4,899	0.04497%	1,275,248	1,728,263	900,114	189,447	17,289	172,138	4,899	20,222	50,570	52,083	159,537	288,412	9,425	-	35,914	-	150,632	195,971	80,346	36,797	(20,526)	(4,176)	-	-					
30700	1,035	297	0.001320%	95,498	129,422	67,705	14,587	(2,874)	12,713	297	1,264	2,500	2,596	8,202	10,363	386	-	2,689	-	69,683	(17,133)	(20,042)	(1,747)	3,804	-	-	-					
30800	21,719	705	0.003237%	254,397	344,768	180,360	37,792	10,888	10,390	705	2,916	5,088	5,300	14,821	110,630	1,880	-	7,164	-	875	9,919	41,255	32,936	21,961	4,560	-	-					
30900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
31100	-	-	0.000000%	-	-	-	-	-	(4,704)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
31102	-	1,721	37	0.000703%	20,154	27,313	14,289	2,994	2,818	1,721	37	414	799	823	8,454	10,490	149	-	568	-	1,372	2,874	1,981	384	-	-	-					
31104	-	71,771	2,706	0.029784%	853,581	1,156,805	605,165	126,805	84,340	211,145	2,706	17,551	33,849	34,862	123,439	209,701	6,309	-	24,039	-	30,348	106,735	52,843	16,121	3,654	-	-					
31105	-	6,972	1,240	0.001288%	94,115	127,549	66,725	13,981	(51,871)	1,240	5,365	10,618	11,095	34,844	55,511	696	-	-	-	74,922	78,268	(29,724)	(28,171)	(10,515)	(4,564)	-	-					
31107	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
31108	176,511	12,599	0.070626%	2,167,394	2,937,333	1,536,620	321,981	(207,592)	114,029	12,599	44,566	85,948	88,520	219,034	16,019	-	-	61,039	-	372,611	449,669	(56,478)	(89,804)	(77,850)	(6,503)	-	-					
31113	118	42	0.000064%	1,826	2,474	1,294	271	404	388	42	38	72	75	212	185	13	-	51	-	5,034	5,098	(2,470)	(1,256)	(992)	(196)	-	-					
31121	900	-	0.000360%	10,319	13,984	7,316	1,533	300	3,454	900	212	409	421	1,300	4,867	8,909	76	-	2,427	-	3,726	1,222	267	-	-	-	-					
31123	3,015	0.021811%	62,077	847,128	443,162	92,559	14,388	137,247	3,015	12,853	24,787	25,529	26,525	50,885	113,254	4,620	-	17,604	-													

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Net Pension Liability as of June 30, 2019				Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30									
			Proportionate Share	Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Change in Proportionate Share of Aggregate Plan Pension Expense	Revenue	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter					
Aggregate - PORS	237,589,011	12,470,282	100.0000%	2,865,941,214	3,884,029,879	2,031,869,450	425,754,705	N/A	N/A	N/A	58,929,734	113,648,992	117,049,205	N/A	289,627,931	21,181,419	-	80,711,102	N/A	101,892,521	132,195,023	33,366,278	10,333,320	11,840,789	-	-	-	
Employer																												
67100	8,942	522	0.000785%	108,466	146,997	76,899	16,213	1,846	17,959	522	2,230	4,301	4,430	1,486	12,447	202	-	3,055	3,090	6,947	5,179	107	(184)	399	-	-	-	
67200	27,842	2,274	0.008124%	345,274	467,928	244,789	51,293	(32,242)	19,051	2,284	7,100	13,692	14,101	4,303	34,893	852	-	9,724	72,397	84,673	(14,925)	(24,762)	(10,774)	681	-	-	-	
67400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67500	545,457	30,260	0.230232%	6,598,312	8,942,278	4,678,013	980,223	(79,688)	900,535	30,260	135,675	261,656	269,485	219,436	886,252	48,766	-	185,823	422,521	657,110	248,110	(7,172)	(17,452)	25,656	-	-	-	
67600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67800	-	77	0.000031%	878	1,189	622	130	(15,835)	(15,705)	77	18	35	36	434	523	6	-	25	16,347	16,378	(14,509)	(1,394)	47	1	-	-	-	
68000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68200	19,964	2,030	0.008796%	252,074	341,620	178,713	37,447	34,719	72,166	2,030	5,183	9,996	10,295	46,638	72,112	1,863	-	7,099	77,940	86,902	22,851	(28,051)	(9,966)	376	-	-	-	
68300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70101	326,638	20,381	0.138775%	3,977,200	5,390,050	2,819,720	590,840	(119,542)	471,298	20,381	81,780	157,716	162,435	150,915	401,931	29,394	-	112,007	265,079	406,480	75,472	(43,135)	(43,750)	6,864	-	-	-	
70102	186,226	9,139	0.078128%	2,239,991	3,034,499	1,587,450	332,632	(44,152)	376,784	9,139	46,404	88,791	91,448	150,915	377,194	16,549	-	63,058	148,546	215,888	50,205	(13,326)	(10,196)	1,375	-	-	-	
70104	33,441	2,042	0.014190%	406,682	551,150	288,326	60,415	(8,919)	51,596	2,042	8,362	16,127	16,609	300	41,398	3,006	-	11,453	16,296	30,755	11,729	(790)	(1,402)	1,106	-	-	-	
70108	24,283	1,217	0.010198%	292,256	396,076	207,201	43,417	(11,042)	32,375	1,217	6,009	11,589	11,936	42,173	71,707	2,160	-	8,211	15,145	25,536	15,523	13,167	(13,646)	3,835	-	-	-	
70202	639,381	36,377	0.270239%	7,744,895	10,496,169	5,499,907	1,096,560	(12,808)	1,137,752	36,377	159,253	307,124	316,313	828,288	1,294,511	68,866	-	218,113	216,158	491,511	222,384	35,164	(38,128)	17,417	-	-	-	
70203	2,013,780	117,442	0.852167%	24,422,601	31,098,415	17,191,918	3,628,140	(69,207)	3,558,933	117,442	468,479	997,455	1,041,992	2,612,106	487,793	30,755	-	811,604	1,079,988	1,869,876	84,143	(89,618)	57,717	-	-	-	-	
70204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70209	43,480	1,659	0.018051%	517,341	701,120	366,780	76,854	18,454	95,308	1,659	10,638	20,515	21,129	81,518	133,800	3,824	-	14,569	20,604	50,857	33,568	20,601	5,766	-	-	-	-	
70211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70212	11,719	2,654	0.005748%	164,731	223,250	116,790	24,472	(35,484)	(11,012)	2,654	3,387	6,532	6,728	90,822	107,469	1,217	-	4,639	239,419	245,275	(32,769)	(53,019)	(41,770)	(10,248)	-	-	-	
70213	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70215	31,543	2,010	0.013418%	384,553	521,161	272,637	57,128	(9,829)	47,299	2,010	7,907	15,249	15,706	752	39,614	2,842	-	10,830	26,873	40,545	7,991	(4,262)	(4,913)	251	-	-	-	
70216	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70217	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70218	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70220	2,548	287	0.001134%	32,489	44,030	23,034	4,826	(9,714)	(4,888)	287	668	1,288	1,327	3,283	240	-	-	915	13,503	14,658	(4,701)	(4,344)	(2,133)	(197)	-	-	-	
70222	6,680	479	0.002028%	82,046	111,191	58,168	12,388	(2,359)	9,029	479	1,087	2,254	3,351	9,819	606	-	-	2,311	6,547	9,464	869	(1,308)	17	278	-	-	-	
70224	4,975	197	0.002068%	59,276	80,333	42,025	8,806	2,803	11,609	197	1,219	2,351	2,421	8,556	14,547	438	-	1,669	6,684	4,057	3,341	422	44	-	-	-	-	
70301	196,242	9,139	0.008133%	2,353,885	3,190,073	1,668,837	349,685	(90,935)	258,750	9,139	48,401	93,343	96,136	284,244	522,124	17,397	-	66,291	128,623	152,311	71,740	(106,669)	(55,740)	4,481	-	-	-	
70302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70303	53,896	2,696	0.026232%	648,607	879,016	459,843	96,355	(23,941)	72,414	2,696	13,337	25,721	26,490	108,925	174,473	4,794	-	18,266	49,402	216,462	16,100	(4,474)	(44,153)	(9,263)	-	-	-	
70304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70305	39,231	2,043	0.015154%	473,272	641,396	335,356	70,308	(2,319)	67,989	2,043	9,731	18,768	19,329	14,486	63,214	3,498	-	13,328	28,279	45,105	15,056	4,705	(4,081)	628	-	-	-	
70306	79,245	4,660	0.031554%	961,650	1,301,264	681,782	142,860	(13,468)	129,392	4,660	19,774	38,134	39,275	11,851	109,034	7,107	-	27,082	41,523	75,712	27,775	4,422	(1,575)	2,499	-	-	-	
70402	2,707,801	144,550	1.140630%	32,689,781	44,302,404	23,176,109	4,856,285	(362,811)	5,219,096	144,550	672,170	1,296,314	1,335,098	1,062,066	4,366,188	241,602	-	920,615	374,748	1,536,965	1,878,755	642,506	187,034	120,927	-	-	-	
70403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70404	125,717	6,489	0.052370%	1,515,225	2,059,489	1,074,250	225,997	(52,143)	277,240	6,489	31,156	60,086	61,884	108,166	261,292	11,199	-	42,672	64,743	100,614	110,290	42,498	4,759	3,131	-	-	-	
70405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70406	65,133	3,643	0.027904%	788,251	1,068,266	558,847	117,100	75,511	192,611	3,643	16,208	31,258	32,193	522,054	601,713	5,826	-	22,199	279,337	307,362	85,089	48,235	124,439	36,587	-	-	-	
70407	28,073	494	0.017424%	327,400	443,705	232,117	48,638	55,085	103,723	494	6,732	12,983	13,372	78,067	111,154	2,420	-	9,220	1,170	12,810	64,557	28,685	3,827	1,274	-	-	-	

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Actual Employer Contributions (2)	Allocated Nonemployer Contribution (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2019			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30								
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Deferred Amounts from Changes in Proportion & Differences		Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (15)		Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (15)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)		Total Deferred Inflow of Resources (21)	2020 (22)	2021 (23)	2022 (24)	2023 (25)	2024 (26)	Thereafter (27)
							Proportionate Share of Aggregate Plan Pension Expense (8)	Between Employer Contrib. & Proportionate Share of Plan Contributions (9)					Employer Pension Expense (10)	Employer Contribution (15)					Employer Contribution (20)								
Aggregate - PORS	237,589,011	12,470,282	100.0000%	2,865,941,214	3,884,028,879	2,031,869,450	425,754,705	N/A	N/A	N/A	58,929,734	113,648,992	117,049,205	N/A	289,627,931	21,181,419	-	-	80,711,102	N/A	101,892,521	132,195,023	33,366,278	10,333,320	11,840,789		
Employer																											
72004																											
72006																											
72007																											
72009													(303)	(303)													
72010																											
72011	1,422	295	0.000687%	19,675	26,665	13,949	2,923	(3,429)	(506)	295	405	780	804	5,438	7,427	145			554	43,352	44,051	(9,430)	(11,159)	(13,208)	(2,818)		
72012			0.000000%																								
72101	1,305,817	81,746	0.554894%	15,902,931	21,552,243	11,274,719	2,362,487	(607,528)	1,754,959	81,746	326,997	630,631	649,499	-	1,607,127	117,534			447,861	1,023,199	1,588,594	260,756	(180,401)	(113,919)	50,096		
72102	1,680,483	95,971	0.718123%	20,362,026	27,592,663	14,486,670	3,028,618	(33,591)	2,999,027	95,971	418,645	807,377	831,533	216,991	2,272,646	150,676			573,382	381,018	1,104,876	793,134	(104,876)	83,663	79,394		
72108	20,892	3,288	0.000897%	255,210	348,515	180,227	37,765	4,200	41,985	3,288	5,227	10,081	10,882	23,231	48,921	1,879			7,159	26,638	11,394	4,835	5,027	1,532			
72109	7,116	522	0.000305%	87,540	118,638	62,063	13,005	(10,082)	2,923	522	1,800	4,241	3,575	15,721	24,567	641			2,465	45,704	48,816	(5,646)	(9,801)	(8,223)	(579)		
72110	4,028	602	0.000161%	46,169	62,569	32,732	6,859	7,736	14,595	602	949	1,831	1,886	10,610	15,476	341			1,300	1,641	9,311	4,040	289	195			
72111	6,242	557	0.000275%	79,073	107,163	56,061	12,747	(4,309)	557	557	1,626	3,229	3,196	10,966	15,057	584			20,359	23,170	(5,416)	(6,111)	(4,000)	(4,199)			
72112			0.000000%																								
72113	6,923	342	0.000296%	83,274	112,857	59,039	12,371	1,886	14,257	342	1,712	3,302	3,401	8,707	17,122	615			2,345	12,611	15,571	4,947	(537)	(2,724)	(135)		
72114			0.000000%																								
72115			0.000000%																								
72116			0.000000%																								
72117	34,734	1,039	0.014280%	409,997	555,643	290,676	60,008	9,804	70,742	1,039	8,430	16,258	16,745	63,616	105,049	3,030			11,546	8,336	22,912	47,257	28,394	5,095	1,392		
72119	234,863	8,932	0.037945%	2,794,146	3,786,730	1,980,969	415,089	37,755	452,844	8,932	57,453	110,822	114,117	362,586	644,958	20,651			76,689	341,852	441,192	176,933	58,289	(38,728)	7,273		
72120	20,720	3,186	0.000286%	237,478	321,840	168,365	35,279	10,030	45,309	3,186	4,883	9,417	9,699	11,088	35,087	1,755			6,688	19,420	27,863	1,393	1,129	3,363	1,319		
72122	39,688	2,238	0.001767%	480,520	651,218	340,675	71,384	981	72,365	2,238	9,880	19,055	19,625	10,649	59,409	3,551			13,512	8,121	25,204	20,854	5,963	4,671	2,737		
72123	42,580	3,422	0.001528%	488,009	661,368	345,984	72,497	10,034	82,531	3,422	10,034	19,352	19,311	18,094	67,431	3,607			13,743	8,123	26,611	20,854	5,963	4,671	2,737		
72124	2,847	423	0.001138%	32,627	44,217	23,132	4,847	6,756	11,603	423	1,294	1,333	1,734	21,734	25,032	241			919	1,160	8,261	7,136	6,874	1,601			
72125			0.000000%																								
72126	11,159	547	0.000681%	134,163	181,822	95,117	19,931	3,725	23,656	547	2,759	5,320	5,479	7,900	21,458	992			3,778	106	4,876	8,931	4,149	2,530	973		
72127			0.000000%																								
72201	497,208	26,945	0.020612%	6,007,345	8,141,376	4,259,034	892,431	12,381	904,812	26,945	123,524	238,221	245,349	42,381	649,475	44,399			169,180	28,969	242,548	293,584	76,619	14,273	23,451		
72202	2,133,290	114,305	0.008823%	25,759,787	34,910,620	18,262,944	3,826,788	276,343	4,103,131	114,305	529,675	1,021,505	1,052,067	1,466,204	4,066,451	190,384			725,451	728,704	1,644,539	1,412,167	433,873	385,507	193,365		
72203			0.000000%																								
72204			0.000000%																								
72205			0.000000%																								
72206			0.000000%																								
72207			0.000000%																								
72210			0.000000%																								
72301	2,052,379	104,850	0.0062687%	24,724,097	33,507,014	17,528,670	3,672,930	208,969	3,881,899	104,850	508,379	980,435	1,009,768	709,600	3,208,182	182,729			696,284	33,176	912,189	1,435,116	553,122	192,847	114,908		
72303	20,554	3,186	0.000220%	235,569	319,252	167,011	34,995	35,758	70,753	3,186	4,844	9,341	9,621	54,882	78,688	1,741			6,634	7,997	16,372	35,840	21,152	4,890	434		
72304	883	277	0.000046%	11,066	17,708	9,263	1,941	(10,284)	(8,343)	277	518	518	518	1,321	59	868			20,615	21,000	(5,211)	(6,344)	(3,588)	(694)			
72305	6,832,536	398,828	0.005806%	82,878,994	112,320,688	58,758,810	12,312,283	398,828	1,704,165	398,828	3,286,569	3,384,899	-	8,375,631	612,537	-			2,314,052	2,194,294	5,140,883	29,950,441	259,050	(23,886)	231,952		
72306			0.000000%																								
72307	601,597	42,389	0.020582%	6,894,931	9,344,266	4,888,307	1,024,288	1,176,632	2,200,920	42,389	141,774	275,419	281,599	1,938,521	2,635,313	50,959			194,176	50,763	295,898	1,494,669	772,648	47,034	25,063		
72309	888,516	48,389	0.005436%	10,371,157	14,095,377	7,352,850	1,540,705	1,785,407	46,389	48,389	213,251	413,269	423,573	500,154	1,548,249	76,650			292,074	204,222	550,846	408,713	136,230	114,300	59,478		
72314	311,050	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	
72316	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	
72319	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	
72321	3,508	300	0.0001523%	43,645	59,149	30,943	6,484	(2,408)	4,076	300	897	1,731	1,783	6,762	11,173	323			1,229	17,377	18,929	(1,083)	(2,667)	(3,265)	(742)		
72322	-	-																									

