

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

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

Fiscal Year Ended June 30, 2017

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

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INDEPENDENT AUDITORS' REPORT

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

Report on Schedules

We have audited the accompanying schedules of employer allocations of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the South Carolina Public Employee Benefit Authority, as of and for the year ended June 30, 2017, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017 (specified column totals), included in the accompanying schedules of pension amounts by employer of SCRS and PORS, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and the specified column totals in the schedules of pension amounts by employer, whether due to fraud or

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

error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the total for all SCRS and PORS participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the SCRS as of and for the year ended June 30, 2017, and our report thereon, dated October 13, 2017, expressed an unmodified opinion on those statements.

Restriction on Use

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Audit Standards*, we have also issued our report dated February 7, 2018, on our consideration of the SCRS' and PORS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of SCRS' and/or PORS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SCRS' and PORS' internal control over financial reporting.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 7, 2018

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
10001	21,219	0.001819%
10002	97,452	0.008355%
10100	721,690	0.061875%
10200	684,151	0.058657%
10300	2,377,904	0.203873%
10600	296,250	0.025399%
10700	268,807	0.023047%
10900	114,535	0.009820%
12300	61,976	0.005314%
13300	288,829	0.024763%
13600	202,530	0.017364%
13700	55,138	0.004727%
20101	117,050	0.010035%
20102	982,790	0.084261%
20108	19,127	0.001640%
20200	170,646	0.014631%
20300	206,643	0.017717%
20400	1,050,460	0.090063%
20500	497,131	0.042622%
20600	1,497,675	0.128405%
21100	144,210	0.012364%
21400	5,310,390	0.455294%
21900	31,697	0.002718%
22100	222,816	0.019103%
22200	9,487	0.000813%
30100	48,612,711	4.167881%
30200	4,303,521	0.368969%
30300	31,564,147	2.706197%
30400	4,875,327	0.417993%
30500	23,798,940	2.040436%
30600	2,655,251	0.227652%
30700	234,941	0.020143%
30800	1,775,745	0.152246%
30900	430,576	0.036916%
31100	929,782	0.079716%
31102	889,963	0.076302%
31104	2,099,251	0.179982%
31105	516,333	0.044269%
31107	988,646	0.084763%
31108	4,744,766	0.406799%
31113	461,772	0.039591%
31121	2,151,984	0.184503%
31123	4,647,389	0.398451%
31124	1,835,739	0.157390%
31126	2,243,139	0.192319%
31138	1,261,046	0.108118%
31140	5,136,400	0.440377%
31142	2,029,328	0.173987%

**South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017**

Employer Code	Employer Contributions	Employer Allocation
		Percentage
31143	1,464,832	0.125589%
31146	1,896,007	0.162557%
31200	347,840	0.029823%
31300	2,990,193	0.256369%
31400	8,615,804	0.738688%
31600	2,075,138	0.177915%
31700	8,054,020	0.690523%
40100	16,604,821	1.423638%
40200	19,354,580	1.659393%
40700	998,392	0.085599%
40900	294,307	0.025233%
41400	598,236	0.051291%
41600	442,055	0.037900%
41700	7,085,366	0.607474%
41800	212,999	0.018262%
42000	149,339	0.012804%
42200	40,417,627	3.465263%
50100	15,905,305	1.363664%
50200	3,142,800	0.269452%
50400	579,355	0.049672%
50501	304,905	0.026141%
51200	579,941	0.049722%
51300	688,824	0.059057%
51400	1,885,398	0.161647%
51500	3,307,998	0.283616%
51600	331,765	0.028444%
51700	23,236,137	1.992184%
51800	2,725,671	0.233689%
51902	262,181	0.022478%
52000	327,024	0.028038%
52200	1,621,596	0.139030%
52600	323,439	0.027730%
53000	448,780	0.038477%
53300	24,970	0.002141%
53900	120,228	0.010308%
54100	302,036	0.025895%
54200	1,451,510	0.124447%
54300	4,340,072	0.372102%
54400	4,624	0.000396%
60100	865,425	0.074198%
60400	6,796,497	0.582707%
60500	285,382	0.024468%
60601	5,102,182	0.437443%
60700	16,655,809	1.428010%
60800	743,792	0.063770%
60900	228,496	0.019590%
61000	7,056,247	0.604977%
61200	181,705	0.015579%

**South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017**

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
62500	93,150	0.007986%
62700	299,262	0.025658%
63000	826,928	0.070898%
63500	544,470	0.046681%
63700	175,284	0.015028%
63800	23,606	0.002024%
64100	42,885	0.003677%
66600	81,760	0.007010%
67000	21,516	0.001845%
67100	799,207	0.068521%
67200	26,419	0.002265%
67300	533,956	0.045780%
67400	403,671	0.034609%
67500	246,763	0.021157%
67600	88,454	0.007584%
67800	1,670,846	0.143252%
67900	40,562	0.003478%
68000	66,599	0.005710%
68100	500,047	0.042872%
68200	4,308,054	0.369357%
68300	877,073	0.075197%
68400	29,298	0.002512%
70101	430,204	0.036884%
70102	295,541	0.025339%
70104	26,410	0.002264%
70106	21,823	0.001871%
70108	45,727	0.003921%
70202	892,784	0.076544%
70203	2,936,567	0.251771%
70204	37,199	0.003189%
70209	17,725	0.001520%
70211	52,686	0.004517%
70212	26,514	0.002273%
70213	121,214	0.010392%
70214	142,464	0.012214%
70215	31,793	0.002726%
70216	5,383	0.000462%
70217	250,620	0.021487%
70218	34,915	0.002993%
70219	59,703	0.005119%
70220	97,787	0.008384%
70222	6,233	0.000534%
70224	5,148	0.000441%
70301	323,896	0.027770%
70302	35,197	0.003018%
70303	86,430	0.007410%
70304	31,016	0.002659%
70305	41,055	0.003520%

**South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017**

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
70401	136,731		0.011723%
70402	2,630,004		0.225487%
70403	292,622		0.025088%
70404	88,672		0.007602%
70405	144,784		0.012413%
70406	13,715		0.001176%
70407	84,161		0.007216%
70411	45,740		0.003922%
70412	36,312		0.003113%
70413	15,190		0.001302%
70414	29,620		0.002540%
70415	29,267		0.002509%
70416	10,457		0.000897%
70417	609,821		0.052284%
70418	35,955		0.003083%
70419	23,046		0.001976%
70420	74,477		0.006385%
70422	51,649		0.004428%
70423	144,405		0.012381%
70424	141,069		0.012095%
70501	190,546		0.016337%
70502	40,332		0.003458%
70503	83,610		0.007168%
70504	68,324		0.005858%
70505	3,006		0.000258%
70506	127,265		0.010911%
70507	4,247		0.000364%
70508	148,502		0.012732%
70601	57,765		0.004953%
70602	333,936		0.028630%
70603	123,491		0.010588%
70604	41,966		0.003598%
70605	1,323		0.000113%
70606	82,695		0.007090%
70607	444,555		0.038115%
70608	57,735		0.004950%
70609	1,937		0.000166%
70701	4,489,779		0.384938%
70702	293,149		0.025134%
70704	1,264,046		0.108375%
70705	8,360,576		0.716806%
70707	243,615		0.020887%
70709	84,814		0.007272%
70712	39,422		0.003380%
70714	73,897		0.006336%
70715	72,577		0.006223%
70718	2,902		0.000249%
70719	272,562		0.023369%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
70801	4,131,751	0.354242%
70802	196,861	0.016878%
70804	21,474	0.001841%
70805	59,556	0.005106%
70806	147,782	0.012670%
70807	3,378	0.000290%
70808	149,360	0.012806%
70809	139,142	0.011930%
70812	237,597	0.020371%
70901	489,843	0.041997%
70902	55,278	0.004739%
70903	6,601	0.000566%
70905	330,087	0.028300%
70908	18,202	0.001561%
71001	9,778,087	0.838338%
71003	2,832,968	0.242889%
71004	858,386	0.073595%
71006	4,348,134	0.372793%
71008	1,621,270	0.139002%
71011	850,079	0.072883%
71012	130,301	0.011172%
71015	453,483	0.038880%
71016	559,849	0.047999%
71017	1,197,916	0.102705%
71018	2,732,570	0.234281%
71019	921,774	0.079030%
71020	666,548	0.057147%
71024	118,163	0.010131%
71025	224,605	0.019257%
71026	252,603	0.021657%
71027	15,290	0.001311%
71028	7,311	0.000627%
71030	8,281	0.000710%
71031	96,501	0.008274%
71032	160,262	0.013740%
71034	43,309	0.003713%
71035	17,618	0.001511%
71036	47,971	0.004113%
71037	26,994	0.002314%
71038	182,502	0.015647%
71039	13,509	0.001158%
71042	14,331	0.001229%
71043	6,746	0.000578%
71044	514,586	0.044119%
71045	174,007	0.014919%
71047	67,756	0.005809%
71101	559,874	0.048002%
71103	585,462	0.050195%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
71105	239,822	0.020561%
71106	42,830	0.003672%
71107	30,877	0.002647%
71108	46,828	0.004015%
71109	71,103	0.006096%
71112	243,530	0.020879%
71114	13,641	0.001170%
71115	54,836	0.004701%
71117	25,777	0.002210%
71201	154,549	0.013251%
71202	902,342	0.077364%
71205	43,992	0.003772%
71206	246,924	0.021170%
71207	123,124	0.010556%
71209	35,533	0.003047%
71210	24,987	0.002142%
71213	8,763	0.000751%
71214	20,072	0.001721%
71216	24,701	0.002118%
71301	241,707	0.020723%
71302	95,545	0.008192%
71303	599,988	0.051441%
71304	3,427	0.000294%
71305	29,854	0.002560%
71307	11,465	0.000983%
71309	1,333,411	0.114322%
71310	7,198	0.000617%
71311	18,446	0.001581%
71312	117,250	0.010053%
71313	1,171	0.000100%
71314	728	0.000062%
71315	35,078	0.003007%
71401	578,571	0.049605%
71402	152,091	0.013040%
71404	34,931	0.002995%
71406	25,318	0.002171%
71407	33,160	0.002843%
71408	52,921	0.004537%
71409	388,934	0.033346%
71501	1,212,198	0.103930%
71504	260,522	0.022336%
71505	262,026	0.022465%
71506	96,597	0.008282%
71601	862,581	0.073955%
71603	694	0.000059%
71604	215,520	0.018478%
71605	334,064	0.028641%
71606	66,912	0.005737%