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2019					Pension Expense and Revenue Offset for Nonemployer Contribution						Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30						
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	Deferred Amounts from Changes in Proportion & Differences Between Employer Share of Plan Contributions		Revenue Credit (10)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Preparation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources (21)	2020 (22)	2021 (23)	2022 (24)	2023 (25)	2024 (26)	Thereafter (27)						
								Proportionate Share of Aggregate Plan Pension Expense (9)	Employer Pension Expense (11)					Total Deferred Outflow of Resources (16)	Total Deferred Inflow of Resources (20)																		
Aggregate - PORS	237,589,011	12,470,282	100.0000%	2,865,941,214	3,884,029,879	2,031,869,450	425,754,705	N/A	N/A	N/A	58,929,734	113,648,992	117,049,205	N/A	289,627,931	21,181,419	-	80,711,102	N/A	101,892,521	132,195,023	33,366,278	10,333,320	11,840,789	-	-	-	-					
Employer																																	
73809	5,520	259	0.002311%	66,236	89,766	46,960	9,840	(4,312)	5,528	259	1,362	2,627	2,705	20,918	27,612	490	-	1,865	37,887	40,242	1,263	(2,278)	(9,456)	(2,159)	-	-	-	-					
73810	9,661	832	0.003684%	110,726	150,060	78,502	16,449	3,468	19,917	832	2,277	4,391	4,522	46,418	57,608	818	-	3,118	40,624	44,560	1,363	5,198	(5,440)	(2,593)	-	-	-	-					
73811	11,767	832	0.003684%	144,394	195,668	102,371	21,651	(13,420)	7,828	832	2,869	5,726	5,897	57,238	70,847	1,066	-	4,066	40,242	44,560	1,363	2,278	(2,843)	(1,448)	-	-	-	-					
73812	44,356	2,666	0.018804%	538,921	730,365	382,079	80,000	(13,719)	66,341	2,666	11,081	21,371	22,010	30,548	38,510	3,983	-	15,177	45,503	64,663	1,781	4,041	(1,903)	428	-	-	-	-					
73815	425	178	0.000241%	6,909	9,364	4,898	1,026	(8,600)	(7,574)	178	142	274	282	1,687	2,385	51	-	195	16,844	17,090	(8,993)	(4,819)	(1,034)	142	-	-	-	-					
73816	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73817	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73819	14,455	-	0.005781%	165,666	224,517	117,453	24,611	6,123	30,934	-	3,406	6,570	6,766	21,953	38,695	1,224	-	4,666	15,919	21,809	14,745	5,039	(2,509)	(390)	-	-	-	-					
73820	9,178	377	0.003821%	109,505	148,405	77,636	16,268	(4,427)	11,841	377	2,252	4,342	4,472	17,403	28,469	809	-	3,684	17,416	21,309	773	6,143	325	(80)	-	-	-	-					
73821	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73822	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73901	563,075	30,188	0.237249%	6,799,410	9,214,813	4,820,585	1,010,098	(1,008,579)	1,149,273	30,188	139,150	1,149,273	30,188	139,150	269,631	277,698	-	209,706	896,845	50,253	19,486	63,967	305,706	387,879	132,032	44,455	26,773	-					
73902	74,549	10,166	0.039280%	965,549	1,313,969	697,382	144,033	(148,530)	24,504	10,166	19,936	38,447	39,598	31,962	129,943	7,166	-	27,205	504,843	538,314	(150,951)	(156,534)	(64,493)	2,607	-	-	-	-					
73903	1,541,714	71,383	0.643266%	18,492,938	25,062,316	13,110,958	2,747,249	(2,827,149)	492,991	71,383	380,253	733,338	733,338	380,253	1,240,240	205,706	-	2,084,700	1,353,076	1,284,207	520,801	244,128	901,605	1,380,897	667,560	148,676	59,938	-					
73904	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73906	134,712	6,037	0.055286%	1,611,131	2,186,177	1,143,664	239,642	(200,651)	259,707	6,037	13,169	63,969	65,849	160,500	323,511	11,022	-	45,429	5,915	63,266	126,043	71,887	47,351	14,475	-	-	-	-					
73907	53,937	2,781	0.022682%	650,555	880,979	460,870	96,570	(31,152)	93,418	2,781	13,366	25,778	26,483	37,735	103,428	4,804	-	18,307	48,506	71,617	28,971	9,823	(6,859)	(1,292)	-	-	-	-					
73909	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73910	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73911	350,683	17,199	0.147115%	4,216,312	5,714,102	2,989,243	626,361	(104,084)	730,445	17,199	86,696	167,198	172,200	271,442	697,536	31,162	-	118,740	25,354	175,256	275,265	144,229	76,591	26,195	-	-	-	-					
73912	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73913	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73914	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73915	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73916	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73917	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
73918	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74001	2,425	828	0.001301%	37,280	50,523	26,430	5,538	(22,485)	(16,647)	828	767	1,478	1,523	511	4,279	276	-	1,060	63,897	65,223	(34,681)	(22,110)	(12,190)	(1,962)	-	-	-	-					
74002	6,880,123	402,766	0.295445%	84,615,630	114,674,242	59,905,035	12,520,217	(1,133,770)	11,436,447	402,766	1,739,874	3,355,436	3,455,823	537,035	9,088,170	635,942	-	2,382,959	3,174,133	6,182,464	3,037,564	84,548	(443,356)	226,951	-	-	-	-					
74003	7,108,904	422,394	0.301805%	86,316,550	116,979,391	61,195,938	12,822,900	(1,282,749)	12,446,551	422,394	1,774,848	3,422,886	3,525,293	423,360	9,146,387	629,572	-	2,420,861	3,128,288	4,937,092	5,397,084	914,935	1,380,477	349,860	-	-	-	-					
74008	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74009	813	-	0.000325%	9,312	12,621	6,602	1,383	(1,068)	315	-	191	369	380	2,413	3,353	69	-	262	437	768	1,892	768	(88)	13	-	-	-	-					
74010	202,249	-	0.088881%	2,317,988	3,141,424	1,643,387	344,353	(86,543)	257,810	-	47,663	91,920	94,670	3,391	237,641	17,132	-	65,280	70,857	153,269	59,672	5,741	9,322	9,730	-	-	-	-					
74013	238,694	13,060	0.106978%	2,885,365	3,910,353	2,045,640	428,640	(30,859)	397,781	13,060	59,329	114,419	117,842	30,703	322,293	21,325	-	81,258	69,259	171,842	117,459	26,949	(3,339)	9,383	-	-	-	-					
74014	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74016	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74017	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74018	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74020	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74021	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74022	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74024	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
74101	54,715	3,659	0.023224%	665,593	902,036	471,886	98,878	(21,660)	77,218	3,659	3,359	13,686	14,182	26,394	27,184	28,599	-	95,863	9,918	112,727	136,391	8,857	(17,330)	(25,312)	(2,343)	-	-	-					
74102	326,653																																

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2019			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30						
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	From Changes in Proportionate Share & Proportionate Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2020 (22)	2021 (23)	2022 (24)	2023 (25)	2024 (26)	Thereafter (27)	
Aggregate - PORS	237,589,011	12,470,282	100.0000%	2,865,941,214	3,884,029,879	2,031,869,450	425,754,705	N/A	N/A	N/A	58,929,734	113,648,992	117,049,205	N/A	289,627,931	21,181,419	80,711,102	N/A	101,892,521	132,195,023	33,366,278	10,333,320	11,840,789				
Employer																											
74602	3,435,659	179,511	1.445725%	41,433,631	56,152,394	29,375,246	6,155,243	366,925	6,522,168	179,511	851,962	1,643,052	1,692,210	1,217,840	5,405,064	306,225	1,166,861	91,469	1,564,555	2,308,997	927,746	402,688	201,379	-	-	-	-
74604	763,283	29,569	0.317066%	9,086,918	12,314,929	6,442,362	1,349,922	616,482	1,966,404	29,569	186,846	360,342	371,123	1,035,117	1,952,428	67,159	255,907	-	323,066	965,229	475,656	143,302	46,176	-	-	-	-
74605	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74607	153,341	8,996	0.064920%	1,860,556	2,521,494	1,319,080	276,398	(5,811)	270,587	8,996	38,257	73,780	75,988	44,956	232,981	13,751	52,397	37,205	103,353	79,278	21,352	18,789	10,210	-	-	-	-
74609	386,443	20,600	0.162778%	4,665,136	6,322,365	3,307,447	693,037	106,364	799,401	20,600	95,925	184,996	190,511	124,314	595,766	14,479	131,380	82,501	248,360	285,124	56,520	(7,947)	13,710	-	-	-	-
74610	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74611	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74612	230	-	0.000092%	2,636	3,573	1,869	392	546	938	-	54	105	108	1,756	2,023	19	74	-	93	668	577	556	129	-	-	-	-
74613	364,254	16,547	0.152284%	4,364,384	5,914,775	3,094,222	648,358	210,654	859,012	16,547	89,741	173,070	178,248	359,698	800,757	32,256	122,910	-	155,166	376,919	183,365	63,372	21,936	-	-	-	-
74616	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74618	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74619	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74620	-	172	0.000069%	1,968	2,668	1,396	292	(5,452)	(5,160)	172	40	78	80	81	279	15	55	12,594	12,664	(6,207)	(4,993)	(1,181)	(3)	-	-	-	-
75001	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75002	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75003	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75014	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75015	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75016	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75018	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75021	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75022	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75025	-	-	0.000000%	-	-	-	-	-	-	(34,195)	(34,195)	-	-	-	-	-	-	-	5,806	5,806	(5,806)	-	-	-	-	-	-
75026	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80101	5,848	224	0.002428%	69,595	94,317	49,341	10,339	6,751	17,090	224	1,431	2,760	2,842	15,910	22,943	514	1,960	891	3,365	1,159	5,410	4,782	1,227	-	-	-	-
80103	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80201	20,276	124	0.008577%	245,237	332,355	173,866	36,432	11,060	47,492	1,122	5,043	9,725	10,016	9,953	34,737	1,812	6,906	17,854	26,572	11,346	912	(8,904)	(189)	-	-	-	-
80202	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80202	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80401	6,956	402	0.002942%	84,326	114,282	59,785	12,527	(486)	12,041	402	1,734	3,344	3,444	18,227	8,522	623	2,375	1,250	4,248	3,252	532	163	327	-	-	-	-
80402	2,543	143	0.001074%	30,785	41,720	21,825	4,573	299	4,732	143	633	1,221	1,257	592	3,703	228	867	896	1,991	870	424	264	154	-	-	-	-
80403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80404	1,285	-	0.000514%	14,732	19,966	10,445	600,522	3,049	5,278	-	303	5,496	5,660	9,796	11,285	109	415	1,290	524	3,729	3,221	204	718	-	-	-	-
80405	11,155	937	0.004836%	138,583	187,813	98,251	20,587	(9,526)	11,061	937	2,850	5,496	5,660	26,370	40,376	1,024	3,903	32,710	37,637	(4,542)	(2,278)	7,206	2,353	-	-	-	-
80406	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80407	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80409	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80502	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80603	27	19	0.000019%	534	723	378	79	(7,991)	(7,912)	19	11	21	22	191	245	4	15	3,917	3,936	(2,995)	(584)	(128)	15	-	-	-	-
80601	11,140	13	0.004460%	127,829	173,238	90,627	18,990	22,090	41,080	13	2,628	5,069	5,221	40,523	53,441	945	3,600	-	4,545	27,973	16,695	3,488	741	-	-	-	-
80602	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80701	761	592	0.000541%	15,502	21,009	10,991	2,303	(27,944)	(25,641)	592	319	615	633	13,835	15,402	115	437	87,465	88,017	(26,552)	(27,175)	(17,011)	(1,877)	-	-	-	-
80702	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80801	25,376	194	0.010225%	293,049	397,151	207,763	43,534	(15,793)	27,741	194	6,026	11,621	11,969	85,744	115,360	2,166	8,253	49,730	60,149	18,457	33,116	3,176	462	-	-	-	-
80902	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81001	22,372	2,037	0.009761%	278,747	379,123	198,332	41,558	(50,480)	(8,922)	2,037	5,752	11,093	11,425	12,960	41,230	2,068	7,878	72,219	82,165	(32,215)	(10,511)	1,046	745	-	-	-	-
81002	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81003	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81102	15,353	735	0.006434%	184,388	249,889	130,725	27,392	4,786	32,178	735	3,791	7,312	7,531	11,703	30,337	1,363	5,193	151	6,707	12,893	6,281	3,254	1,202	-	-	-	-
81201	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81301	10,341	371	0.004284%	122,774	166,388	87,043	18,239	19,222	37,461	371	2,524	4,															