**South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017**

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
71607	195,108	0.016728%
71608	6,761	0.000580%
71609	145,789	0.012499%
71610	303,444	0.026016%
71611	46,353	0.003974%
71612	2,222	0.000191%
71614	14,581	0.001250%
71701	554,494	0.047540%
71702	287,466	0.024646%
71705	62,364	0.005347%
71706	4,547	0.000390%
71707	2,763	0.000237%
71802	30,890	0.002648%
71803	2,946,545	0.252626%
71805	21,530	0.001846%
71807	134,533	0.011534%
71808	376,563	0.032285%
71809	724,886	0.062149%
71810	140,470	0.012043%
71811	702,544	0.060234%
71812	11,381	0.000976%
71813	113,719	0.009750%
71815	13,451	0.001153%
71817	81,168	0.006959%
71819	226	0.000019%
71901	446,094	0.038247%
71902	4,267	0.000366%
71904	40,658	0.003486%
71905	21,647	0.001856%
71906	193,706	0.016608%
71907	8,942	0.000767%
72001	306,210	0.026253%
72002	939,099	0.080515%
72004	32,384	0.002776%
72006	252,202	0.021623%
72007	51,148	0.004385%
72009	278,270	0.023858%
72010	22,963	0.001969%
72011	13,295	0.001140%
72012	8,159	0.000700%
72101	1,331,706	0.114176%
72102	2,417,020	0.207227%
72108	24,709	0.002118%
72109	10,770	0.000923%
72110	140,002	0.012003%
72111	7,637	0.000655%
72112	259,525	0.022251%
72113	12,274	0.001052%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72114	27,551	0.002362%
72115	764,566	0.065551%
72116	100,373	0.008606%
72117	17,256	0.001479%
72119	257,536	0.022080%
72120	4,648	0.000398%
72122	59,783	0.005126%
72123	39,838	0.003416%
72124	273,680	0.023464%
72125	14,012	0.001201%
72126	1,589	0.000136%
72127	51,193	0.004389%
72201	499,402	0.042817%
72202	1,507,013	0.129206%
72203	23,266	0.001995%
72204	426,830	0.036595%
72205	255,897	0.021940%
72206	1,205	0.000103%
72207	43,578	0.003736%
72210	249,641	0.021403%
72301	1,486,917	0.127483%
72302	3,104,796	0.266194%
72303	898,854	0.077065%
72304	830,264	0.071184%
72305	7,616,670	0.653026%
72306	1,422,645	0.121972%
72307	160,990	0.013803%
72309	521,930	0.044748%
72314	622,189	0.053344%
72316	59,896	0.005135%
72319	454,382	0.038957%
72321	1,684,843	0.144452%
72322	196,090	0.016812%
72323	383,395	0.032871%
72324	23,719	0.002034%
72327	686,185	0.058831%
72328	4,078	0.000350%
72329	33,646	0.002885%
72330	35,008	0.003001%
72331	125,638	0.010772%
72332	244,808	0.020989%
72333	57,588	0.004937%
72334	251,566	0.021568%
72335	127,213	0.010907%
72338	17,797	0.001526%
72339	99,649	0.008544%
72340	53,648	0.004600%
72342	253,401	0.021726%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72343	7,196	0.000617%
72346	78,889	0.006764%
72348	75,834	0.006502%
72349	47,888	0.004106%
72350	22,083	0.001893%
72351	119,080	0.010210%
72352	7,679	0.000658%
72401	1,056,765	0.090603%
72402	569,821	0.048854%
72403	1,381,709	0.118463%
72404	96,017	0.008232%
72407	422,206	0.036198%
72408	85,662	0.007344%
72409	933,662	0.080049%
72411	10,173	0.000872%
72412	28,855	0.002474%
72413	157,057	0.013466%
72415	17,626	0.001511%
72416	951,187	0.081551%
72417	434	0.000037%
72501	503,491	0.043168%
72502	17,778	0.001524%
72504	5,576	0.000478%
72506	110,942	0.009512%
72507	172,392	0.014780%
72509	57,331	0.004915%
72510	12,779	0.001096%
72512	46,142	0.003956%
72513	71,207	0.006105%
72601	5,833,494	0.500143%
72602	639,739	0.054849%
72604	2,622,597	0.224852%
72605	235,504	0.020191%
72606	100,947	0.008655%
72608	1,883,387	0.161475%
72609	51,913	0.004451%
72611	272,422	0.023357%
72612	12,680	0.001087%
72613	5,720	0.000490%
72614	16,556	0.001419%
72615	520,848	0.044656%
72616	453,264	0.038861%
72617	488,494	0.041882%
72619	107,456	0.009213%
72620	41,063	0.003521%
72621	53,154	0.004557%
72622	275,137	0.023589%
72701	454,916	0.039003%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72702	97,551	0.008364%
72704	231,382	0.019838%
72705	182,912	0.015682%
72801	546,904	0.046890%
72802	1,246,715	0.106889%
72803	120,589	0.010339%
72806	7,855	0.000673%
72807	5,564	0.000477%
72808	153,341	0.013147%
72809	108,397	0.009294%
72810	16,543	0.001418%
72901	1,540,352	0.132064%
72902	472,595	0.040519%
72904	6,382	0.000547%
72905	494,563	0.042402%
72907	378,807	0.032478%
72908	56,627	0.004855%
72909	43,479	0.003728%
72910	191,943	0.016457%
72911	91,684	0.007861%
72912	39,891	0.003420%
72913	3,577	0.000307%
73001	349,875	0.029997%
73002	878,868	0.075351%
73003	443,085	0.037989%
73004	46,931	0.004024%
73005	18,647	0.001599%
73006	668,656	0.057328%
73010	198,745	0.017040%
73101	443,027	0.037984%
73102	145,169	0.012446%
73105	323,867	0.027767%
73201	4,365,350	0.374270%
73202	681,824	0.058457%
73203	820,150	0.070317%
73204	38,167,357	3.272333%
73205	628,348	0.053872%
73206	155,172	0.013304%
73207	480,946	0.041235%
73208	401,890	0.034457%
73209	38,228	0.003278%
73212	8,741	0.000749%
73213	3,800	0.000326%
73215	26,661	0.002286%
73216	94,488	0.008101%
73217	88,468	0.007585%
73218	18,649	0.001599%