APPENDIX C

AGGREGATE COLLECTIVE PENSION AMOUNTS - SCRS & PORS

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,						
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proprietorship & Differences Between Employer and Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proprietorship & Differences Between Employer and Plan Contributions (14)	Total Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2020 (17)	2021 (18)	2022 (19)	2023 (20)	2024 (21)	Thereafter (22)	
10001	N/A	447,446	563,689	350,435	308	9,017	14,025	58,443	81,793	3,214	-	10,064	29,964	43,242	91,697	1,560	41,300	4,259	(8,272)	1,264	-	-	
10002	N/A	2,656,860	3,354,713	2,074,896	3,414	5,018	84,039	507,428	649,979	19,102	-	60,211	288,579	560,663	7,542	14,060	149,763	119,066	-	-	1,258	-	-
10100	N/A	15,612,827	19,801,421	12,124,753	38,328	341,701	502,576	3,212,035	3,881,048	112,447	-	359,038	63,592	535,077	1,761,588	71,814	467,406	(69,995)	27,213	58,335	-	-	
10200	N/A	15,987,344	20,233,457	12,379,016	49,044	359,511	519,312	3,595,074	4,238,231	115,244	-	370,446	48,867	534,559	2,393,463	56,108	481,089	(69,645)	44,497	53,149	-	-	
10300	N/A	45,293,332	57,660,120	35,473,263	382,726	1,419,739	1,419,739	2,463,660	2,463,660	325,739	-	1,018,742	960,739	2,304,914	4,543,840	225,467	638,352	(69,176)	(40,399)	152,497	-	-	
10600	N/A	5,557,863	7,001,745	4,352,861	3,820	111,999	174,214	12,385	302,418	39,927	-	125,008	15,098	320,003	549,922	24,845	101,387	(102,145)	(34,773)	17,916	-	-	
10700	N/A	3,811,136	4,808,793	2,989,541	2,624	7,699	119,650	185,709	232,422	27,422	-	85,855	1,191,758	1,305,035	206,663	12,895	(170,469)	(365,754)	(386,638)	2,730	-	-	
10900	N/A	2,179,856	2,745,544	1,706,856	1,498	43,917	68,313	62,647	176,375	15,656	-	49,018	104,358	169,032	262,289	10,295	65,192	(32,907)	(314,550)	6,508	-	-	
12300	N/A	1,141,238	1,437,721	893,806	784	22,998	35,773	59,555	75,555	8,198	-	25,669	100,479	86,603	100,479	5,945	59	(26,946)	(3,942)	3,780	-	-	
13300	N/A	5,242,931	6,604,996	4,106,209	3,604	105,653	164,342	165,655	439,254	37,664	-	117,925	358,570	514,159	760,829	22,660	157,309	(133,886)	(113,061)	14,733	-	-	
13400	N/A	2,158,664	2,865,008	1,764,005	2,465	79,118	110,623	28,869	213,030	25,253	-	79,378	215,735	300,466	248,976	17,042	138,804	(124,733)	(13,281)	11,765	-	-	
13700	N/A	1,440,414	1,814,620	1,128,117	990	29,026	45,150	214,581	289,747	10,348	-	32,398	11,064	53,810	229,182	4,855	110,187	68,590	51,037	6,122	-	-	
20101	N/A	2,587,379	3,259,557	2,026,409	1,779	52,139	81,103	236,538	371,559	18,587	-	58,196	1,263	78,046	380,265	13,495	165,973	48,121	68,885	10,333	-	-	
20102	N/A	71,450,577	94,839,106	52,206,423	1,054,096	2,426,409	2,719,825	7,660,559	9,275,521	523,751	-	1,893,785	1,531,707	3,949,243	10,675,127	306,813	3,025,531	227,538	217,066	141,180	-	-	
20105	N/A	-	-	-	-	-	-	-	-	-	-	-	560,157	560,157	(4,616,374)	-	(560,157)	-	-	-	-	-	
20108	N/A	355,811	448,247	278,667	245	7,170	11,153	23,415	41,983	2,556	-	8,003	59,989	70,548	(4,266)	2,343	(27,843)	(9,202)	7,069	1,410	-	-	
20200	N/A	3,652,294	4,601,126	2,860,439	2,511	73,599	114,483	386,639	473,232	26,237	-	82,148	108,385	150,416	14,247	180,216	39,210	36,216	13,204	-	-	-	
20300	N/A	3,831,729	4,827,177	3,000,971	2,634	77,215	120,107	11,802	211,758	27,526	-	86,184	183,182	298,982	347,664	19,654	37,461	(83,835)	(52,338)	11,578	-	-	
20400	N/A	28,043,109	35,578,300	21,768,788	71,303	616,165	903,881	2,648,908	3,240,257	201,998	-	645,590	133,935	981,523	4,601,254	100,374	2,108,760	957,789	102,959	89,226	-	-	
20500	N/A	9,697,767	12,217,157	7,595,190	6,666	195,424	303,981	260,470	766,541	69,667	-	218,123	33,775	323,565	1,329,844	38,782	469,751	(75,292)	15,307	33,209	-	-	
20600	N/A	36,255,121	46,194,406	27,989,865	133,313	836,960	1,146,118	3,604,613	4,261,579	261,579	-	846,377	443,868	1,551,824	5,106,317	69,124	1,538,109	64,802	331,430	118,449	-	-	
21100	N/A	2,709,748	3,413,716	2,122,246	1,863	54,605	84,938	190,340	331,746	19,466	-	60,948	151,716	232,130	446,326	9,543	179,460	(41,320)	(46,429)	7,904	-	-	
21400	N/A	110,871,663	139,698,394	86,628,479	78,198	2,236,230	3,476,361	3,592,225	9,383,034	796,224	-	200,942	2,494,369	440,355	13,611,248	155,966	4,413,283	565,230	585,810	37,444	-	-	
21900	N/A	554,957	699,129	434,636	381	11,183	17,395	1,307	20,266	3,987	-	12,482	31,150	47,619	367,523	2,659	1,636	(19,189)	(1,560)	1,860	-	-	
22100	N/A	4,182,095	5,268,565	3,275,373	2,875	84,275	131,090	-	218,240	30,043	-	94,064	112,593	239,700	395,234	18,988	62,752	(77,036)	(17,890)	13,714	-	-	
22200	N/A	187,506	236,219	146,853	129	3,779	5,877	1,977	11,762	1,347	-	4,217	2,186	5,564	26,106	788	6,535	(1,154)	178	638	-	-	
30100	N/A	1,001,085,974	1,262,762,809	782,792,851	1,022,154	20,501,104	31,530,949	22,469,085	75,531,390	7,195,088	-	22,611,796	110,273	296,177	1,267,101,889	4,562,757	40,075,666	(393,998)	2,464,078	3,468,487	-	-	
30200	N/A	90,255,080	113,868,948	70,557,419	96,698	1,852,788	2,845,643	1,852,788	7,141,989	648,738	-	2,039,913	162,924	2,851,575	13,355,868	445,045	3,547,301	231,893	189,192	322,027	-	-	
30300	N/A	672,314,430	847,887,571	525,840,348	652,092	13,734,503	21,564,703	19,153,993	64,705,329	4,831,764	-	92,885	20,100,598	90,206,728	2,970,020	31,398,372	4,195,956	5,819,204	2,467,520	-	-	-	
30400	N/A	80,631,139	112,077,889	70,107,889	85,934	1,130,875	1,830,078	5,700,866	6,441,552	76,027,919	-	1,456,008	1,456,008	1,456,008	1,456,008	1,456,008	1,456,008	(1,456,008)	(1,456,008)	27,645	-	-	
30500	N/A	506,772,388	630,071,369	396,397,919	482,499	10,343,834	15,949,093	20,647,698	47,203,124	3,641,959	-	11,175,462	339,456	15,418,057	68,812,356	1,601,088	2,207,396	3,400,894	4,094,988	1,801,789	-	-	
30600	N/A	54,721,469	69,059,317	42,762,637	62,961	1,127,589	1,727,378	2,857,567	5,775,495	393,373	-	1,238,031	4,497,219	6,128,623	2,766,063	169,103	619,020	(216,527)	(906,348)	150,726	-	-	
30700	N/A	2,321,799	2,934,095	1,811,321	3,494	48,650	73,684	1,857,129	157,949	16,699	-	52,763	216,562	2,233,029	(748,707)	31,516	(619,941)	(453,396)	(2,210)	-	-	-	
30800	N/A	35,377,842	44,592,959	27,688,676	29,375	717,876	1,111,350	404,876	2,263,477	254,201	-	797,164	10,519	1,061,884	4,218,059	147,591	1,193,320	(181,085)	65,107	124,550	-	-	
30900	N/A	8,029,712	10,115,756	6,288,786	5,520	161,810	251,695	37,897	456,922	57,484	-	180,605	184,650	422,894	885,808	35,390	164,392	(154,823)	(2,784)	27,246	-	-	
31000	N/A	22,762,144	28,675,538	17,827,074	15,647	458,690	713,489	2,736,350	3,921,176	163,519	-	511,968	8,606	694,993	3,675,315	82,229	1,742,119	838,720	568,604	90,641	-	-	
31102	N/A	16,439,694	20,712,488	12,873,902	11,701	331,676	515,501	128,962	987,840	118,104	-	369,878	576,283	1,064,265	1,618,336	76,331	321,971	(356,187)	(95,804)	53,596	-	-	
31104	N/A	42,605,050	53,754,919	33,304,480	46,251	875,202	1,343,580	894,582	3,159,622	306,244	-	963,117	3,637	1,272,998	5,442,217	178,677	1,752,836	(133,312)	119,805	147,294	-	-	
31105	N/A	7,073,371	8,919,951	5,532,806	6,733	144,374	222,612	-	373,719	50,834	-	2,004,142	2,214,604	(397,244)	47,301	(775,769)	(802,780)	(279,545)	17,209	-	-	-	
31107	N/A	18,377,614	23,151,948	14,393,156	12,633	370,336	576,054	-	959,023	132,021	-	413,351	691,069	1,236,441	1,759,659	83,473	234,559	(385,074)	(184,673)	57,371	-	-	
31108	N/A	91,046,644	114,906,589	71,145,922	105,662	1,876,993	2,874,479	-	4,857,134	654,512	-	2,060,120	4,038,597	6,753,229	6,608,874	454,388	(154,776)	(1,850,680)	(183,402)	292,763	-	-	
31113	N/A	6,893,908	8,935,132	6,996,872	6,178	180,968	280,958	-	644,927	64,180	-	200,954	301,578	569,712	762,195	40,704	92,996	(107,349)	57,879	31,690	-	-	
31121	N/A	36,084,568	45,959,989	28,260,292	25,010	727,357	1,131,184	1,888,418	2,592,227	259,227	-	811,676	3,761,365	2,983,261	2,983,261	185,388	(481,732)	(1,687,451)	(865,412)	100,745	-	-	
31123	N/A	86,444,704	108,961,899	67,656,199	71,846	1,754,177	2,715,582	50,085	4,591,690	621,133	-	1,947,867	4,337,190	6,906,190	7,703,444	429,752	5,063,913	(1,977,238)	(1,110,271)	266,095	-	-	
31124	N/A	35,806,210	45,159,519	28,003,248	35,272	633,006	1,127,454	808,398	2,427,768	257,337	-	392,326	1,132,828	1,298,563	2,988,294	162,231	174,191	(464,324)	(1,147,911)	126,702	-	-	
31126	N/A	44,784,625	56,436,819	35,061,194	34,443	906,664	1,405,541	613,813	2,959,861	321,763	-	1,008,343	7										

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Deferred Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2020 (17)	2021 (18)	2022 (19)	2023 (20)	2024 (21)	Thereafter (22)
60400	N/A	113,748,521	143,305,211	89,082,087	79,415	2,293,399	3,566,082	554,134	6,493,030	817,162	-	2,558,792	12,382,891	15,758,845	8,704,318	34,101	(925,100)	(5,360,829)	(3,278,530)	298,644	-	-
60500	N/A	5,200,884	6,554,416	4,071,420	4,073	105,294	163,262	6,547	302,016	37,367	-	117,121	30,521	459,030	509,030	8,581	-	-	-	14,366	-	-
60601	N/A	118,329,105	149,095,511	92,654,214	86,670	2,389,734	3,711,625	12,599,847	18,787,876	8,550,110	-	6,672,993	3,557	3,516,658	19,884,592	412,783	8,867,418	3,208,348	2,727,743	467,710	-	-
60700	N/A	309,696,752	390,347,578	242,399,731	253,466	6,280,659	9,726,967	199,757	16,460,849	2,255,228	-	9,777,305	18,626,726	22,839,259	30,763,255	1,450,325	3,539,094	(6,884,475)	(5,980,735)	947,705	-	-
60800	N/A	13,994,322	17,629,918	10,960,207	1,920	438,626	438,626	209,017	939,302	100,533	-	314,762	1,457,700	966,901	3,105,620	34,056	-	-	-	42,909	-	-
60900	N/A	4,686,950	5,904,577	3,670,771	3,222	94,449	146,914	175,923	420,508	33,670	-	105,419	-	139,089	658,171	11,536	220,874	11,045	32,847	16,563	-	-
61000	N/A	140,177,320	176,647,157	109,743,992	107,432	2,835,641	4,399,207	6,190,008	11,532,288	1,007,123	-	1,356,038	4,190,008	4,840,417	19,216,587	490,618	6,146,543	(701,203)	751,342	495,189	-	-
61200	N/A	3,683,893	4,640,935	2,885,187	2,532	74,236	115,473	69,724	261,965	26,464	-	82,858	-	109,322	472,536	12,511	130,264	(3,523)	13,149	12,753	-	-
62200	N/A	1,736,419	2,187,524	1,359,945	1,194	34,991	54,429	1,214,676	1,305,290	12,474	-	9,558	-	51,530	599,577	-	448,500	386,446	402,627	16,337	-	-
62500	N/A	1,635,657	2,060,386	1,281,030	1,124	32,961	51,270	38	85,393	11,750	-	36,789	137,722	181,261	125,817	4,851	(17,015)	(58,044)	(25,704)	4,896	-	-
62600	N/A	5,494,308	6,203,085	4,203,085	3,737	110,718	172,221	123,694	410,410	39,870	-	123,578	258,395	421,843	547,118	24,247	165,846	(12,826)	(71,356)	15,734	-	-
63000	N/A	14,574,077	18,360,288	11,414,265	10,018	293,689	456,831	169,320	930,258	104,698	-	327,802	1,003,793	1,436,293	1,306,560	54,381	169,266	(460,998)	(237,648)	43,345	-	-
63500	N/A	11,573,409	14,580,670	9,063,709	8,080	233,343	362,832	726,719	1,330,974	83,142	-	260,346	55,129	398,617	2,037,413	47,477	62,7178	92,186	170,289	42,704	-	-
63700	N/A	4,092,688	5,170,887	3,193,723	5,928	85,529	129,775	296,753	319,994	29,434	-	92,942	9,218	131,599	568,525	16,533	241,179	83,691	46,764	14,767	-	-
63800	N/A	472,799	595,628	370,291	325	9,528	14,820	10,634	18,580	3,397	-	24,949	19,850	38,980	51,304	88	12,856	(2,228)	(6,949)	1,409	-	-
64100	N/A	1,753,100	2,255,590	1,336,423	11,002	44,942	59,633	324,540	440,117	12,696	-	6,008	60,930	361,819	5,523	187,743	100,463	(80,740)	10,232	-	-	
66600	N/A	1,559,308	1,954,402	1,221,234	1,072	31,422	48,877	53,839	135,210	11,202	-	35,072	47,174	93,448	172,458	127	44,099	(21,052)	13,059	5,655	-	-
67000	N/A	443,059	558,162	346,999	305	8,928	13,888	11,379	34,500	3,183	-	9,965	4,946	18,094	37,614	1,833	14,018	888	1,847	1,847	-	-
67100	N/A	15,844,330	19,970,893	12,401,064	13,047	321,401	497,677	188,036	1,020,161	113,846	-	356,988	162,604	633,438	1,685,464	72,394	379,791	(11,867)	69,332	55,467	-	-
67200	N/A	100,517	126,631	78,724	69	2,026	3,151	10,269	15,515	722	-	2,261	254,799	257,782	(53,477)	2,089	(82,143)	(94,956)	(63,916)	(1,252)	-	-
67300	N/A	9,928,591	12,540,902	7,750,343	13,688	206,810	314,494	137,930	659,552	60,238	-	19,436	633,662	906,305	1,056,305	47,534	22,813	(307,567)	(117,604)	30,496	-	-
67400	N/A	8,917,434	11,234,101	6,984,041	6,130	179,699	279,521	473,530	938,880	64,061	-	200,572	133,158	397,791	1,098,953	49,912	340,038	137,685	32,819	30,546	-	-
67500	N/A	12,371,265	16,214,991	9,199,330	13,643	377,989	650,441	690,552	1,656,625	90,238	-	315,669	791,111	1,197,018	1,444,898	55,083	324,317	128,430	(35,876)	44,736	-	-
67600	N/A	1,465,411	1,846,112	1,147,695	1,007	29,530	45,934	28,722	105,193	10,527	-	32,960	184,379	227,866	128,121	7,971	3,640	(72,123)	(57,649)	3,469	-	-
67800	N/A	32,269,292	40,652,556	25,272,973	22,182	650,273	1,011,495	153,732	1,837,682	231,817	-	725,804	266,169	1,223,790	3,787,271	142,907	915,171	(368,353)	(41,003)	108,077	-	-
67900	N/A	864,792	1,089,540	677,231	612	17,444	27,116	18,300	83,902	6,212	-	19,456	26,115	51,273	114,433	17,585	6,001	5,494	3,039	-	-	
68000	N/A	1,437,541	1,811,001	1,125,867	988	28,969	45,060	30,672	171,589	10,327	-	12,492	55,152	320,528	3,336	94,388	17,731	(460)	4,778	-	-	
68100	N/A	9,787,630	12,330,366	7,665,570	6,728	197,235	306,798	197,235	678,729	70,313	-	92,433	382,890	1,383,976	45,186	296,750	(79,923)	44,494	34,319	-	-	
68200	N/A	77,689,426	97,896,479	60,826,840	58,414	1,570,471	2,437,602	2,237,230	6,303,717	558,159	-	1,748,827	3,891,153	6,198,137	23,778,236	366,113	2,735,147	(2,222,627)	(654,203)	247,262	-	-
68300	N/A	16,600,439	21,149,710	13,004,791	11,414	469,589	700,689	334,613	1,577,951	119,287	-	515,279	524,661	1,109,227	1,468,024	74,314	868,024	(265,589)	(58,589)	51,244	-	-
68400	N/A	566,357	713,491	443,565	389	11,413	17,763	21,492	51,047	4,069	-	12,739	9,243	26,051	176,292	2,608	3,911	(6,205)	(2,554)	1,845	-	-
70101	N/A	13,066,180	16,840,262	9,938,114	88,028	340,872	447,333	421,505	1,297,738	94,688	-	316,437	343,634	754,759	1,518,091	58,150	399,211	25,713	77,406	40,649	-	-
70102	N/A	8,093,594	10,409,948	6,172,636	50,064	206,788	274,560	247,627	847,027	58,607	-	74,287	315,233	327,632	1,056,909	33,857	342,141	38,050	99,661	39,543	-	-
70104	N/A	925,325	1,204,532	694,522	8,719	26,578	32,866	8,083	76,246	6,732	-	23,651	53,501	115,620	4,348	23,750	(5,033)	1,101	2,928	-	-	
70106	N/A	419,483	528,461	328,535	288	8,453	13,149	4,668	26,558	3,013	-	9,435	6,028	18,476	43,090	10,723	(15,163)	1,071	1,452	-	-	
70108	N/A	945,209	1,218,660	718,587	6,458	24,747	32,403	59,384	122,792	6,851	-	22,917	151,067	180,835	53,564	4,760	(65,658)	(45,588)	5,489	-	-	
70202	N/A	25,383,179	32,716,716	19,305,027	171,376	662,561	869,193	194,773	1,897,903	183,950	-	614,835	217,274	1,016,059	3,243,106	110,658	896,752	(76,969)	(15,502)	77,563	-	-
70203	N/A	80,702,740	103,999,613	61,392,936	540,867	2,102,605	2,761,580	149,922	5,549,044	584,807	-	1,861,477	4,953,651	9,255,683	370,037	1,875,906	(684,165)	(285,561)	242,928	-	-	
70204	N/A	714,593	900,238	559,662	491	14,400	22,399	16,917	54,207	5,134	-	16,073	16,053	37,260	68,575	-	18,898	(8,674)	4,185	2,537	-	-
70209	N/A	1,004,818	1,315,239	748,567	10,973	30,338	36,409	101,466	239,186	7,326	-	25,533	22,257	55,116	179,960	3,093	98,426	60,240	18,131	7,273	-	-
70211	N/A	1,097,682	1,382,850	859,693	755	22,120	34,407	32,982	90,264	7,886	-	24,689	15,399	32,575	121,428	46,213	5,170	2,558	(3,749)	-	-	
70212	N/A	527,712	655,158	370,358	3,732	16,656	22,676	16,656	46,201	4,926	-	5,939	240,509	202,074	4,424	62,728	(59,284)	(40,559)	(6,508)	-	-	
70213	N/A	1,868,301	2,353,668	1,463,234	1,284	37,649	58,563	5,641	103,137	13,422	-	40,022	237,615	293,059	155,020	55,354	(127,152)	(13,593)	61,179	-	-	
70214	N/A	2,796,282	3,522,730	2,190,019	1,922	56,349	87,651	68,361	214,283	20,088	-	62,894	131,631	214,613	177,590	-	(6,124)	(27,248)	22,953	10,889	-	-
70215	N/A	1,000,020	1,296,521	754,665	8,330	27,652	34,998	7,263	34,998	7,263	-	24,673	57,372	89,308	114,373	4,895	15,037	(11,361)	3,482	5,071	-	-
70216	N/A	114,946	144,808	90,024	79	2,316	3,603	19,601	25,999	826	-	2,585	10,560	5,471	26,903	276	14,536	1,892	3,225	475	-	-
70217	N/A	3,647,099	4,594,581	2,856,370	2,507	73,494	114,320	2,068	192,389	26,200	-	8,031	75,086	861,317	20,011	-	(313,866)	(319,698)	(46,985)	11,621	-	-
70218	N/A	665,211	838,027	450,827	5,213	13,405	21,867	13,405	34,800	6,779	-	14,962	47,979	66,541	146,641	-	6,2					