73219	29,156	0.002500%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
73222	197,865	0.016964%
73223	9,977	0.000855%
73224	632,420	0.054221%
73225	1,237	0.000106%
73226	4,184	0.000359%
73227	5,393	0.000462%
73228	45,186	0.003874%
73301	464,367	0.039813%
73302	116,506	0.009989%
73303	87,837	0.007531%
73306	39,538	0.003390%
73308	108,873	0.009334%
73310	376,088	0.032244%
73311	4,881	0.000418%
73312	74,944	0.006425%
73401	507,906	0.043546%
73402	362,154	0.031050%
73405	74,001	0.006345%
73406	7,046	0.000604%
73407	21,583	0.001850%
73408	27,156	0.002328%
73501	13,470	0.001155%
73502	282,313	0.024205%
73503	100,976	0.008657%
73504	46,215	0.003962%
73506	54	0.000005%
73507	17,260	0.001480%
73601	505,169	0.043311%
73602	551,420	0.047277%
73603	21,860	0.001874%
73604	244,139	0.020932%
73606	54,704	0.004690%
73607	31,270	0.002681%
73608	1,289	0.000111%
73609	10,887	0.000933%
73610	26,971	0.002312%
73611	98,958	0.008484%
73612	553	0.000047%
73613	345,509	0.029623%
73614	100,964	0.008656%
73702	1,426,513	0.122304%
73703	740,484	0.063486%
73707	183,995	0.015775%
73708	116,049	0.009950%
73709	87,004	0.007459%
73710	9,623	0.000825%
73711	122,085	0.010467%
73712	475,154	0.040738%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
73801	508,598	0.043605%
73802	1,198,545	0.102759%
73803	1,629,553	0.139712%
73805	9,065	0.000777%
73806	3,194	0.000274%
73807	7,420	0.000636%
73808	678	0.000058%
73809	4,802	0.000412%
73810	15,020	0.001288%
73811	14,655	0.001257%
73812	54,967	0.004713%
73815	779,472	0.066829%
73816	139	0.000012%
73817	13,846	0.001187%
73819	5,665	0.000486%
73820	6,171	0.000529%
73821	13,233	0.001135%
73822	280,749	0.024070%
73901	347,376	0.029783%
73902	64,456	0.005526%
73903	1,791,660	0.153611%
73904	548,215	0.047002%
73906	164,480	0.014102%
73907	89,536	0.007676%
73909	174,085	0.014925%
73910	11,978	0.001027%
73911	675,097	0.057880%
73912	5,835	0.000500%
73913	52,600	0.004510%
73914	7,466	0.000640%
73915	38,815	0.003328%
73916	473,540	0.040600%
73917	34,577	0.002965%
73918	56,772	0.004867%
74001	524,021	0.044928%
74002	1,450,110	0.124327%
74003	5,979,620	0.512671%
74005	6,887,973	0.590550%
74008	300,240	0.025741%
74009	808,777	0.069342%
74010	288,344	0.024722%
74013	182,676	0.015662%
74014	170,775	0.014642%
74016	8,259	0.000708%
74017	279,204	0.023938%
74018	666,461	0.057140%
74020	58,554	0.005020%
74021	79,622	0.006827%

**South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017**

Employer Code	Employer Contributions	Employer Allocation
		Percentage
74022	9,710	0.000833%
74024	529,250	0.045376%
74101	51,115	0.004382%
74102	442,539	0.037942%
74103	58,515	0.005017%
74106	14,682	0.001259%
74108	481	0.000041%
74109	49,574	0.004250%
74201	1,210,662	0.103798%
74202	390,224	0.033456%
74203	4,134,519	0.354479%
74204	33,915,074	2.907758%
74208	664,569	0.056978%
74211	84,927	0.007281%
74213	46,958	0.004026%
74214	135,238	0.011595%
74215	286,081	0.024528%
74216	111,434	0.009554%
74217	25,715	0.002205%
74218	14,788	0.001268%
74219	147,503	0.012646%
74221	31,897	0.002735%
74222	26,246	0.002250%
74223	11,877	0.001018%
74224	3,023	0.000259%
74226	59,101	0.005067%
74227	30,422	0.002608%
74228	178,105	0.015270%
74229	35,660	0.003057%
74230	911,996	0.078191%
74231	23,667	0.002029%
74233	41,616	0.003568%
74242	206,819	0.017732%
74301	1,569,008	0.134521%
74302	1,608,301	0.137890%
74304	81,067	0.006950%
74305	95,413	0.008180%
74306	141,317	0.012116%
74307	98,237	0.008422%
74308	398	0.000034%
74309	2,858	0.000245%
74310	142,422	0.012211%
74311	540,555	0.046345%
74312	2,742	0.000235%
74313	57,656	0.004943%
74401	554,036	0.047501%
74402	496,900	0.042602%
74405	14,746	0.001264%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
74406	16,186	0.001388%
74407	252,757	0.021670%
74408	58,370	0.005004%
74409	8,443	0.000724%
74410	4,854	0.000416%
74411	19,720	0.001691%
74412	6,875	0.000589%
74413	6,256	0.000536%
74501	870,997	0.074676%
74504	118,234	0.010137%
74506	24,016	0.002059%
74508	159,976	0.013716%
74509	45,177	0.003873%
74510	6,431	0.000551%
74511	21,878	0.001876%
74601	3,452,086	0.295970%
74602	3,383,205	0.290064%
74604	415,085	0.035588%
74605	354,356	0.030381%
74607	141,223	0.012108%
74609	273,533	0.023452%
74610	60,450	0.005183%
74611	206,175	0.017677%
74612	826,980	0.070902%
74613	265,420	0.022756%
74616	144,125	0.012357%
74618	35,027	0.003003%
74619	42,669	0.003658%
74620	102,501	0.008788%
74621	3,462	0.000297%
75001	572,372	0.049073%
75002	98,978	0.008486%
75003	14,660	0.001257%
75005	80,482	0.006900%
75007	328,245	0.028143%
75011	249,226	0.021368%
75014	139,110	0.011927%
75015	50,585	0.004337%
75016	11,783	0.001010%
75018	245	0.000021%
75021	53,971	0.004627%
75022	467,569	0.040088%
75025	22,793	0.001954%
75026	54,655	0.004686%
80101	2,045,753	0.175396%
80103	107,709	0.009235%
80201	14,252,284	1.221940%
80202	197,016	0.016891%

**South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017**

Employer Code	Employer Contributions	Employer Allocation
		Percentage
80302	1,000,897	0.085813%
80401	5,072,987	0.434940%
80402	2,096,116	0.179714%
80403	1,621,911	0.139057%
80404	1,994,082	0.170965%
80405	7,874,997	0.675174%
80406	66,173	0.005673%
80407	279,180	0.023936%
80409	131,043	0.011235%
80502	505,590	0.043347%
80503	1,072,038	0.091913%
80601	1,505,661	0.129090%
80602	518,071	0.044418%
80603	666,305	0.057127%
80606	112,644	0.009658%
80701	13,784,145	1.181803%
80702	130,238	0.011166%
80704	364,208	0.031226%
80801	20,058,235	1.719722%
80902	1,328,561	0.113906%
81001	28,137,543	2.412413%
81002	438,019	0.037554%
81003	297,645	0.025519%
81004	169,185	0.014505%
81102	5,987,667	0.513361%
81201	3,465,849	0.297150%
81301	4,632,096	0.397139%
81401	635,080	0.054449%
81402	1,686,146	0.144564%
81403	746,070	0.063965%
81501	3,610,873	0.309583%
81601	6,710,200	0.575309%
81701	3,395,494	0.291118%
81802	14,200,482	1.217499%
81805	232,921	0.019970%
81806	1,833,142	0.157167%
81901	2,410,598	0.206676%
81902	192,118	0.016472%
82001	2,848,877	0.244253%
82101	10,784,739	0.924645%
82106	744,227	0.063807%
82107	2,443,138	0.209466%
82108	137,409	0.011781%
82109	863,736	0.074054%
82201	6,832,450	0.585790%
82301	44,693,132	3.831830%
82306	195,432	0.016756%
82307	225,041	0.019294%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
82308	178,063	0.015266%
82309	746,434	0.063997%
82312	191,865	0.016450%
82401	626,119	0.053681%
82402	5,740,852	0.492200%
82406	973,203	0.083439%
82501	561,555	0.048146%
82502	1,535,970	0.131689%
82601	29,166,705	2.500649%
82602	91,725	0.007864%
82603	96,317	0.008258%
82604	92,200	0.007905%
82701	1,833,025	0.157157%
82702	447,778	0.038391%
82801	6,370,001	0.546141%
82901	7,749,382	0.664404%
83001	3,709,804	0.318065%
83005	1,937,056	0.166076%
83101	1,426,737	0.122323%
83202	5,808,587	0.498008%
83203	1,622,796	0.139133%
83204	2,042,768	0.175140%
83205	13,159,144	1.128218%
83206	18,532,849	1.588940%
83207	75,742	0.006494%
83301	2,834,416	0.243013%
83402	2,642,140	0.226528%
83501	732,313	0.062786%
83601	4,136,803	0.354675%
83701	7,394,950	0.634017%
83802	5,114,089	0.438464%
83805	2,106,858	0.180635%
83806	2,354,794	0.201892%
83810	151,326	0.012974%
83811	277,515	0.023793%
83901	9,062,260	0.776966%
84002	22,349,029	1.916126%
84003	19,622,429	1.682357%
84004	92,272	0.007911%
84005	69,190	0.005932%
84006	739,551	0.063406%
84008	50,644	0.004342%
84009	154,988	0.013288%
84010	40,021	0.003431%
84011	89,072	0.007637%
84012	60,689	0.005203%
84101	1,508,301	0.129316%
84203	6,416,213	0.550103%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
84207	7,092,884	0.608119%
84208	1,629,325	0.139693%
84209	5,112,080	0.438291%
84210	2,357,358	0.202111%
84211	3,252,709	0.278876%
84212	5,871,265	0.503381%
84213	282,573	0.024227%
84214	196,969	0.016887%
84215	540,851	0.046371%
84301	11,469,690	0.983370%
84401	2,396,361	0.205455%
84501	2,589,053	0.221976%
84506	290,022	0.024865%
84601	5,412,536	0.464052%
84603	11,242,014	0.963850%
84604	7,789,393	0.667835%
84605	3,491,642	0.299361%
84606	48,072	0.004122%
90208	18,093	0.001551%
90407	46,275	0.003967%
90704	10,258	0.000879%
90705	5,389	0.000462%
90707	5,890	0.000505%
90711	506,952	0.043464%
90803	962,463	0.082518%
91007	48,549	0.004162%
91009	196,736	0.016867%
91203	24,246	0.002079%
91503	5,149	0.000441%
91605	3,693	0.000317%
91803	7,204	0.000618%
91807	1,960	0.000168%
92202	44,157	0.003786%
92204	4,456	0.000382%
92302	296,195	0.025395%
92310	4,241	0.000364%
92319	12,993	0.001114%
92404	23,215	0.001990%
92502	47,792	0.004098%
92609	1,729	0.000148%
93005	119,285	0.010227%
93808	25,002	0.002144%
94216	5,057	0.000434%
94218	6,725	0.000577%
94226	1,241	0.000106%
94504	4,908	0.000421%
Totals¹	\$ 1,166,365,261	100.000000%

¹ Columns may not foot due to rounding.