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)		Total Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Total Inflow of Resources (15)	Employer Expense (16)	Revenue Credit (17)	2020 (17)	2021 (18)	2022 (19)	2023 (20)	2024 (21)	Thereafter (22)
								Outflow of Resources (9)	Total Outflow of Resources (10)					Inflow of Resources (14)	Total Inflow of Resources (15)									
70608	N/A	1,088,525	1,371,313	852,521	748	21,935	34,120	25,843	82,646	7,820	-	24,483	37,564	69,867	119,324	4,925	19,399	(18,298)	7,762	3,916	-	-	-	
70609	N/A	37,751	47,559	29,566	26	761	1,183	209	2,179	271	-	489	1,343	2,463	46	4	792	(445)	128	-	-	-	-	
70701	N/A	131,034,509	168,881,631	99,665,674	882,503	3,418,169	4,485,952	2,803,359	11,589,983	949,578	-	3,173,314	1,831,272	5,954,164	17,609,192	560,084	5,350,995	(148,840)	44,660	389,003	-	-	-	
70702	N/A	18,610,352	24,593,233	13,682,691	251,857	609,626	697,573	996,823	2,555,879	185,582	-	486,789	1,437	624,408	2,986,644	75,519	1,165,166	406,622	263,518	96,164	-	-	-	
70704	N/A	25,272,686	31,836,296	19,993,304	509,283	1,101,057	792,183	663,731	1,982,568	181,554	-	586,436	749,990	3,425,819	-	-	1,095,024	(77,832)	126,266	88,670	-	-	-	
70705	N/A	130,961,085	165,000,092	102,554,503	93,465	2,642,433	4,106,677	3,049,358	9,891,933	940,837	-	2,946,571	17,011,693	20,899,101	11,981,598	-	(953,877)	(8,255,739)	(2,192,200)	395,367	-	-	-	
70707	N/A	4,808,668	6,057,915	3,766,099	3,305	96,902	150,730	257,730	528,508	34,545	-	108,517	116,874	261,376	587,570	-	207,722	(24,485)	6,818	18,077	-	-	-	
70709	N/A	3,296,663	4,153,105	2,581,912	2,266	66,433	103,335	915,601	1,087,635	23,683	-	74,149	26,678	124,510	783,326	-	437,979	336,911	173,039	15,196	-	-	-	
70712	N/A	18,214,644	24,614,340	12,968,726	359,784	707,800	736,866	2,127,208	2,931,688	134,466	-	508,756	669,636	2,624,414	669,636	-	1,262,052	546,941	327,477	125,581	-	-	-	
70714	N/A	4,148,778	5,482,944	3,050,292	56,138	135,896	155,506	79,878	79,878	427,418	-	108,517	74,750	213,625	537,400	18,707	150,169	19,931	24,939	18,754	-	-	-	
70715	N/A	1,408,603	1,777,076	1,101,057	1,522	28,296	44,487	28,296	44,487	130,712	-	31,938	115,088	157,050	99,807	-	(16,777)	(25,981)	15,702	4,738	-	-	-	
70718	N/A	63,053	79,434	49,383	43	1,271	1,974	3,634	4,723	453	-	1,418	4,848	6,719	4,776	-	(1,376)	524	824	233	-	-	-	
70719	N/A	5,180,120	6,525,867	4,057,016	3,561	104,387	162,373	265,211	535,532	37,213	-	116,512	171,531	325,256	560,016	-	218,224	(67,815)	41,133	18,734	-	-	-	
70801	N/A	118,909,140	152,663,780	90,902,035	677,928	2,981,249	4,012,115	8,808,863	16,480,155	860,429	-	2,844,604	539,996	4,245,029	22,787,957	432,929	8,596,597	2,018,419	1,204,472	416,639	-	-	-	
70802	N/A	10,323,291	13,566,081	7,648,946	123,891	322,643	379,392	711,635	1,537,561	75,377	-	265,513	54,631	395,512	1,684,361	41,736	633,324	253,914	191,065	63,737	-	-	-	
70803	N/A	-	-	-	-	-	-	182,033	182,033	-	-	1,941,017	1,941,017	(4,619,228)	(5,880,911)	-	(1,580,911)	(90,629)	(85,500)	(2,393)	-	-	-	
70804	N/A	833,112	1,094,897	617,221	10,016	26,055	30,626	25,883	92,380	6,084	-	21,433	86,837	114,254	53,737	-	15,504	7,044	3,162	-	-	-	-	
70805	N/A	1,280,260	1,612,860	1,002,687	880	25,799	40,130	91,581	158,390	9,197	-	28,796	26,374	64,367	162,895	4,446	44,111	14,229	30,556	5,127	-	-	-	
70806	N/A	7,397,984	9,710,948	5,489,956	86,510	228,985	270,797	528,707	1,114,999	53,993	-	189,626	7,271	250,890	1,281,145	27,266	559,832	191,779	83,645	28,853	-	-	-	
70807	N/A	223,336	296,446	163,180	3,296	7,584	8,502	7,023	26,405	1,637	-	5,919	16,421	23,977	25,835	1,158	4,373	(2,549)	(539)	1,143	-	-	-	
70808	N/A	2,592,188	3,265,615	2,030,175	1,782	52,336	81,253	85,643	220,914	18,622	-	58,304	157,922	238,488	329,076	-	76,838	(90,062)	(9,368)	8,658	-	-	-	
70809	N/A	2,059,713	2,594,808	1,613,146	1,416	41,506	64,563	22,732	130,217	14,797	-	46,327	396,009	457,133	132,258	-	(73,342)	(166,815)	(91,472)	4,713	-	-	-	
70812	N/A	5,085,051	6,409,879	3,984,908	3,498	102,532	159,487	352,768	618,285	36,552	-	114,441	18,961	169,954	569,149	-	277,948	60,542	90,326	19,515	-	-	-	
70813	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	N/A	12,361,622	15,856,551	9,461,052	67,529	307,034	415,686	226,626	1,016,875	89,418	-	294,880	317,028	701,326	1,531,784	55,398	324,803	(100,414)	46,144	45,016	-	-	-	
70902	N/A	1,760,452	2,296,921	1,317,246	17,685	51,642	63,054	131,724	212,818	11,991	-	44,297	301,364	358,479	213,108	-	(50,469)	(89,570)	(27,123)	3,197	-	-	-	
70903	N/A	203,015	263,633	152,873	1,780	5,701	7,148	1,163	17,92	1,476	-	9,560	16,070	22,146	9,700	-	3,960	(3,248)	1,538	548	-	-	-	
70905	N/A	7,016,254	8,839,011	5,495,057	4,823	141,388	219,928	1,471,389	837,278	50,404	-	157,810	21,119	229,333	950,528	26,848	367,616	71,824	141,105	27,400	-	-	-	
70908	N/A	-	477,777	297,026	261	7,642	11,888	26,591	46,382	2,724	-	8,530	732	11,986	55,905	1,259	28,189	2,805	2,074	1,529	-	-	-	
71001	N/A	273,190,142	351,989,417	207,890,041	1,815,048	7,102,234	9,347,837	4,093,549	19,795,556	629,948	-	6,609,964	84,909	94,209,626	365,908,448	1,149,949	11,205,021	(202,531)	888,009	1,034,264	-	-	-	
71003	N/A	55,126,731	69,448,145	43,174,681	37,894	478,318	1,727,971	4,178,873	3,355,126	306,021	-	1,128,668	617,626	2,253,563	5,995,120	-	168,295	(153,402)	(61,218)	41,366	-	-	-	
71004	N/A	19,499,662	24,565,494	15,271,932	13,404	392,946	611,225	1,602,016	2,619,591	140,082	-	438,588	83,159	661,829	2,507,036	73,625	1,056,632	438,020	387,660	75,450	-	-	-	
71006	N/A	189,402,700	248,141,961	140,924,491	2,115,490	5,764,963	6,885,473	6,107,810	20,873,736	1,381,304	-	1,801,584	6,107,810	6,277,835	27,785,830	795,235	9,446,024	4,285,444	1,928,688	869,745	-	-	-	
71008	N/A	64,124,836	83,654,639	47,989,613	641,855	1,878,823	2,295,635	2,191,385	7,007,698	466,885	-	1,612,842	99,038	2,178,765	264,519	-	3,354,024	697,394	532,954	244,560	-	-	-	
71011	N/A	18,497,566	23,303,063	14,487,101	12,715	372,753	579,814	1,107,014	2,072,296	132,883	-	416,049	548,932	2,696,756	1,011,912	261,832	182,902	66,718	66,718	-	-	-	-	
71012	N/A	5,468,920	7,158,995	4,073,794	59,836	165,216	198,218	252,191	675,481	39,872	-	139,005	71,010	249,887	803,097	22,894	265,417	82,579	57,781	19,817	-	-	-	
71015	N/A	8,697,331	10,956,817	6,811,659	5,979	175,264	272,622	58,616	512,481	62,480	-	195,621	220,389	478,490	1,088,007	-	180,983	(120,020)	(54,898)	27,927	-	-	-	
71016	N/A	11,559,340	14,563,201	9,052,491	8,124	123,111	262,418	423,538	1,027,191	83,042	-	260,044	65,012	408,498	1,507,569	-	405,586	30,683	140,419	42,406	-	-	-	
71017	N/A	22,903,775	28,853,964	17,937,998	15,744	461,544	717,929	4,899	1,200,116	164,537	-	515,154	557,422	1,263,713	2,342,167	-	337,758	(335,786)	74,453	-	-	-	-	
71018	N/A	111,786,939	146,644,956	83,027,254	1,288,069	3,441,279	4,082,728	143,731	8,955,807	815,667	-	2,859,875	2,978,227	6,377,690	14,911,331	526,456	3,041,679	(775,670)	(344,055)	380,084	-	-	-	
71019	N/A	22,650,947	28,951,891	17,416,167	102,284	541,545	751,435	750,849	2,146,113	163,623	-	534,206	377,895	1,075,724	3,188,444	-	1,099,521	(64,825)	(46,184)	81,877	-	-	-	
71020	N/A	12,745,419	16,556,551	9,982,080	8,761	392,691	597,988	607,968	1,956,661	91,661	-	286,571	35,426	126,458	358,325	-	168,295	(153,402)	(61,218)	41,366	-	-	-	
71024	N/A	2,105,392	2,652,354	1,648,921	1,447	42,427	55,548	55,548	109,868	15,125	-	47,355	110,952	173,432	187,662	-	5,550	(64,421)	(11,582)	6,889	-	-	-	
71025	N/A	10,656,580	14,016,384	7,886,313	130,456	335,577	392,866	206,361	1,065,260	77,837	-	274,816	454,358	807,011	1,457,864	49,005	358,877	(28,199)	(88,155)	15,726	-	-	-	
71026	N/A	4,140,263	5,215,865	3,242,611	2,846	83,432	129,778	93,123	129,778	29,743	-	98,120	508,321	630,479	1,216,500	-	390,122	(178,770)	13,769	-	-	-	-	
71027	N/A	269,969	340,105	211,437	186	5,440	8,462	7,294	21,382	4,900	-	6,072	16,211	24,222	40,796	1,194	7,586	(8,509)	(2,765)	848	-	-	-	
71028	N/A	126,930	158,772	98,706	87	2,540	3,950	6,114	12,691	905	-	2,835</												