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
10001	409,486	1,825	23,971	11,431	99,690	136,917	227	-	-	227	41,505	41,411	82,916	
10002	1,880,845	8,385	110,103	52,504	297,681	468,673	1,042	-	1,042	190,641	160,168	350,809		
10100	13,929,058	62,096	815,397	388,834	87,532	1,353,859	7,720	-	238,714	246,434	1,411,842	(37,101)	1,374,741	
10200	13,204,634	58,866	772,990	368,611	848,603	2,049,070	7,319	-	-	7,319	1,338,415	350,548	1,688,963	
10300	45,895,091	204,600	2,686,665	1,281,176	653,480	4,825,921	25,438	-	1,200,553	1,225,991	4,651,903	124,499	4,776,402	
10600	5,717,723	25,490	334,711	159,612	70,603	590,416	3,169	-	96,839	100,008	579,546	(4,039)	575,507	
10700	5,188,250	23,129	303,716	144,831	308,227	779,903	2,876	-	-	2,876	525,878	138,126	664,004	
10900	2,210,640	9,855	129,409	61,710	96,738	297,712	1,225	-	53,679	54,904	224,069	(9,403)	214,666	
12300	1,196,267	5,333	70,029	33,394	32,874	141,630	663	-	52,412	53,075	121,253	9,917	131,170	
13300	5,574,550	24,851	326,330	155,615	488,554	995,350	3,090	-	-	3,090	565,034	200,025	765,059	
13600	3,908,916	17,426	228,825	109,119	82,662	438,032	2,167	-	289,581	291,748	396,206	(171,073)	225,133	
13700	1,064,124	4,744	62,293	29,705	32,316	129,058	590	-	53,893	54,483	107,859	6,348	114,207	
20101	2,259,040	10,071	132,243	63,062	89,085	294,461	1,252	-	33,117	34,369	228,975	9,444	238,419	
20102	18,968,506	84,562	1,110,402	529,511	1,139,760	2,864,235	10,514	-	-	10,514	1,922,638	667,471	2,590,109	
20105	-	-	-	-	343,973	343,973	-	-	9,814,523	9,814,523	-	(4,342,734)	(4,342,734)	
20108	369,190	1,646	21,612	10,306	-	33,564	205	-	126,128	126,333	37,421	(48,847)	(11,426)	
20200	3,293,673	14,683	192,809	91,944	97,716	397,152	1,826	-	-	1,826	333,845	61,593	395,438	
20300	3,988,382	17,780	233,477	111,337	-	362,594	2,211	-	120,904	123,115	404,260	(63,751)	340,509	
20400	20,274,630	90,384	1,186,862	565,973	555,662	2,398,881	11,238	-	77,538	88,776	2,055,026	198,198	2,253,224	
20500	9,594,898	42,774	561,678	267,844	721,107	1,593,403	5,318	-	-	5,318	972,534	260,194	1,232,728	
20600	28,906,031	128,863	1,692,138	806,920	1,531,429	4,159,350	16,022	-	-	16,022	2,929,901	800,971	3,730,872	
21100	2,783,335	12,408	162,934	77,698	490,793	743,833	1,543	-	-	1,543	282,117	183,078	465,195	
21400	102,494,002	456,918	5,999,924	2,861,151	1,172,430	10,490,423	56,809	-	1,519,944	1,576,753	10,388,740	296,272	10,685,012	
21900	611,866	2,728	35,818	17,080	3,744	59,370	339	-	14,048	14,787	62,018	(10,215)	51,803	
22100	4,300,393	19,171	251,742	120,047	-	390,960	2,384	-	102,975	105,359	435,886	(51,346)	384,540	
22200	183,019	816	10,714	5,109	7,848	24,487	101	-	7,575	7,676	18,551	(3,141)	15,410	
30100	938,257,492	4,182,750	54,924,906	26,191,744	16,092,505	101,391,905	520,045	-	2,286,615	2,806,660	95,101,304	3,917,198	99,018,502	
30200	83,060,856	370,285	4,862,322	2,318,669	661,468	8,212,744	46,038	-	242,845	288,883	8,419,006	216,257	8,635,263	
30300	609,208,466	2,715,850	35,662,617	17,006,241	11,084,728	66,469,436	337,664	-	757,479	1,095,143	61,749,062	4,769,609	66,518,671	
30400	94,096,947	419,484	5,508,366	2,626,745	2,743,275	11,297,870	52,155	-	4,067,486	4,119,641	9,537,619	(1,178,904)	8,358,715	
30500	459,334,958	2,047,714	26,889,132	12,822,475	8,448,428	50,207,749	254,594	-	-	254,594	46,557,959	3,786,936	50,344,895	
30600	51,248,126	228,464	3,000,028	1,430,607	-	4,659,099	28,405	-	9,773,665	9,802,070	5,194,484	(4,758,985)	435,499	
30700	4,534,513	20,215	265,447	126,582	168,020	580,264	2,513	-	1,686,020	1,688,533	459,616	(535,641)	(76,025)	
30800	34,273,023	152,789	2,006,318	956,742	500,721	3,616,570	18,996	-	175,928	194,924	3,473,896	128,433	3,602,329	
30900	8,310,385	37,048	486,484	231,987	204,961	960,480	4,606	-	-	4,606	842,336	109,540	951,876	
31100	17,945,354	80,000	1,050,508	500,950	362,297	1,993,755	9,947	-	121,004	130,951	1,818,932	76,225	1,895,157	
31102	17,176,807	76,574	1,005,518	479,496	345,128	1,906,716	9,521	-	529,625	529,625	1,741,032	(247,574)	1,493,458	
31104	40,516,843	180,624	2,371,826	1,131,040	1,151,715	4,835,205	22,457	-	233,117	255,574	4,106,767	200,158	4,306,925	
31105	9,965,664	44,427	583,383	278,195	146,140	1,052,145	5,524	-	1,203,605	1,209,129	1,010,115	(351,280)	658,835	
31107	19,081,514	85,065	1,117,018	532,666	56,449	1,791,198	10,576	-	280,590	291,166	1,934,093	(72,328)	1,861,765	
31108	91,576,997	408,250	5,360,850	2,556,400	103,619	8,429,119	50,758	-	7,268,536	7,319,294	9,282,198	(2,685,649)	6,596,549	
31113	8,912,571	39,732	521,735	248,797	7,208	817,472	4,940	-	599,825	604,765	903,374	(227,197)	676,177	
31121	41,534,593	185,161	2,431,405	1,159,451	578,090	4,354,107	23,021	-	770,409	793,430	4,209,925	161,660	4,371,585	
31123	89,697,728	399,872	5,250,839	2,503,940	-	8,154,651	49,716	-	2,910,650	2,960,366	9,091,716	(1,179,698)	7,912,018	
31124	35,431,020	157,951	2,074,106	989,068	-	3,221,125	19,638	-	2,507,910	2,527,548	3,591,270	(1,042,990)	2,548,280	
31126	43,294,100	193,005	2,534,405	1,208,568	265,253	4,201,231	23,996	-	280,626	304,622	4,388,268	5,174	4,393,442	
31138	24,339,101	108,504	1,424,793	679,433	12,404	2,225,134	13,490	-	624,357	637,847	2,466,999	(210,357)	2,256,642	
31140	99,135,945	441,948	5,803,346	2,767,410	1,267,871	10,280,575	54,948	-	257,134	312,082	10,048,369	403,616	10,451,985	
31142	39,167,272	174,608	2,292,823	1,093,366	536,447	4,097,244	21,709	-	1,028,470	1,050,179	3,969,975	(480,125)	3,489,850	
31143	28,272,104	126,037	1,655,028	789,224	322,583	2,892,872	15,670	-	847,280	862,950	2,865,646	(370,310)	2,495,336	
31146	36,594,195	163,137	2,142,197	1,021,538	513,864	3,840,736	20,283	-	693,315	713,598	3,709,169	(162,857)	3,546,312	
31200	6,713,637	29,929	393,011	187,414	-	610,354	3,721	-	290,321	294,042	680,491	(147,667)	532,824	
31300	57,712,785	257,283	3,378,464	1,611,070	6,711	5,253,528	31,988	-	1,118,696	1,150,684	5,849,739	(492,667)	5,357,072	
31400	166,290,549	741,323	9,734,527	4,642,051	810,905	15,928,806	92,169	-	3,715,944	3,808,113	16,855,126	(628,345)	16,226,781	
31600	40,051,528	178,550	2,344,587	1,118,050	822,106	4,463,293	22,199	-	125,715	147,914	4,059,603	209,808	4,269,411	
31700	155,447,832	692,986	9,099,802	4,339,374	9,529,094	23,661,256	86,160	-	-	86,160	15,756,114	4,432,771	20,188,885	
40100	320,483,809	1,428,716	18,760,887	8,946,404	16,568,418	45,704,425	177,633	-	-	177,633	32,484,077	9,053,298	41,537,375	
40200	373,556,051	1,665,312	21,867,698	10,427,931	3,225,841	37,186,782	207,050	-	2,836,527	3,043,577	37,863,452	1,660,899	39,524,351	
40700	19,269,712	85,904	1,128,035	537,920	618,429	2,370,288	10,681	-	-	10,681	1,953,168	339,713	2,292,881	