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,							
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer and Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer and Proportionate Share of Plan Contributions (14)	Total Inflow of Resources (15)	Pension Expense (16)	Revenue Credit (17)	2020	2021	2022	2023	2024	Thereafter		
																	(17)	(18)	(19)	(20)	(21)	(22)		
71311	N/A	377,028	474,977	295,285	259	7,598	11,818	9,725	29,400	2,709	-	8,480	2,365	13,554	38,564	1,591	11,558	273	2,673	1,341	-	-	-	-
71312	N/A	2,174,603	2,740,224	1,702,599	1,636	43,960	68,232	25,942	139,770	15,624	-	48,951	94,570	150,621	120,919	-	14,509	(47,905)	6,438	7,583	2,304	-	-	-
71313	N/A	-	-	-	-	-	-	5,102	5,102	-	-	12,975	5,102	-	-	-	-	(383)	(4,791)	(2,636)	(63)	-	-	-
71314	N/A	14,704	18,524	11,516	10	296	461	728	1,495	776	-	331	137	574	1,846	58	689	13	195	55	-	-	-	-
71315	N/A	1,079,699	1,360,194	845,609	742	21,757	33,844	225,270	281,781	1,056	-	24,453	87,100	119,511	203,886	-	44,673	(23,806)	72,806	40,479	4,592	-	-	-
71401	N/A	20,564,191	26,808,486	15,404,341	201,939	598,695	734,325	124,439	1,659,398	149,685	-	516,110	437,396	1,103,191	2,508,641	96,152	543,996	(95,266)	24,337	83,139	-	-	-	-
71402	N/A	5,146,363	6,696,124	3,865,119	47,845	147,187	182,485	99,649	277,164	37,432	-	128,393	110,001	275,822	652,531	22,671	182,363	(1,749)	5,595	15,129	-	-	-	-
71404	N/A	814,633	1,026,267	638,012	560	16,416	25,535	215,102	257,613	5,852	-	18,323	83,471	107,646	105,580	2,966	51,626	25,179	68,546	4,616	-	-	-	-
71406	N/A	918,273	1,194,138	690,172	8,400	62,128	32,496	69,450	106,474	6,678	-	22,870	38,474	60,272	136,279	3,938	44,216	236	(8,026)	2,026	-	-	-	-
71407	N/A	716,193	924,367	543,719	5,097	18,951	24,650	19,589	68,287	5,193	-	17,422	20,145	222,760	24,055	4,713	(42,662)	(79,730)	(29,828)	(2,252)	-	-	-	-
71408	N/A	904,941	1,139,999	708,717	625	18,235	28,365	17,232	47,222	6,501	-	94,139	91,339	120,993	65,013	4,720	(16,935)	(38,490)	(20,880)	2,534	-	-	-	-
71409	N/A	8,102,991	10,212,914	6,342,413	6,578	164,277	254,474	29,912	578,241	58,221	-	182,541	123	240,885	1,059,052	32,439	354,571	(32,945)	60,862	28,977	-	-	-	-
71501	N/A	43,425,823	56,633,492	32,512,974	430,909	1,268,662	1,552,824	1,830,409	5,082,804	316,139	-	1,091,156	751,795	2,159,909	6,019,619	178,622	2,043,497	261,320	422,518	196,381	-	-	-	-
71504	N/A	8,666,167	11,292,276	6,495,873	83,984	251,206	179,717	717,713	630,669	6,069	-	21,181	428,018	708,268	1,107,576	42,575	189,308	(127,177)	(79,577)	27,011	-	-	-	-
71505	N/A	6,150,839	7,748,769	4,817,273	4,228	123,948	192,801	554,168	875,145	44,187	-	138,345	-	182,532	1,026,722	22,072	421,293	175,508	73,470	22,341	-	-	-	-
71506	N/A	3,073,860	3,990,054	2,315,945	26,608	85,980	108,055	57,112	277,755	22,337	-	76,125	82,087	379,912	13,582	100,635	(19,384)	4,168	11,787	-	-	-	-	-
71507	N/A	27,621,511	35,736,178	20,902,833	214,484	748,460	959,216	628,081	2,550,241	200,464	-	677,039	995,624	2,888,378	133,602	518,322	(100,074)	155,218	102,648	-	-	-	-	-
71508	N/A	12,974	16,345	10,161	9	261	407	677	93	-	-	292	451	836	1,122	61	86	(235)	(53)	-	-	-	-	-
71604	N/A	2,983,345	3,758,391	2,336,525	2,051	61,019	93,514	20,512	61,290	21,432	-	(146,235)	82,204	1,674,201	78,051	-	(62,535)	(301,029)	(165,675)	6,027	-	-	-	-
71605	N/A	11,439,682	14,858,009	8,612,318	100,818	321,744	402,995	338,231	1,163,788	83,149	-	283,821	58,464	425,434	1,528,098	47,876	505,494	90,422	98,519	43,920	-	-	-	-
71606	N/A	1,162,748	1,464,819	910,652	799	23,431	36,447	8,634	68,734	8,353	-	26,153	86,646	123,393	5,823	-	5,829	(42,949)	(18,770)	3,472	-	-	-	-
71607	N/A	7,985,292	10,414,066	5,978,520	79,258	233,307	285,549	330,739	928,853	58,133	-	200,652	179,438	438,223	1,101,407	35,735	304,813	92,858	59,894	33,066	-	-	-	-
71608	N/A	197,219	172,543	107,329	94	2,762	4,296	2,743	4,296	884	-	3,082	4,066	17,256	17,256	-	5,004	487	476	-	-	-	-	-
71609	N/A	3,046,141	3,837,501	2,385,706	2,094	61,384	95,483	48,142	218,843	21,883	-	1,322	91,719	411,430	1,179,443	-	162,077	20,273	36,318	11,218	-	-	-	-
71610	N/A	6,191,688	7,800,487	4,849,066	4,309	124,824	194,107	142,266	465,506	44,481	-	139,280	29,005	212,766	794,582	25,773	226,338	(7,056)	13,690	19,768	-	-	-	-
71611	N/A	922,055	1,161,597	722,144	634	18,581	28,902	21,075	69,192	6,624	-	20,739	-	134,523	17,363	-	40,488	(3,941)	1,215	3,167	-	-	-	-
71612	N/A	60,490	76,204	47,375	42	1,219	1,896	1,025	13,882	435	-	1,361	1,796	13,085	7,700	-	3,381	788	218	-	-	-	-	-
71614	N/A	288,295	363,191	225,790	198	8,180	9,037	7,978	23,023	2,071	-	6,484	9,791	18,346	44,953	1,272	8,027	(12,120)	(2,143)	913	-	-	-	-
71701	N/A	16,094,419	20,811,199	12,888,503	122,591	433,771	557,774	311,136	1,114,136	116,780	-	393,814	766,177	1,278,771	1,544,175	78,771	139,762	(250,298)	(10,020)	46,902	-	-	-	-
71702	N/A	4,554,410	9,748,444	4,788,444	47,234	193,865	256,637	60,805	544,637	487,623	-	193,865	256,637	487,623	120,442	-	35,946	(75,428)	31,089	3,089	-	-	-	-
71705	N/A	1,124,559	1,460,814	846,447	9,557	31,674	39,838	26,022	103,283	8,174	-	27,914	396,992	340,555	88,244	4,477	34,612	(125,333)	(2,411)	6,608	-	-	-	-
71706	N/A	455,675	600,932	335,982	5,910	16,674	16,957	70,948	108,489	3,332	-	11,846	5,074	20,252	70,148	1,476	40,597	27,878	16,488	3,274	-	-	-	-
71707	N/A	37,876	47,716	29,664	26	7,177	1,187	21	1,997	272	-	852	11,755	12,879	15,180	-	(3,363)	(4,115)	(3,443)	38	-	-	-	-
71802	N/A	1,144,175	1,500,941	849,825	13,180	35,219	41,786	164,488	250,473	8,349	-	251,334	288,953	1,504,413	33,147	3,995	81,759	(33,147)	(73,718)	(9,173)	-	-	-	-
71803	N/A	90,034,638	116,357,598	68,233,667	672,582	2,415,618	3,113,961	3,920,295	10,210,456	653,150	-	2,199,293	199,281	3,051,724	13,720,630	368,666	1,546,416	1,137,444	985,095	399,777	-	-	-	-
71805	N/A	251,191	316,449	196,731	173	5,062	7,874	3,238	45,307	1,805	-	5,650	102,195	109,650	17,868	-	17,868	(38,561)	(2,245)	250	-	-	-	-
71807	N/A	2,733,619	3,443,787	2,140,942	1,879	55,086	85,686	138,151	280,802	19,638	-	61,485	138,980	220,103	201,299	13,108	9,807	(5,430)	45,846	10,475	-	-	-	-
71808	N/A	7,670,477	9,663,196	6,007,438	5,273	154,571	240,434	112,240	613,018	55,103	-	172,528	-	227,628	993,469	-	331,299	4,224	23,443	26,424	-	-	-	-
71809	N/A	35,088,211	46,132,456	25,981,013	425,721	1,101,181	1,291,738	1,615,750	4,434,390	256,248	-	903,780	120,534	1,280,562	5,515,359	144,477	1,984,241	532,932	443,506	193,149	-	-	-	-
71810	N/A	3,251,034	4,201,439	2,621,439	1,774	52,012	80,904	47,150	181,840	18,542	-	58,053	133,407	210,002	337,625	11,301	65,617	(59,501)	(41,902)	7,624	-	-	-	-
71811	N/A	10,764,215	13,560,658	8,430,421	7,399	216,914	337,409	434,734	996,456	77,328	-	242,110	242,981	2,749,419	795,754	55,552	(205,593)	(777,034)	(786,062)	15,746	-	-	-	-
71812	N/A	399,896	509,075	305,556	3,899	9,614	13,249	8,032	64,270	2,976	-	9,413	19,987	7,688	71,140	1,339	34,034	17,829	15,537	1,544	-	-	-	-
71813	N/A	2,071,942	2,610,213	1,622,723	1,424	41,753	64,946	14,884	50,662	14,884	-	46,602	92,604	108,866	238,232	3,052	58,431	(50,087)	(20,272)	6,505	-	-	-	-
71815	N/A	478,219	620,261	360,690	4,036	13,275	16,761	39,690	73,762	3,474	-	11,814	17,322	32,610	76,798	1,983	25,012	6,485	6,632	3,024	-	-	-	-
71817	N/A	1,712,751	2,157,708	1,341,409	1,177	34,514	53,687	116,249	205,627	12,304	-	38,523	343	51,170	255,922	-	102,171	15,791	29,928	6,567	-	-	-	-
71819	N/A	5,277	6,649	4,133	4	106	165	529	804	38	-	119	463	620	335	28	(78)	135	109	18	-	-	-	-
71901	N/A	14,236,895	18,500,140	10,711,134	127,359	402,271	502,437	5,058	1,037,125	103,499	-	353,760	751,997	1,209,256	1,443,971	72,032	75,877	(223,257)	(62,901)	38,150	-	-	-	-
71902	N/A	2,167,119	2,859,538	1,495,981	2,406	11,700	17,665	5,948	23,148	1,440	-	7,406	17,665	17,665	24,886	943	5,628	(12,127)	(1,109)					

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2019				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,						
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2020 (17)	2021 (18)	2022 (19)	2023 (20)	2024 (21)	Thereafter (22)		
																	2020	2021	2022	2023	2024	Thereafter		
72304	N/A	17,069,193	21,504,899	13,367,444	11,993	344,224	535,166	382,031	1,273,414	122,625	-	383,996	56,229	562,850	2,021,427	71,114	594,780	21,465	36,662	57,657	57,657			
72305	N/A	232,505,430	300,818,686	175,944,675	1,807,019	6,301,758	8,075,505	1,687,420	16,570,538	1,687,420	-	5,699,464	2,492,603	9,799,494	28,648,064	1,046,772	6,985,409	921,817	62,584	745,228	745,228			
72306	N/A	27,918,387	35,171,325	21,865,390	19,191	562,596	875,114	52,290	1,509,191	200,561	-	627,943	182,075	1,010,579	3,100,238	-	627,684	(237,650)	13,906	94,672	94,672			
72307	N/A	10,138,748	13,430,796	7,428,830	144,004	388,787	383,572	1,993,922	2,859,992	74,262	-	1,665,707	2,007,105	1,131,470	11,140,700	-	114,898	(655,773)	46,262	35,954	35,954			
72309	N/A	21,728,489	28,363,238	16,247,794	221,060	640,136	779,575	1,811,203	2,821,972	158,239	-	547,524	829,085	3,547,515	12,400,446	90,413	371,837	277,187	101,418	101,418				
72314	N/A	21,026,615	26,829,399	16,203,240	85,306	493,247	602,941	3,703,011	4,974,505	151,789	-	493,146	644,935	4,305,376	-	2,364,870	1,154,531	715,074	95,095	95,095				
72316	N/A	1,068,241	1,345,760	836,635	734	21,527	33,484	8,061	94,251	7,674	-	24,027	82,103	113,804	8,083	-	(1,972)	(32,161)	10,622	3,959	3,959			
72319	N/A	8,675,271	10,929,026	6,794,382	5,963	174,819	271,930	3,710	456,422	62,222	-	195,125	340,843	598,290	777,928	-	8,895	(138,644)	(40,399)	28,279	28,279			
72321	N/A	30,611,669	38,568,462	23,971,501	21,910	617,721	959,951	894,841	2,494,423	219,918	-	688,768	1,379,808	2,288,490	3,671,527	133,973	763,844	(799,839)	95,427	106,498	106,498			
72322	N/A	3,991,245	5,028,134	3,125,902	2,744	80,429	125,107	88,511	296,791	28,672	-	89,771	29,290	147,733	514,948	-	120,523	(2,363)	17,010	13,888	13,888			
72323	N/A	11,736,688	13,888,412	8,188,412	205,923	548,043	649,214	538,623	2,041,937	129,623	-	454,792	797,836	2,415,665	77,188	753,976	185,427	215,547	89,152	89,152				
72324	N/A	4,580,492	6,150,305	3,292,031	82,243	169,921	181,369	137,929	210,122	33,729	-	126,894	210,122	369,411	604,438	-	126,894	10,311	16,455	16,455				
72327	N/A	12,467,800	15,706,819	9,764,651	8,570	251,244	390,809	133,467	784,090	89,566	-	280,427	1,299,993	1,669,986	1,260,961	67,929	(303,780)	(367,402)	(250,268)	35,554	35,554			
72328	N/A	890,954	1,202,235	635,720	17,233	34,264	35,868	6,322	93,587	12,246	-	24,781	45,636	6,574	-	25,975	(4,980)	(7,494)	3,096	3,096	3,096			
72329	N/A	5,851,002	7,860,127	4,202,133	105,864	217,847	232,062	93,661	649,434	43,093	-	160,656	120,683	324,432	835,912	-	230,884	56,073	14,923	23,123	23,123			
72330	N/A	770,147	970,223	603,171	529	15,520	24,141	51,618	91,808	5,533	-	17,322	15,220	38,075	94,495	-	26,429	11,558	13,019	2,926	2,926			
72331	N/A	2,400,068	3,023,583	1,979,708	1,650	48,365	75,231	125,245	172,242	13,883	-	53,983	133,626	175,778	133,626	119,970	(19,813)	(38,544)	84	84,000	84,000			
72332	N/A	8,731,462	11,367,184	6,552,727	82,498	251,020	310,241	77,700	721,459	63,522	-	218,213	51,024	332,759	1,121,552	38,867	306,190	28,003	22,589	31,918	31,918			
72333	N/A	3,559,418	4,710,684	2,611,526	49,623	118,024	134,113	26,061	93,518	38,129	-	93,518	268,550	354,160	246,661	-	18,784	51,652	(57,556)	(33,338)	5,373	5,373		
72334	N/A	5,154,611	6,493,731	4,037,037	3,543	103,873	161,574	169,866	438,856	37,030	-	115,938	12,256	165,224	622,643	-	186,604	8,551	59,502	18,975	18,975			
72335	N/A	2,489,427	3,136,157	1,949,693	1,711	50,166	78,032	32,321	162,230	17,884	-	55,992	27,684	105,224	272,123	-	61,903	(21,556)	11,586	8,737	8,737			
72338	N/A	4,950,165	6,669,163	3,540,226	93,563	188,230	198,243	115,471	595,507	36,500	-	137,062	125,918	299,480	704,568	-	191,176	65,905	21,702	17,244	17,244			
72339	N/A	1,885,373	2,375,175	1,476,604	1,296	37,993	59,098	113,736	212,123	13,544	-	42,406	204,490	260,400	294,820	-	(65,959)	(371,113)	27,578	7,177	7,177			
72340	N/A	1,122,872	1,414,584	879,422	772	22,627	35,197	11,623	60,067	8,067	-	25,256	2,081	35,404	136,457	-	50,286	7,295	14,473	4,464	4,464			
72342	N/A	5,220,180	6,576,334	4,088,390	3,588	105,194	163,629	213,028	485,439	37,501	-	117,413	65,588	220,002	630,434	-	160,592	12,189	72,607	19,548	19,548			
72343	N/A	2,533,727	3,423,198	1,804,582	49,891	98,308	102,427	77,035	327,661	18,703	-	70,725	21,760	111,858	391,967	-	133,966	42,478	26,364	13,666	13,666			
72346	N/A	6,813,266	9,060,543	4,964,970	104,061	234,819	261,047	326,426	926,353	49,980	-	181,596	55,724	287,300	1,082,056	-	352,561	149,382	101,891	35,219	35,219			
72347	N/A	1,280,137	1,734,890	907,580	26,322	50,764	52,283	121,138	250,507	9,461	-	94,813	10,135	55,647	323,415	-	94,281	54,125	35,218	10,535	10,535			
72348	N/A	1,424,576	1,794,668	1,115,713	979	28,707	44,654	10,836	85,176	10,234	-	32,042	59,018	101,294	135,187	-	2,980	(27,044)	3,020	4,926	4,926			
72349	N/A	1,486,417	1,969,743	856,893	2,461	10,947	12,887	7,935	60,179	32,887	-	25,787	2,483	37,935	138,625	-	1,844	8,942	13,229	4,843	4,843			
72350	N/A	445,889	561,727	349,216	3,071	8,895	13,977	4,224	10,029	3,203	-	10,029	8,913	22,145	57,079	-	17,103	(359)	7,621	1,714	1,714			
72351	N/A	2,454,539	3,092,206	1,922,370	1,687	49,463	76,939	74,776	202,865	17,633	-	55,208	6,556	79,927	296,864	-	88,111	6,326	20,231	8,800	8,800			
72352	N/A	2,153,238	2,891,370	1,547,406	38,699	79,915	85,277	920,638	1,124,529	15,855	-	338,122	413,026	473,682	-	276,901	192,098	192,316	50,189	50,189	50,189			
72353	N/A	303,691	411,573	215,308	6,245	12,043	12,403	628	31,319	8,553	-	10,378	21,175	40,545	-	10,475	203	(1,274)	740	740	740			
72401	N/A	19,450,928	24,504,099	15,233,764	13,371	391,964	609,698	16,130	1,031,163	139,732	-	437,492	842,021	1,419,245	1,986,552	-	163,887	(455,173)	(158,564)	61,888	61,888			
72402	N/A	15,758,405	20,322,855	11,968,137	110,899	415,753	641,765	114,248	1,093,052	114,248	-	382,987	547,681	1,044,916	1,807,876	73,391	343,665	(216,900)	(120,738)	41,289	41,289			
72403	N/A	37,336,252	48,052,583	28,450,769	237,376	960,136	1,271,475	172,437	2,641,424	270,421	-	900,169	1,091,539	2,262,129	4,356,190	171,578	922,624	(461,697)	(188,413)	106,782	106,782			
72404	N/A	1,940,056	2,444,065	1,519,432	1,334	39,096	60,812	39,096	151,281	13,937	-	43,636	207,878	95,670	-	-	9,496	8,773	15,553	7,019	7,019			
72407	N/A	7,862,605	9,905,237	6,157,910	5,405	158,443	246,457	116,027	526,332	56,484	-	176,846	498,378	731,708	767,240	-	79,601	(166,752)	(141,020)	22,794	22,794			
72408	N/A	1,518,351	1,912,804	1,189,156	1,044	30,597	47,593	15,098	48,754	10,908	-	34,151	130,545	175,610	113,960	-	(17,279)	(48,976)	13,064	5,574	5,574			
72409	N/A	19,861,050	25,027,709	15,549,599	15,099	401,647	623,244	919,956	1,959,946	142,694	-	447,129	217,413	807,236	2,502,610	83,371	702,189	148,131	229,438	72,952	72,952			
72411	N/A	1,550,580	2,001,743	1,211,371	979	28,707	44,654	10,836	85,176	10,234	-	32,042	59,018	101,294	135,187	-	2,980	(27,044)	3,020	4,926	4,926			
72412	N/A	1,088,041	1,427,792	807,751	12,636	33,591	39,795	37,878	118,706	7,941	-	27,863	81,931	117,735	139,103	5,183	29,911	(19,123)	(14,575)	4,758	4,758			
72413	N/A	2,901,018	3,654,676	2,272,047	1,994	58,460	90,934	15,388	20,840	8,250	-	151,388	189,747	275,817	151,256	-	(32,011)	(69,482)	(31,954)	8,989	8,989			
72415	N/A	531,003	668,953	415,876	365	10,700	16,645	7,465	134,476	3,815	-	11,943	20,533	36,291	30,840	-	37,880	35,946	22,815	2,344	2,344			
72416	N/A	18,176,418	22,898,483	14,235,581	12,495	366,281	569,748	206,026	1,154,550	130,576	-	408,826	262,851	802,253	1,936,414	-	555,452	(242,244)	(21,919)	61,008	61,008			
72417	N/A	8,839	11,135	6,922	6	178	277	877	1,338	63	-	199	8,583	(17,453)	-	-	(7,146)	(4,117)	281	38	38			
72418	N/A	579,760	730,376	454,662	399	14,683	21,563	9,465	43,663	4,165	-	17,205	43,165	83,985	120,928	-	140,926	139,028						

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

		Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer (1)	Employer Allocation % (2)	Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2020	2021	2022	2023	2024	Thereafter		
																	(17)	(18)	(19)	(20)	(21)	(22)		
72907	N/A	8,175,040	10,298,840	6,402,606	5,620	164,739	256,250	603,449	1,030,058	58,728	-	183,874	3,430	246,032	1,191,857	29,740	503,095	110,811	138,688	31,152	-	-		
72908	N/A	1,437,725	1,813,785	1,124,027	1,520	29,494	45,320	44,294	60,136	10,334	-	32,489	4,429	87,747	324,889	5,665	214,348	60,419	74,758	7,876	-	-		
72909	N/A	1,036,110	1,305,282	822,477	712	20,879	32,477	104,806	158,874	7,443	-	23,304	8,137	38,884	153,112	3,840	62,179	32,074	21,718	4,020	-	-		
72910	N/A	4,115,703	5,184,925	3,223,376	2,829	82,937	129,009	244,981	459,756	29,566	-	92,571	22,607	144,744	557,492	4,474	175,517	45,261	78,303	15,931	-	-		
72911	N/A	1,083,349	1,355,796	847,867	953	22,036	34,058	224,662	281,709	7,785	-	28,625	353,391	385,602	4,474	49,364	-	-	(2,455)	4,382	-	-		
72912	N/A	747,107	941,198	585,126	514	15,055	23,418	961	39,948	5,367	-	16,804	28,397	50,568	61,608	-	1,274	(14,661)	220	2,547	-	-		
72913	N/A	70,318	88,586	55,073	48	1,417	2,204	2,225	5,894	505	-	1,582	869	2,956	9,079	-	2,671	(487)	504	251	-	-		
73001	N/A	10,080,477	13,017,683	7,647,345	73,227	266,197	347,653	225,973	915,500	73,106	-	245,646	203,415	522,167	1,320,585	43,959	386,933	(32,926)	(2,737)	41,523	-	-		
73002	N/A	28,576,746	37,093,721	21,531,099	247,238	799,207	1,004,494	799,207	2,420,026	207,660	-	707,681	619,910	1,699,255	3,234,281	131,574	707,628	(139,723)	135,528	107,337	-	-		
73003	N/A	9,069,259	11,425,368	7,102,949	6,234	182,759	284,280	244,498	717,771	65,152	-	203,987	18,133	287,272	1,062,091	-	317,511	10,599	69,977	32,412	-	-		
73004	N/A	980,661	1,235,466	768,057	674	19,762	30,740	32,370	51,337	7,045	-	27,183	67,286	145,071	145,071	-	58,350	5,274	(18,744)	2,754	-	-		
73005	N/A	307,772	387,728	241,044	212	6,202	9,647	21,622	30,754	2,211	-	6,922	44,239	52,375	27,540	-	4,544	(15,527)	(14,301)	667	-	-		
73006	N/A	13,401,092	16,882,572	10,495,596	9,212	270,051	420,063	520,088	1,219,414	96,271	-	301,419	150,509	548,199	1,593,152	54,889	510,018	(34,367)	146,329	49,235	-	-		
73010	N/A	4,081,276	5,143,862	3,194,617	3,286	8,715	128,159	136,273	350,433	29,324	-	121,257	184,270	567,265	-	-	184,270	9,305	20,361	15,241	-	-		
73013	N/A	472,857	595,700	370,336	325	9,529	14,822	17,571	299,847	3,397	-	10,636	16,066	27,462	14,033	-	119,481	10,623	60,641	3,069	-	-		
73101	N/A	11,269,229	14,493,965	8,594,925	69,610	287,800	382,797	74,203	814,410	81,600	-	271,117	286,227	638,944	1,309,128	50,875	285,661	(137,776)	(14,444)	42,025	-	-		
73102	N/A	3,497,857	4,500,608	2,666,361	21,986	80,703	118,998	32,370	264,057	25,332	-	84,261	236,822	345,097	16,550	-	48,372	(90,619)	(5,688)	9,764	-	-		
73105	N/A	6,956,607	8,763,189	5,447,920	4,782	140,175	218,041	398,409	761,407	49,971	-	156,457	297,797	527,215	964,420	28,408	289,616	76,894	113,533	26,329	-	-		
73201	N/A	157,490,310	205,061,180	118,168,835	1,494,302	4,533,821	5,938,847	2,624,751	14,251,721	1,145,813	-	3,937,713	50,989	5,181,025	21,486,006	678,821	6,664,825	973,341	794,605	637,925	-	-		
73202	N/A	20,846,839	26,966,177	15,779,973	160,823	563,852	723,447	664,798	2,112,920	151,285	-	510,683	6,606	668,574	3,004,850	85,511	1,017,364	152,667	176,345	97,971	-	-		
73203	N/A	22,652,903	29,288,612	17,157,782	171,888	609,887	784,752	2,179,072	3,745,599	164,362	-	554,107	1,489,745	2,208,214	3,211,673	91,205	1,136,661	151,602	73,045	176,080	-	-		
73204	N/A	769,720,086	969,971,590	602,614,857	588,527	15,569,283	24,155,600	16,752,962	57,066,372	5,530,150	-	17,329,569	1,895,433	24,755,132	105,800,344	-	31,311,605	(1,923,194)	326,870	2,995,939	-	-		
73205	N/A	21,476,772	27,781,049	16,256,775	165,690	580,897	745,310	1,381,997	2,873,894	155,857	-	526,116	685,184	1,211,991	3,247,791	-	126,637	481,461	340,978	98,635	-	-		
73206	N/A	5,602,166	7,300,482	4,198,662	54,434	162,531	199,771	163,511	402,973	40,771	-	140,435	75,098	256,504	1,050,850	83,663	31,311,605	(1,923,194)	326,870	2,995,939	-	-		
73207	N/A	9,124,852	11,495,583	7,146,350	6,309	183,915	286,040	101,605	577,869	65,552	-	205,248	213,603	484,403	901,121	-	250,263	(150,387)	(36,341)	29,931	-	-		
73208	N/A	8,479,384	10,684,202	6,639,446	6,236	171,271	265,984	386,406	829,897	60,918	-	190,835	7,194	258,947	1,187,617	-	382,073	64,859	93,472	30,347	-	-		
73209	N/A	1,413,589	1,856,380	1,048,358	16,705	43,924	51,826	52,888	640,943	10,318	-	36,283	354,835	408,454	221,194	4,226	124,208	6,174	88,679	20,427	-	-		
73212	N/A	485,524	641,699	356,897	6,589	15,922	18,208	19,295	61,976	3,553	-	12,705	10,560	26,818	88,526	1,968	32,717	15,671	12,404	3,685	-	-		
73213	N/A	240,758	320,346	175,308	3,714	8,354	9,242	12,290	37,246	1,767	-	6,427	78,527	86,721	(11,993)	1,796	(22,084)	(28,373)	(14,561)	(413)	-	-		
73214	N/A	772,893	1,018,744	591,974	8,400	33,609	43,609	749,964	836,382	9,434	-	31,244	316,748	349,680	3,929	145,615	228,412	22,812	28,458	7,019	-	-		
73216	N/A	2,890,167	3,712,190	2,208,197	16,809	67,677	97,676	176,513	201,517	20,917	-	69,233	27,752	110,503	627,151	9,836	228,453	65,819	38,187	11,153	-	-		
73217	N/A	4,710,821	6,191,985	3,489,363	56,823	147,514	173,265	146,653	524,255	34,999	-	121,244	140,649	296,292	656,120	22,081	151,539	41,168	18,471	16,785	-	-		
73218	N/A	360,329	453,939	282,206	248	11,293	16,539	459	19,373	2,589	-	6,224	16,108	25,898	130,835	-	5,274	(4,389)	841	1,229	-	-		
73219	N/A	653,183	822,874	511,566	449	13,163	20,474	44,989	78,075	4,692	-	18,401	8,481	27,864	74,888	-	28,123	12,282	8,402	2,403	-	-		
73222	N/A	3,916,968	4,934,560	3,067,728	2,693	78,933	122,779	95,799	300,204	28,139	-	88,101	154,424	270,664	416,585	-	77,819	(28,828)	(31,767)	12,317	-	-		
73223	N/A	376,601	488,816	283,772	3,252	10,527	13,235	38,144	65,158	2,736	-	9,325	36,957	49,018	50,097	1,530	14,273	2,616	(799)	60	-	-		
73224	N/A	9,120,099	11,492,622	7,140,273	6,937	184,438	286,193	17,253	494,821	65,524	-	203,321	2,407,668	2,678,513	70,231	55,394	(618,334)	(841,835)	(734,589)	11,066	-	-		
73225	N/A	3,677,880	4,980,256	2,610,733	74,762	145,000	199,798	105,331	429,129	27,173	-	105,331	149,523	238,027	526,262	-	129,595	12,655	(3,058)	9,910	-	-		
73226	N/A	591,677	786,754	431,229	9,020	20,376	22,661	17,900	228,957	4,340	-	15,765	178,291	198,396	80,929	2,880	26,512	19,786	(11,454)	(4,283)	-	-		
73227	N/A	106,008	133,548	83,024	73	2,136	3,323	3,263	8,735	762	-	2,384	4,287	7,433	8,146	499	753	(900)	1,061	388	-	-		
73228	N/A	852,007	1,073,351	667,283	586	17,169	26,707	1,842	46,304	6,121	-	19,163	27,812	53,096	100,829	12,552	(15,236)	(6,812)	2,703	-	-	-		
73301	N/A	15,471,624	20,061,191	11,673,863	129,351	428,285	541,991	442,026	1,541,363	112,381	-	381,861	4,281,363	2,038,824	11,705,848	66,610	695,211	117,058	142,339	57,940	-	-		
73302	N/A	4,572,909	5,993,527	3,400,572	51,581	139,684	166,483	139,684	302,739	33,355	-	116,623	152,681	260,310	521,350	21,365	112,919	(8,360)	30,889	20,223	-	-		
73303	N/A	3,222,796	4,239,607	2,384,436	39,604	101,635	118,884	80,998	341,121	23,541	-	83,154	386,362	493,057	257,412	17,337	(8,468)	(100,930)	(57,824)	15,287	-	-		
73306	N/A	652,601	822,141	511,111	449	13,151	20,456	34,056	69,504	4,688	-	14,678	69,504	88,870	56,959	3,456	(15,242)	(33,079)	(8,519)	2,027	-	-		
73308	N/A	2,015,847	2,539,545	1,578,790	1,386	40,622	63,188	53,756	158,952	14,481	-	45,341	87,737	147,559	255,229	8,293	73,685	(40,976)	(27,414)	6,097	-	-		
73310	N/A	8,676,554	10,933,161	6,796,953	5,966	174,885	272,033	114,486	691,976	62,345	-	195,199	58,720	136,264	953,824	31,994	469,733	218,015	109,112	31,737	-	-		
73311	N/A	1,225,924	1,600,335	980,728	1,203	38,078	50,974	94,271	127,862	9,462	-	30,725	297,663	399,552	(58,805)	1,638	(65,450)	(49,442)	(17,086)	(1,850				