40900	5,680,354	25,323	332,524	158,569	735,720	1,252,136	3,148	-	-	3,148	575,758	378,429	954,187	
41400	11,546,429	51,474	675,919	322,322	408,560	1,458,275	6,400	-	2,375,801	2,382,201	1,170,340	(1,163,823)	6,517	
41600	8,531,900	38,035	499,451	238,171	149,886	925,543	4,729	-	159,830	164,559	864,789	(82,972)	781,817	
41700	136,752,167	609,641	8,005,372	3,817,478	1,519,921	13,952,412	75,797	-	3,299,745	3,375,542	13,861,130	(1,243,402)	12,617,728	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
41800	4,111,070	18,327	240,659	114,762	525,310	899,058	2,279	-	2,279	416,696	231,876	648,572		
42000	2,882,386	12,850	168,733	80,463	2,972	265,018	1,598	-	1,598	292,157	(287,666)	4,491		
42200	780,086,431	3,477,624	45,665,688	21,776,351	13,377,284	84,296,947	432,376	-	905,119	1,337,495	79,069,166	7,759,552		
50100	306,982,697	1,368,528	17,970,542	8,569,515	-	27,908,585	170,150	-	8,683,567	8,853,717	31,115,611	(4,174,608)		
50200	60,657,979	270,413	3,550,874	1,693,286	795,482	6,310,055	33,621	-	330,909	364,530	6,148,262	329,006		
50400	11,181,966	49,849	654,584	312,148	28,696	1,045,277	6,198	-	278,576	284,774	1,133,398	(98,949)		
50501	5,884,760	26,234	344,490	164,275	645,257	1,180,256	3,262	-	184,665	187,927	596,476	150,137		
50515	-	-	-	-	-	-	-	-	35,720,319	35,720,319	-	(17,702,402)		
51200	11,193,222	49,899	655,243	312,462	109,907	1,127,511	6,204	-	311,136	317,340	1,134,539	(49,578)		
51300	13,294,680	59,268	778,261	371,125	63,230	1,271,884	7,369	-	341,075	348,444	1,347,542	(88,746)		
51400	36,389,339	162,224	2,130,205	1,015,819	1,006,870	4,315,118	20,169	-	45,739	65,908	3,688,405	310,530		
51500	63,846,523	284,628	3,737,529	1,782,295	-	5,804,452	35,388	-	4,154,493	4,189,881	6,471,451	(2,002,802)		
51600	6,403,202	28,545	374,839	178,747	-	582,131	3,549	-	190,888	194,437	649,025	(74,070)		
51700	448,472,657	1,999,290	26,253,261	12,519,251	10,707,197	51,478,999	248,573	-	642,951	891,524	45,456,961	3,786,625		
51800	52,607,152	234,523	3,079,584	1,468,544	797,776	5,580,427	29,158	-	-	29,158	5,332,234	362,021		
51902	5,060,159	22,558	296,218	141,256	124,219	584,251	2,805	-	157,221	160,026	512,895	279		
52000	6,311,805	28,138	369,488	176,196	18,611	592,433	3,498	-	262,156	265,654	639,761	(94,194)		
52200	31,297,889	139,526	1,832,155	873,690	401,795	3,247,166	17,347	-	658,938	676,285	3,172,338	(166,628)		
52600	6,242,469	27,829	365,430	174,260	21,692	589,211	3,460	-	233,011	236,471	632,733	(106,885)		
53000	8,661,791	38,614	507,055	241,796	456,320	1,243,785	4,801	-	-	4,801	877,955	235,987		
53300	481,974	2,149	28,214	13,454	52,928	96,745	267	-	458	725	48,853	17,164		
53900	2,320,497	10,345	135,840	64,777	9,590	220,552	1,286	-	80,475	81,761	235,204	(24,539)		
54100	5,829,381	25,987	341,248	162,729	325,732	855,696	3,231	-	-	3,231	590,863	150,128		
54200	28,015,021	124,891	1,639,979	782,048	-	2,546,918	15,528	-	1,458,608	1,474,136	2,839,588	(716,598)		
54300	83,766,144	373,429	4,903,609	2,338,357	63,376	7,678,771	46,429	-	1,113,987	1,160,416	8,490,494	(458,473)		
54400	89,146	397	5,219	2,489	-	8,105	49	-	4,538	4,587	9,036	(2,054)		
60100	16,703,163	74,463	977,791	466,274	2,845,013	4,363,541	9,258	-	-	9,258	1,693,024	1,315,977		
60400	131,176,717	584,786	7,678,989	3,661,838	2,854,950	14,780,563	72,707	-	1,138,886	1,211,593	13,296,006	1,139,943		
60500	5,508,140	24,555	322,442	153,761	97,509	598,267	3,053	-	26,791	29,844	558,302	58,490		
60601	98,475,454	439,003	5,764,681	2,748,972	6,729,254	15,681,910	54,582	-	-	54,582	9,981,422	2,834,591		
60700	321,468,017	1,433,104	18,818,502	8,973,878	655,393	29,880,877	178,179	-	2,638,084	2,816,263	32,583,835	(784,797)		
60800	14,355,653	63,997	840,369	400,742	331,627	1,636,735	7,957	-	243,197	251,154	1,455,082	(20,229)		
60900	4,410,024	19,660	258,160	123,107	253,046	653,973	2,444	-	-	2,444	446,998	128,946		
61000	136,190,052	607,135	7,972,466	3,801,787	8,349,760	20,731,148	75,486	-	-	75,486	13,804,155	3,369,362		
61200	3,507,083	15,635	205,302	97,901	88,036	406,874	1,944	-	-	1,944	355,476	60,652		
62500	1,797,777	8,014	105,241	50,186	1,341	164,782	996	-	57,418	58,414	182,222	(17,800)		
62700	5,776,028	25,750	338,124	161,239	390,200	915,313	3,201	-	246,231	249,432	585,455	29,795		
63000	15,960,280	71,151	934,303	445,536	486,068	1,937,058	8,846	-	365,423	374,269	1,617,726	(43,393)		
63500	10,508,644	46,848	615,168	293,352	1,349,660	2,305,028	5,825	-	-	5,825	1,065,151	685,849		
63700	3,383,044	15,082	198,041	94,439	112,437	419,999	1,875	-	99,130	101,005	342,904	23,308		
63800	455,635	2,031	26,673	12,719	1,877	43,300	253	-	11,732	11,985	46,183	(3,259)		
64100	827,752	3,690	48,456	23,107	73,080	148,333	459	-	13,167	13,626	83,901	16,785		
66600	1,578,064	7,035	92,379	44,052	37,507	180,973	875	-	18,636	19,511	159,952	4,694		
67000	415,339	1,852	24,314	11,594	10,619	48,379	230	-	41,109	41,339	42,099	(10,063)		
67100	15,425,179	68,765	902,979	430,598	-	1,402,342	8,550	-	483,258	491,808	1,563,488	(254,494)		
67200	509,888	2,273	29,848	14,233	69,879	116,233	283	-	1,018	1,301	51,682	28,930		
67300	10,305,814	45,943	603,295	287,690	439,176	1,376,104	5,712	-	281,884	287,596	1,044,592	45,218		
67400	7,791,042	34,732	456,082	217,489	80,602	788,905	4,318	-	440,019	444,337	789,696	(84,184)		
67500	4,762,781	21,232	278,810	132,954	-	432,996	2,640	-	961,514	964,154	482,753	(334,821)		
67600	1,707,280	7,611	99,943	47,659	129,917	285,130	946	-	23,598	24,544	173,049	56,561		
67800	32,248,329	143,763	1,887,794	900,222	795,778	3,727,557	17,874	-	-	17,874	3,268,674	436,899		
67900	782,954	3,490	45,834	21,857	56,731	127,912	434	-	27,974	28,408	79,360	23,148		
68000	1,285,413	5,730	75,247	35,883	284,219	401,079	712	-	-	712	130,289	129,574		
68100	9,651,177	43,025	564,973	269,416	2,363,573	3,240,987	5,349	-	192,270	197,619	978,238	1,871,975		
68200	83,148,201	370,675	4,867,435	2,321,108	35,246,049	42,805,267	46,086	-	-	46,086	8,427,860	16,637,409		
68300	16,928,054	75,465	990,956	472,552	7,357,417	8,896,390	9,383	-	-	9,383	1,715,819	3,395,172		
68400	565,492	2,521	33,103	15,786	245,601	297,011	313	-	-	313	57,318	113,409		
70101	8,303,182	37,016	486,062	231,786	19,006	773,870	4,602	-	368,635	373,237	841,606	(128,712)		
70102	5,704,216	25,429	333,921	159,235	45,544	564,129	3,162	-	91,960	95,122	578,176	(55,739)		
70104	509,663	2,272	29,835	14,227	17,262	63,596	282	-	10,267	10,549	51,659	5,346		
70106	421,192	1,878	24,656	11,758	4,786	43,078	233	-	11,184	11,417	42,692	(4,436)		
70108	882,680	3,935	51,671	24,640	87,747	167,993	489	-	43,008	43,497	89,468	29,057		
70202	17,231,285	76,817	1,008,707	481,017	218,715	1,785,256	9,551	-	20,361	29,912	1,746,554	74,246		