South Carolina Public Employee Benefit Authority
 Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Inflow of Resources (15)	Employer Expense (16)	Revenue Credit (17)	2020 (17)	2021 (18)	2022 (19)	2023 (20)	2024 (21)	Thereafter (22)
7811	N/A	370,997	481,161	279,844	3,125	10,292	13,000	17,425	43,842	2,695	-	9,163	79,793	91,651	12,534	2,077	(9,168)	(18,346)	(20,418)	124	-	-
7812	N/A	1,646,326	2,125,464	1,249,387	11,842	43,687	56,722	112,426	238,708	11,938	-	40,085	123,442	175,465	230,730	6,730	81,957	2,144	(24,379)	3,522	-	-
7815	N/A	16,069,057	20,244,369	12,584,605	11,183	323,950	503,757	630,667	1,469,557	115,439	-	361,466	18,846	494,751	2,092,624	65,147	7,001,143	47,216	168,665	58,782	-	-
7816	N/A	2,595	3,269	2,032	2	52	81	258	393	19	-	258	58	779	112	12	25	(62)	(152)	4	-	-
7817	N/A	248,174	315,647	194,367	171	5,001	6,719	5,001	7,779	15,623	-	1,785	17,825	22,650	-	2,460	5,750	(7,375)	68	-	-	
7819	N/A	229,538	304,982	167,477	3,450	7,857	8,768	39,302	59,377	1,683	-	6,103	37,969	45,755	40,532	-	21,665	(4,707)	(3,165)	(170)	-	-
7820	N/A	245,755	320,051	184,346	2,346	7,088	8,743	27,852	46,045	1,788	-	6,149	19,815	27,752	24,757	939	5,723	8,413	3,689	468	-	-
7821	N/A	284,543	358,465	222,851	196	5,734	8,919	16,568	31,417	2,044	-	6,400	8,428	16,872	42,202	-	11,992	2,863	(1,225)	915	-	-
7822	N/A	5,353,070	6,743,748	4,192,469	3,680	107,872	167,794	167,794	348,812	38,455	-	120,402	163,071	321,928	591,973	24,869	68,405	(80,531)	20,286	18,725	-	-
7901	N/A	13,688,466	17,894,842	10,216,805	144,546	408,476	493,670	519,396	1,366,088	99,750	-	346,458	138,709	584,917	2,021,054	60,603	559,343	90,228	80,578	51,022	-	-
7902	N/A	3,291,971	4,257,947	2,617,330	20,919	67,109	84,181	189,580	361,792	17,384	-	59,296	511,990	588,581	180,376	14,699	(41,155)	(168,822)	(25,259)	8,437	-	-
7903	N/A	52,902,163	68,410,739	40,059,904	403,906	1,426,734	1,833,850	1,887,842	4,276,732	383,866	-	1,294,737	1,060,716	2,739,319	7,253,274	216,156	2,497,783	231,640	(86,323)	169,912	-	-
7904	N/A	10,894,718	13,725,065	8,532,630	7,489	219,544	341,500	220,777	789,310	78,266	-	245,045	5,376	328,687	1,362,327	-	425,867	(49,498)	46,229	38,025	-	-
7906	N/A	4,499,723	5,822,678	3,404,412	35,153	122,138	156,364	35,153	531,262	32,659	-	110,354	196,600	239,073	640,412	19,042	198,820	(24,873)	10,392	23,851	-	-
7907	N/A	2,486,337	3,194,310	1,899,027	14,628	62,482	84,108	104,582	266,100	17,996	-	53,545	131,150	179,960	509,360	10,144	103,225	13,909	11,269	6,547	-	-
7909	N/A	3,198,714	4,029,710	2,505,199	2,199	64,759	100,265	17,763	174,686	22,979	-	71,946	201,036	295,961	214,923	15,414	(13,270)	(78,575)	(49,838)	9,508	-	-
7910	N/A	418,395	527,090	327,682	288	8,431	13,115	8,431	15,073	115,907	-	9,411	47,889	56,888	60,306	-	7,550	34,123	13,235	1,693	-	-
7911	N/A	18,099,648	23,204,200	13,862,527	96,239	446,967	607,379	749,148	1,899,733	130,897	-	431,005	25,354	587,256	2,630,975	72,474	899,460	180,699	157,281	75,037	-	-
7912	N/A	83,423	105,096	65,336	57	1,681	2,615	1,681	2,615	4,353	-	1,876	21,825	24,300	(130)	507	(5,693)	(7,850)	(6,518)	114	-	-
7913	N/A	1,104,254	1,391,130	864,841	759	22,252	34,613	62,061	119,685	7,933	-	24,837	-	32,770	157,680	-	59,923	8,412	14,480	4,100	-	-
7914	N/A	145,658	183,499	114,078	100	2,935	4,566	2,935	4,566	9,285	-	3,276	963	5,288	18,633	559	7,287	(1,091)	404	505	-	-
7915	N/A	820,428	1,033,568	642,551	564	16,533	25,717	30,907	73,721	5,894	-	18,453	1,140	25,487	102,670	34,525	6,316	4,523	2,869	-	-	
7916	N/A	9,925,908	12,504,557	7,773,868	6,823	200,021	271,132	358,873	876,849	71,306	-	223,254	7,738	302,298	1,244,004	40,152	407,403	60,899	71,042	35,207	-	-
7917	N/A	623,091	784,964	487,998	428	12,556	19,531	22,085	54,601	4,476	-	14,015	7,650	84,041	72,346	-	7,665	(18,313)	(20,528)	1,553	-	-
7918	N/A	1,048,971	1,321,483	821,543	721	21,138	32,880	181	54,920	7,536	-	23,594	44,763	75,893	104,521	-	10,588	(23,814)	(11,206)	3,258	-	-
74001	N/A	6,272,387	7,901,895	4,912,468	4,312	126,398	196,611	327,321	450,660	-	-	141,079	2,734,625	2,920,764	(1,196,420)	-	(1,195,294)	(979,807)	(429,421)	11,079	-	-
74002	N/A	29,037,256	36,584,424	22,738,900	20,702	585,869	910,540	920,871	2,437,982	208,607	-	6,532,300	161,878	1,023,805	3,649,325	116,643	1,227,693	(104,690)	189,785	101,387	-	-
74003	N/A	203,728,119	264,731,052	153,277,695	1,821,752	5,755,725	7,189,458	2,939,262	17,706,197	1,481,055	-	5,602,048	3,477,578	10,020,681	25,660,419	897,877	1,030,300	(424,980)	232,200	647,335	-	-
74005	N/A	221,387,002	287,139,896	166,981,708	1,867,696	6,144,751	7,759,135	3,354,507	19,126,089	1,608,265	-	5,468,878	2,628,100	9,705,243	28,846,314	990,802	8,071,214	(498,721)	1,021,179	827,173	-	-
74008	N/A	1,513,032	1,957,327	1,134,159	14,267	43,434	53,690	46,529	157,930	10,994	-	37,765	58,964	224,663	152,291	7,340	9,557	(75,955)	(28,836)	490	-	-
74009	N/A	4,197,214	5,382,633	3,175,321	10,476	301,891	469,396	475,563	1,077,559	42,612	-	139,532	55,562	231,995	711,893	-	161,889	(56,564)	1,359,549	54,921	-	-
74010	N/A	8,144,110	10,481,118	6,206,345	51,668	209,325	277,292	290,243	828,528	58,986	-	196,322	175,829	431,137	935,605	-	262,520	93	102,823	31,956	-	-
74013	N/A	6,445,663	8,395,583	4,834,028	61,776	188,164	229,441	304,213	511,222	46,902	-	134,709	342,948	659,991	20,397	157,268	(10,322)	(179)	21,506	-	-	
74014	N/A	3,257,646	4,103,952	2,551,354	2,239	65,646	102,112	77,453	247,540	23,402	-	73,271	70,635	167,308	317,520	13,836	100,724	(43,550)	11,594	11,374	-	-
74016	N/A	14,476	178,230	110,803	97	2,851	4,435	22,425	29,628	1,016	-	3,182	19,950	24,148	23,127	601	5,157	(15,049)	4,750	622	-	-
74017	N/A	4,659,978	5,969,211	3,648,784	3,203	93,883	146,035	177,344	250,465	33,469	-	104,788	504,671	642,928	390,116	24,184	(78,378)	(226,615)	(105,637)	13,666	-	-
74018	N/A	13,708,556	17,269,912	10,736,398	9,423	27,647	42,901	584,861	1,300,232	98,480	-	308,334	81,693	488,507	1,826,314	-	544,981	28,284	187,318	51,141	-	-
74020	N/A	1,118,081	1,408,548	875,669	769	2,523	35,047	40,589	98,936	8,032	-	14,617	47,797	59,588	4,233	159,588	4,233	(13,267)	1,072	3,821	-	-
74021	N/A	1,909,805	2,405,954	1,495,739	1,313	38,485	59,864	261,232	360,894	13,720	-	42,956	46,794	103,470	275,977	-	99,014	62,411	87,266	8,734	-	-
74022	N/A	181,640	228,828	142,259	125	3,660	5,694	9,479	13,505	1,305	-	4,085	6,568	11,958	15,785	-	1,298	(3,611)	(764)	597	-	-
74024	N/A	10,709,876	13,492,203	8,387,863	7,362	215,819	335,706	299,092	857,979	76,938	-	240,888	13,572	321,398	1,360,701	-	447,737	(7,421)	58,610	37,655	-	-
74101	N/A	1,513,032	1,957,327	1,134,159	14,267	43,434	53,690	46,529	157,930	10,994	-	37,765	58,964	224,663	152,291	7,340	9,557	(75,955)	(28,836)	490	-	-
74102	N/A	12,217,241	15,767,854	9,325,507	86,835	323,168	420,432	488,583	2,055,986	124,211	-	207,169	238,582	624,334	2,055,986	51,213	585,389	(78,528)	39,937	53,080	-	-
74103	N/A	1,051,859	1,325,122	823,805	723	21,196	32,971	42,315	97,205	7,556	-	23,659	107,447	138,662	95,980	-	19,403	(30,316)	(33,209)	2,665	-	-
74105	N/A	54,437	68,579	42,634	37	1,706	2,986	27,986	30,826	391	-	1,224	192,903	194,518	1,623,303	3,665	(162,303)	(1,443)	(101)	154	-	-
74106	N/A	489,830	627,061	375,870	2,415	11,910	16,347	78,911	109,583	3,541	-	11,610	4,192	19,343	86,989	1,620	40,956	25,567	21,224	2,854	-	-
74108	N/A	5,530	7,490	4,190	4	108	168	2,092	2,372	107	-	120	1,936	2,094	1,002	-	1,133	(787)	(88)	18	-	-
74109	N/A	1,394,449	1,756,715	1,092,118	959	28,100	36,491	23,137	63,491	10,317	-	29,716	12,560	265,580	157,607	-	15,607	86,304	77,721	67	-	-
74201	N/A	24,448,822	30,802,474	19,146,449	17,238	493,103	766,566	704,421	1,981,328	175,641	-	550,028	132,021	857,690	3,100,220	-	856,506	(37,381)	218,			

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate	Discount Rate	Discount Rate	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	Employer Expense	Revenue Offset	2020	2021	2022	2023	2024	Thereafter
		7.25% (3)	Less 1.00% 6.25% (4)	Plus 1.00% 8.25% (5)																		
74406	N/A	593,866	768,429	449,337	4,632	16,112	20,633	80,562	121,939	4,311	-	14,563	7,092	25,966	93,506	2,130	51,219	18,997	21,721	4,036	-	
74407	N/A	5,259,609	6,626,006	4,119,271	3,615	15,989	164,865	4,119,271	550,734	37,784	-	118,300	76,656	232,740	688,840	22,229	181,846	24,509	91,451	20,188	-	
74408	N/A	1,282,992	1,633,894	991,145	4,545	29,449	41,966	105,015	9,255	29,902	-	47,748	86,905	127,639	20,804	15,816	20,804	(15,816)	10,054	5,067	-	
74409	N/A	116,440	146,689	91,194	80	2,346	3,650	9,377	15,453	836	-	2,619	50,731	54,186	(14,534)	-	(10,531)	(12,579)	(15,603)	(20)	-	
74410	N/A	114,442	144,173	89,630	79	2,306	3,587	9,927	16,222	822	-	2,574	711	4,107	14,601	426	6,693	3,256	480	391	-	
74411	N/A	331,895	418,118	259,936	228	6,688	10,403	23,912	41,231	2,384	-	7,465	49,277	59,126	3,993	-	(10,926)	(14,881)	6,579	1,333	-	
74412	N/A	122,696	154,572	96,094	84	2,473	3,846	7,139	12,881	881	-	2,768	8,347	11,988	2,705	-	1,146	(3,820)	(1,550)	377	-	
74413	N/A	229,503	291,705	177,738	695	5,152	7,451	17,799	85,097	1,655	-	5,315	8,834	15,804	74,120	-	49,022	18,545	1,193	533	-	
74501	N/A	24,884,949	32,062,974	18,935,095	165,603	647,192	850,981	2,854,711	2,515,487	180,315	-	602,080	929,705	1,712,100	2,910,498	120,378	478,647	(50,999)	267,798	107,942	-	
74504	N/A	4,356,663	5,676,101	3,266,201	42,063	126,131	155,228	123,874	447,296	31,704	-	109,136	137,038	277,878	478,781	20,452	112,165	(631)	36,794	21,090	-	
74506	N/A	70,036	93,374	56,209	328	9,340	14,518	32,883	27,469	34,827	-	10,417	24,300	38,072	12,298	-	(41,927)	(17,363)	(2,770)	1,486	-	
74508	N/A	3,572,016	4,499,992	2,797,565	2,455	71,981	111,966	215,731	25,661	-	-	80,342	703	106,706	692,578	13,745	692,578	69,238	74,161	13,935	-	
74509	N/A	1,156,108	1,486,162	882,351	6,981	29,368	39,194	78,924	154,467	8,369	-	27,768	76,645	112,782	140,803	5,136	35,267	(5,059)	3,717	7,760	-	
74510	N/A	210,599	273,226	158,784	1,793	5,867	7,389	18,839	23,883	1,530	-	5,208	4,545	11,282	26,485	932	2,071	7,337	2,261	931	-	
74511	N/A	160,279	201,917	125,528	110	3,230	5,024	21,157	29,521	1,151	-	3,605	196,295	201,051	(44,094)	-	(44,094)	(62,343)	(63,968)	(1,125)	-	
74601	N/A	92,575,978	119,244,196	70,468,928	608,746	2,400,471	3,162,284	9,226,226	7,097,727	670,724	-	2,237,742	2,137,455	5,045,921	11,830,796	411,105	2,940,220	(1,073,557)	(128,923)	314,066	-	
74602	N/A	111,321,245	144,166,383	84,110,497	900,003	3,051,389	3,882,868	13,475,690	11,475,959	808,285	-	2,738,780	3,642,690	91,469	15,943,816	458,672	15,400,806	1,169,204	820,969	447,437	-	
74604	N/A	19,288,023	25,166,187	14,431,761	193,858	565,909	690,881	2,479,085	3,829,733	140,442	-	485,351	625,793	3,849,478	60,975	1,897,555	870,654	447,559	88,173	13,935	-	
74605	N/A	7,100,786	9,845,504	5,561,262	4,881	143,921	222,577	143,921	51,011	-	-	2,729	213,452	266,546	29,666	24,384	(24,386)	7,074	24,106	3,182	-	
74607	N/A	4,955,574	6,420,796	3,743,207	40,385	136,153	173,008	222,256	571,802	35,986	-	122,014	99,344	257,344	640,267	22,158	178,842	64,259	49,976	21,382	-	
74609	N/A	9,706,331	12,673,216	7,255,658	99,390	286,548	348,549	1,176,505	70,694	-	-	244,767	243,643	559,104	42,623	(45,022)	(52,800)	(24,692)	30,422	-	-	
74610	N/A	1,183,902	1,491,468	927,219	814	23,857	37,110	43,908	105,689	8,505	-	26,628	8,964	44,097	162,759	16,406	60,243	(7,882)	5,088	4,143	-	
74611	N/A	4,175,798	5,260,631	3,270,441	2,870	84,148	130,892	355,843	373,753	29,998	-	9,922	151,163	172,110	15,999	61,707	16,664	(15,654)	14,098	-	-	
74612	N/A	18,895,580	23,804,729	14,798,626	13,041	380,825	592,316	1,715,928	2,702,110	135,743	-	425,016	560,759	2,968,643	66,275	1,302,797	457,929	309,321	71,305	-	-	
74613	N/A	9,822,778	12,791,210	7,369,180	93,493	283,065	349,344	634,650	1,360,552	71,468	-	245,681	-	317,149	1,789,540	37,200	698,345	202,801	100,954	41,303	-	
74616	N/A	3,031,320	3,818,829	2,374,098	2,084	61,085	95,018	113,543	129,307	21,776	-	39,350	113,247	324,024	-	91,912	68,129	25,891	24,474	10,741	-	
74618	N/A	805,645	1,014,944	630,973	554	16,235	25,253	132,868	174,910	5,788	-	18,121	22,703	46,612	116,668	-	64,289	22,490	37,794	3,725	-	
74619	N/A	1,044,286	1,315,582	817,874	718	21,044	32,734	131,994	186,490	7,502	-	33,990	186,072	3,419	85,762	38,796	26,765	6,265	4,178	-	-	
74620	N/A	1,749,715	2,204,464	1,370,213	1,241	35,298	54,864	81	91,484	12,571	-	39,365	173,240	225,176	67,064	8,950	(28,787)	(78,777)	(31,310)	51,883	-	
74621	N/A	74,021	97,575	51,941	61	2,406	3,791	14,941	19,523	532	-	1,511	315	719	1,933	-	1,933	219	1,605	252	-	
75001	N/A	10,848,265	13,666,544	8,496,248	7,457	218,608	340,044	692,366	635,345	77,932	-	244,000	321,940	643,872	1,276,453	-	230,992	(176,603)	(97,011)	34,096	-	
75002	N/A	1,417,421	1,785,654	1,110,109	974	28,563	44,430	-	73,967	10,182	-	31,881	306,433	348,496	962	-	(103,392)	(130,255)	(44,672)	3,790	-	
75003	N/A	273,246	344,233	214,003	188	5,865	8,565	43,100	57,359	1,963	-	6,146	34,084	42,198	29,825	-	5,615	(4,666)	(12,925)	1,293	-	
75005	N/A	1,495,651	1,884,207	1,171,378	1,028	30,140	46,882	22,478	100,528	10,744	-	33,640	98,051	142,435	118,185	-	(20,239)	(33,323)	6,382	5,273	-	
75007	N/A	6,051,757	7,623,948	4,739,673	4,160	121,952	189,695	114,138	429,945	43,475	-	136,117	187,857	367,449	696,587	-	184,566	(127,480)	(14,803)	20,213	-	
75011	N/A	3,391,082	4,272,053	2,655,860	2,331	68,335	106,295	68,335	176,961	24,361	-	76,273	989,581	1,090,215	(510,724)	-	(513,338)	(374,600)	(36,481)	11,165	-	
75014	N/A	2,035,458	2,564,251	1,594,149	1,399	41,017	63,802	-	106,218	14,622	-	45,782	534,375	594,779	(82,794)	-	(168,478)	(180,022)	(143,246)	3,185	-	
75015	N/A	1,009,394	1,271,625	790,547	694	20,341	31,640	20,472	73,147	7,251	-	22,703	39,209	29,954	131,494	-	29,954	(3,864)	4,325	3,523	-	
75016	N/A	238,576	300,556	186,850	164	4,808	7,478	20,541	32,991	1,114	-	5,366	8,886	15,766	33,084	-	10,993	101	6,059	972	-	
75018	N/A	15,398	19,399	12,060	11	310	483	5320	6,124	171	-	346	867	1,324	3,454	-	1,985	2,159	591	64	-	
75021	N/A	1,366,860	1,721,957	1,070,510	940	27,544	42,845	211,417	282,746	9,819	-	30,744	40,563	252,546	-	128,293	60,079	47,996	5,814	-	-	
75022	N/A	9,550,919	12,056,110	7,495,076	6,578	210,688	299,974	789,991	687,949	68,749	-	215,248	2,159,468	3,655,614	1,129,848	-	293,234	9,120	109,860	35,073	-	
75025	N/A	446,804	562,880	349,932	407	9,004	14,005	6,011	29,327	3,210	-	10,050	10,050	36,019	9,327	-	(1,448)	(1,440)	(2,249)	1,445	-	
75026	N/A	1,333,211	1,679,567	1,044,157	916	26,866	41,790	150,639	220,211	9,578	-	29,987	3,712	43,277	195,909	-	91,742	47,601	32,309	5,282	-	
80101	N/A	39,027,647	49,173,310	30,560,881	28,211	787,821	1,223,999	5,055,941	280,382	-	-	878,208	662,419	1,821,009	4,085,713	177,132	755,303	(579,570)	(71,840)	131,219	-	
80103	N/A	1,909,037	2,404,987	1,495,138	1,312	38,470	59,840	67,879	167,501	13,714	-	42,938	420,194	476,846	287,689	14,277	(179,973)	(79,949)	(55,413)	4,989	-	
80201	N/A	272,867,132	343,778,894	213,688,492	192,444	5,503,451	8,555,468	9,953	14,261,316	1,960,279	-	6,138,744	5,090,391	13,189,414	26,806,345	1,293,418	3,984,693	(3,897,875)	59,352	925,731	-	
80202	N/A	4,817,084	6,068,618	3,772,990	415	9,071	13,405	58,674	83,055	3,085	-	108,346	1,311	1,838,084	15,328	-	146,321	(170,373)	33,086	14,288	-	
80302	N/A	13,055,405	16,447,079	10,224,857	8,374	263,085	409,227	681,286	93,788	-	-	239,643	4,759,153	5,146,584	(619,644)	89,679	(1,427,816)	(1,636,876)	(1,408,315)	7,708	-	
80401	N/A	103,530,626	130,434,973	81,077,849	72,843	2,087,937	3,246,013	67,718,743	8,125,536	743,763	-	2,329,099	6,718,346	12,419,980	444,668	3,920,790	59,915	642,373	365,816	-	-	

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Table with columns: Participating Employer, Employer Allocation %, Net Pension Liability as of June 30, 2019, Outstanding Balance of Deferred Outflows of Resources, Change in Proportion & Differences Between Employer Contrib. & Outflow of Resources, Outstanding Balance of Deferred Inflows of Resources, Change in Proportion & Differences Between Employer Contrib. & Inflow of Resources, Pension Expense and Revenue Offset for Nonemployer Contribution, Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30, 2020-2024, and Thereafter.



South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2019

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2019			Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,							
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Deferred Inflow of Resources (15)	Pension Expense (16)	Revenue Credit (17)	2020 (17)	2021 (18)	2022 (19)	2023 (20)	2024 (21)	Thereafter (22)
91503	N/A	572,385	763,332	415,434	9,190	20,167	22,145	64,000	115,502	4,203	-	15,384	8,287	27,874	122,358	2,157	56,200	20,992	7,133	3,303	-	-
91604	N/A	43,680	59,197	30,968	898	1,732	1,784	379	4,793	323	-	1,230	122,968	124,521	1,354	(45,258)	(42,417)	(27,368)	(4,686)	(4,686)	-	-
91605	N/A	186,412	247,349	136,268	2,733	6,313	7,088	10,425	26,559	1,367	-	4,936	28,955	35,258	899	3,467	(4,182)	(7,933)	(51)	(51)	-	-
91803	N/A	-	-	-	-	-	-	2,086	2,086	-	-	-	1,525,401	1,525,401	(667,836)	-	(656,056)	(613,339)	(239,764)	(14,155)	-	-
91804	N/A	67,675	91,715	47,980	1,392	2,684	2,764	17,604	24,444	500	-	1,906	-	2,956	15,263	8,428	5,994	5,606	1,460	-	-	
91807	N/A	735,727	992,647	525,062	14,204	28,268	29,607	6,616	78,695	5,428	-	20,456	107,496	133,380	61,161	-	(7,225)	(21,115)	(23,471)	(2,873)	-	-
92109	N/A	295,711	400,759	209,651	6,080	11,726	12,077	39,425	69,308	2,186	-	8,328	127,407	137,921	12,322	-	(12,572)	(22,914)	(29,014)	(4,113)	-	-
92114	N/A	1,044,400	1,415,410	740,449	21,475	41,416	42,655	48,631	154,177	7,719	-	29,413	61,150	98,282	205,268	-	58,123	8,571	(12,215)	1,417	-	-
92116	N/A	395,014	535,338	280,054	8,122	15,664	16,133	99,559	209,219	2,919	-	11,124	180,273	194,316	50,643	-	(13,861)	(36,270)	(39,749)	(4,878)	-	-
92117	N/A	1,556,516	2,109,448	1,103,525	32,005	61,724	63,570	314,377	471,676	11,504	-	43,835	55,339	420,822	-	247,408	129,046	32,156	7,727	-	-	
92118	N/A	169,942	228,956	119,775	3,474	6,699	6,900	3,080	20,153	1,249	-	4,758	10,443	16,450	24,941	5,667	(304)	(1,910)	249	-	-	
92202	N/A	1,561,249	2,020,965	1,180,672	12,342	42,520	54,322	117,686	226,870	11,333	-	38,331	93,952	143,616	189,661	7,593	46,536	(752)	31,774	5,696	-	-
92204	N/A	5,765,085	7,804,363	4,094,040	116,732	226,838	234,589	624,103	1,202,262	42,589	-	161,841	171,991	376,421	979,934	-	425,392	288,151	79,404	32,894	-	-
92302	N/A	15,610,679	20,567,040	11,525,625	198,314	498,659	578,950	659,268	1,935,191	114,097	-	404,633	235,742	754,472	2,190,244	69,186	684,839	218,356	206,520	71,004	-	-
92310	N/A	2,828,865	3,825,292	2,012,184	56,400	110,444	114,690	118,994	400,528	20,889	-	86,571	181,994	208,889	400,701	-	118,902	34,130	42,220	18,653	-	-
92313	N/A	1,312,594	1,778,877	930,592	26,990	52,051	53,608	9,265	141,914	9,701	-	36,965	48,896	95,562	180,949	-	47,151	(3,285)	4,681	-	-	
92318	N/A	252,818	342,628	179,240	5,198	10,025	10,325	71,140	96,688	1,869	-	7,120	26,753	35,742	63,445	-	38,020	23,521	167	(763)	-	-
92319	N/A	4,612,962	6,217,068	3,297,353	87,649	175,859	184,959	193,569	642,036	34,018	-	127,856	114,517	276,391	690,121	-	214,707	85,576	47,619	17,743	-	-
92404	N/A	951,502	1,243,028	711,438	9,781	28,139	34,199	46,096	118,215	6,933	-	20,571	51,518	140,080	4,183	36,622	17,279	8,728	4,069	-	-	
92502	N/A	2,186,961	2,878,443	1,616,905	27,184	69,272	80,822	69,643	246,921	15,978	-	56,515	93,759	166,252	285,759	10,325	57,901	9,140	2,730	10,898	-	-
92507	N/A	185,751	251,737	131,692	3,819	7,366	7,586	123,734	142,505	1,373	-	4,300	66,604	66,252	285,759	-	47,030	40,625	39,132	9,112	-	-
92606	N/A	16,802,065	22,770,782	11,912,178	345,486	666,286	696,221	478,922	2,176,915	124,180	-	473,182	252,301	849,663	2,615,883	78,069	848,622	217,540	166,237	94,853	-	-
92609	N/A	178,718	235,640	131,811	2,307	5,745	6,646	22,670	37,368	1,306	-	4,643	10,564	29,696	624	15,878	7,643	2,686	597	-	-	
92805	N/A	1,196,308	1,621,281	848,148	24,599	47,440	48,859	6,784	127,682	8,842	-	33,691	130,828	173,361	157,966	-	15,187	(32,771)	(27,761)	(334)	-	-
93005	N/A	5,890,116	7,743,924	4,361,440	71,434	184,821	216,825	154,067	627,147	43,015	-	151,706	132,447	327,168	780,933	26,781	229,830	14,473	30,293	25,383	-	-
93706	N/A	658,586	892,540	466,918	13,542	26,898	26,898	466,918	68,493	4,867	-	18,547	100,987	124,401	55,952	-	(921)	(25,050)	(26,698)	(3,239)	-	-
93808	N/A	887,029	1,155,987	664,762	8,629	25,745	31,636	9,214	75,224	6,455	-	22,239	33,845	62,539	86,133	4,426	17,281	(9,813)	1,632	3,584	-	-
94215	N/A	1,005,827	1,363,135	713,103	20,682	39,886	41,079	56,622	158,269	7,434	-	28,326	97,883	133,643	130,631	-	44,934	(8,948)	(14,157)	2,796	-	-
94216	N/A	4,180,768	5,656,517	2,971,366	84,005	163,865	169,812	74,242	491,924	30,879	-	117,180	150,847	647,810	-	227,695	75,130	21,186	17,065	-	-	
94218	N/A	1,873,486	2,522,838	1,340,829	35,154	70,967	74,906	267,067	448,114	13,812	-	51,800	7,772	73,384	368,275	-	174,240	109,361	73,642	17,487	-	-
94219	N/A	946,425	1,282,631	670,988	19,460	37,531	38,653	47,813	143,457	6,995	-	2,046	35,694	60,052	162,687	-	60,552	26,881	13,011	5,183	-	-
94220	N/A	1,417,577	1,921,153	1,005,021	29,148	56,214	57,896	193,409	336,667	10,477	-	39,922	-	50,399	325,932	-	144,771	79,423	48,554	13,521	-	-
94221	N/A	1,080,916	1,464,898	766,338	22,226	42,864	44,146	109,123	218,359	7,989	-	30,441	40,672	79,102	209,459	-	76,114	26,946	27,287	8,910	-	-
94224	N/A	149,619	202,769	106,076	3,076	5,933	6,111	319	15,439	1,106	-	4,214	5,912	11,232	19,039	-	4,123	(340)	(83)	507	-	-
94225	N/A	1,281,851	1,737,212	908,795	26,358	50,832	52,353	72,205	201,748	9,474	-	36,100	27,773	73,347	188,024	-	78,106	24,327	17,077	8,892	-	-
94226	N/A	1,311,757	1,777,224	930,400	26,865	51,912	53,223	196,640	328,940	9,694	-	36,911	107,829	154,434	273,357	-	126,617	55,045	(6,078)	(1,079)	-	-
94227	N/A	1,103,192	1,495,087	782,132	22,684	43,747	45,056	81,898	193,385	8,153	-	31,068	5,926	45,147	199,904	-	76,829	39,724	23,857	7,828	-	-
94228	N/A	321,561	435,791	227,977	6,612	12,751	13,133	52,525	85,021	2,377	-	1,193	12,626	60,621	132,687	-	31,669	15,572	16,794	4,759	-	-
94229	N/A	647,480	877,489	459,045	13,314	25,676	26,444	76,511	141,945	4,785	-	18,234	76,518	99,537	123,056	-	34,009	(7,491)	11,559	4,331	-	-
94231	N/A	503,511	682,377	356,975	10,353	19,967	20,564	42,831	93,715	3,721	-	14,280	20,539	38,440	78,094	-	28,125	11,559	10,938	4,652	-	-
94232	N/A	490,969	665,379	348,083	10,095	19,469	20,052	254,960	304,576	3,629	-	13,827	-	17,456	165,750	-	111,981	88,458	70,973	15,707	-	-
94504	N/A	196,939	253,580	149,982	1,276	5,088	6,718	30,270	43,352	1,426	-	4,755	48,500	54,681	1,002	6,137	(7,774)	(8,780)	(912)	-	-	
94607	N/A	1,827,035	2,471,695	1,298,712	36,657	71,559	74,184	466,902	649,392	13,494	-	51,194	-	64,688	468,350	-	279,505	198,281	91,573	15,344	-	-
Total Allocated		25,700,085,332	32,650,273,168	19,915,333,081	74,625,994	573,790,030	832,795,355	591,875,817	2,073,087,196	185,217,824	-	594,298,843	594,184,630	1,373,701,297	3,029,967,674	101,175,797	748,183,506	(164,053,761)	25,850,253	89,405,901	-	-
Check Difference		25,700,085,332	32,650,273,168	19,915,333,081	74,625,994	573,790,030	832,795,355	591,875,817	2,073,087,196	185,217,824	-	594,298,843	594,184,630	1,373,701,297	3,029,967,674	-	748,183,506	(164,053,761)	25,850,253	89,405,901	-	-