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
70203	56,677,701	252,669	3,317,871	1,582,175	300,565	5,453,280	31,415	-	1,232,006	1,263,421	5,744,823	(231,872)	5,512,951	
70204	717,895	3,200	42,025	20,040	11,631	76,896	398	-	38,517	38,915	72,765	(19,349)	53,416	
70209	342,176	1,525	20,031	9,552	12,826	43,934	190	-	25,559	25,749	34,683	(15,311)	19,372	
70211	1,016,849	4,533	59,526	28,385	26,378	118,822	564	-	-	564	103,067	12,780	115,847	
70212	511,689	2,281	29,954	14,284	183,614	230,133	284	-	22,616	22,900	51,865	57,007	108,872	
70213	2,339,406	10,429	136,947	65,306	52,148	264,830	1,297	-	19,122	20,419	237,121	6,825	243,946	
70214	2,749,568	12,258	160,958	76,755	-	249,971	1,524	-	500,224	501,748	278,695	(265,830)	12,865	
70215	613,666	2,736	35,924	17,131	16,462	72,253	340	-	28,542	28,882	62,201	(881)	61,320	
70216	104,004	464	6,088	2,903	32,980	42,435	58	-	-	58	10,542	11,587	22,129	
70217	4,837,069	21,564	283,158	135,029	41,195	480,946	2,681	-	418,544	421,225	490,283	(115,389)	374,894	
70218	673,772	3,004	39,442	18,809	1,592	62,847	373	-	25,598	25,971	68,293	(8,501)	59,792	
70219	1,152,369	5,137	67,459	32,168	48,829	153,593	639	-	-	639	116,804	20,803	137,607	
70220	1,887,373	8,414	110,485	52,687	21,313	192,899	1,046	-	14,183	15,229	191,303	11,071	202,374	
70222	120,212	536	7,037	3,356	4,569	15,498	67	-	3,877	3,944	12,185	(622)	11,563	
70224	99,276	443	5,812	2,771	15,871	24,897	55	-	6,761	6,816	10,063	940	11,003	
70301	6,251,474	27,869	365,957	174,512	1,595,934	2,164,272	3,465	-	663,359	666,824	633,646	196,600	830,246	
70302	679,400	3,029	39,772	18,966	2,588	64,355	377	-	54,360	54,737	68,864	(22,425)	46,439	
70303	1,668,110	7,436	97,650	46,566	177,523	329,175	925	-	192,553	193,478	169,079	(37,693)	131,386	
70304	598,584	2,668	35,041	16,710	175,501	229,920	332	-	6,111	6,443	60,672	64,012	124,684	
70305	792,409	3,533	46,387	22,121	68,920	140,961	439	-	127,997	128,436	80,318	(37,035)	43,283	
70401	2,639,036	11,765	154,487	73,669	97,503	337,424	1,463	-	2,192	3,655	267,491	59,923	327,414	
70402	50,760,750	226,291	2,971,497	1,417,002	658,517	5,273,307	28,135	-	534,207	562,342	5,145,084	105,751	5,250,835	
70403	5,647,712	25,177	330,613	157,657	201,029	714,476	3,130	-	-	3,130	572,449	75,444	647,893	
70404	1,711,332	7,629	100,180	47,773	43,525	199,107	949	-	84,878	85,827	173,460	(4,050)	169,410	
70405	2,794,366	12,457	163,580	78,005	51,996	306,038	1,549	-	43,184	44,733	283,236	17,547	300,783	
70406	264,737	1,180	15,497	7,391	-	24,068	147	-	49,430	49,577	26,834	(23,656)	3,178	
70407	1,624,438	7,242	95,093	45,347	13,304	160,986	900	-	18,509	19,409	164,652	5,047	169,699	
70411	882,905	3,936	51,685	24,646	59,136	139,403	489	-	97,075	97,564	89,491	(4,649)	84,842	
70412	700,786	3,124	41,024	19,563	-	63,711	388	-	53,925	54,313	71,031	(20,324)	50,707	
70413	293,101	1,307	17,158	8,182	45,633	72,280	162	-	29,264	29,426	29,709	16,262	45,971	
70414	571,795	2,549	33,472	15,962	83,823	135,806	317	-	94,141	94,458	57,957	10,746	68,703	
70415	564,816	2,518	33,064	15,767	-	51,349	313	-	102,932	103,245	57,249	(47,620)	9,629	
70416	201,929	900	11,821	5,637	2,940	21,298	112	-	103,159	103,271	20,467	(33,890)	(13,423)	
70417	11,769,969	52,470	689,005	328,574	491,963	1,562,000	6,524	-	31,774	38,298	1,192,998	166,811	1,359,809	
70418	694,033	3,094	40,628	19,374	-	63,096	385	-	31,297	31,682	70,347	(17,667)	52,680	
70419	444,829	1,983	26,040	12,418	31,131	71,572	247	-	-	247	45,088	15,470	60,558	
70420	1,437,366	6,408	84,142	40,125	2,610	133,285	797	-	121,815	122,612	145,691	(39,497)	106,194	
70422	996,814	4,444	58,353	27,826	80,281	170,904	553	-	-	553	101,037	32,482	133,519	
70423	2,787,162	12,425	163,158	77,804	9,232	262,619	1,545	-	114,182	115,727	282,505	(30,040)	252,465	
70424	2,722,779	12,138	159,389	76,007	171,442	418,976	1,509	-	43,949	45,458	275,980	24,073	300,053	
70501	3,677,721	16,395	215,291	102,665	52,986	387,337	2,038	-	24,743	26,781	372,772	34,517	407,289	
70502	778,451	3,470	45,570	21,731	36,898	107,669	431	-	17,962	18,393	78,903	3,438	82,341	
70503	1,613,632	7,194	94,461	45,045	676,367	823,067	894	-	-	894	163,557	229,694	393,251	
70504	1,318,730	5,879	77,197	36,813	11,552	131,441	731	-	-	731	133,666	6,643	140,309	
70505	58,080	259	3,400	1,622	100	5,381	32	-	9,177	9,209	5,887	(3,153)	2,734	
70506	2,456,242	10,950	143,787	68,566	116,126	339,429	1,361	-	-	1,361	248,963	56,832	305,795	
70507	81,942	365	4,797	2,288	25,626	33,076	45	-	53,137	53,182	8,306	(8,897)	(591)	
70508	2,866,178	12,777	167,784	80,010	4,659	265,230	1,589	-	54,014	55,603	290,514	(13,619)	276,895	
70601	1,115,000	4,971	65,271	31,126	64,556	165,924	618	-	153,099	153,717	113,016	(27,751)	85,265	
70602	6,445,073	28,732	377,290	179,916	114,214	700,152	3,572	-	1,620,412	1,623,984	653,269	(574,876)	78,393	
70603	2,383,529	10,626	139,530	66,537	68,748	285,441	1,321	-	26,338	27,659	241,593	3,420	245,013	
70604	809,968	3,611	47,415	22,610	102,468	176,104	449	-	260,713	261,162	82,098	(22,058)	60,040	
70605	25,438	113	1,489	710	458	2,770	14	-	1,065	1,079	2,578	19	2,597	
70606	1,596,073	7,115	93,433	44,555	207,182	352,285	885	-	2,800	3,685	161,777	92,128	253,905	
70607	8,580,299	38,251	502,284	239,522	69,426	849,483	4,756	-	111,291	116,047	869,695	(11,813)	857,882	
70608	1,114,325	4,968	65,232	31,107	18,289	119,596	618	-	5,352	5,970	112,947	10,415	123,362	
70609	37,369	167	2,188	1,043	3,712	7,110	21	-	4,168	4,189	3,788	46	3,834	
70701	86,655,734	386,311	5,072,763	2,419,021	3,197,122	11,075,217	48,030	-	383,055	431,085	8,783,381	828,412	9,611,793	
70702	5,658,068	25,224	331,219	157,947	155,270	669,660	3,136	-	51,862	54,998	573,499	16,105	589,604	
70704	24,396,955	108,762	1,428,180	681,049	1,165,709	3,383,700	13,522	-	42,720	56,242	2,472,863	390,474	2,863,337	
70705	161,364,558	719,363	9,446,163	4,504,541	14,907,227	29,577,294	89,439	-	-	89,439	16,355,830	7,553,927	23,909,757	
70707	4,702,000	20,962	275,252	131,258	215,544	643,016	2,606	-	124,226	126,832	476,592	(6,649)	469,943	
70709	1,637,044	7,298	95,831	45,699	177,150	325,978	907	-	76,405	77,312	165,930	80,872	246,802	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Pension Expense	
70712	760,892	3,392	44,542	21,241	46,922	116,097	422	-	-	422	77,124	24,354	101,478	
70714	1,426,335	6,359	83,497	39,817	-	129,673	791	-	79,452	80,243	144,573	(40,354)	104,219	
70715	1,400,897	6,245	82,008	39,106	6,597	133,956	776	-	144,721	145,497	141,994	(44,044)	97,950	
70718	56,054	250	3,281	1,565	3,196	8,292	31	-	13,886	13,917	5,682	(2,065)	3,617	
70719	5,260,738	23,452	307,960	146,855	381,907	860,174	2,916	-	279,926	282,842	533,226	(18,612)	514,614	
70801	79,745,571	355,506	4,668,247	2,226,122	12,760,182	20,010,057	44,200	-	331,770	375,970	8,082,971	4,988,727	13,071,698	
70802	3,799,509	16,938	222,420	106,064	125,690	471,112	2,106	-	34,377	36,483	385,116	22,623	407,739	
70803	-	-	-	-	-	-	-	-	10,957,432	10,957,432	-	(4,680,269)	(4,680,269)	
70804	414,439	1,848	24,261	11,569	1,571	39,249	230	-	99,162	99,392	42,007	(42,842)	(835)	
70805	1,149,443	5,124	67,288	32,087	18,536	123,035	637	-	58,872	59,509	116,507	(12,137)	104,370	
70806	2,852,221	12,715	166,967	79,621	267,807	527,110	1,581	-	42,756	44,337	289,100	54,989	344,089	
70807	65,284	291	3,822	1,823	137	6,073	36	-	1,556	1,592	6,617	(1,143)	5,474	
70808	2,882,837	12,852	168,759	80,475	301,345	563,431	1,598	-	9,262	10,860	292,203	99,893	392,096	
70809	2,685,635	11,973	157,215	74,971	136,328	380,487	1,489	-	-	1,489	272,215	65,991	338,206	
70812	4,585,840	20,444	268,452	128,015	182,244	599,155	2,542	-	398,603	401,145	464,818	(149,453)	315,365	
70813	-	-	-	-	-	-	-	-	17,589	17,589	-	(13,085)	(13,085)	
70901	9,454,200	42,147	553,442	263,917	249,132	1,108,638	5,240	-	101,594	106,834	958,273	115,182	1,073,455	
70902	1,066,825	4,756	62,451	29,781	229,782	326,770	591	-	258,598	259,189	108,133	6,944	115,077	
70903	127,416	568	7,459	3,557	2,326	13,910	71	-	961	1,032	12,915	264	13,179	
70905	6,370,785	28,401	372,941	177,842	163,108	742,292	3,531	-	72,709	76,240	645,740	15,599	661,339	
70908	351,406	1,567	20,571	9,810	43,633	75,581	195	-	13,351	13,546	35,618	8,892	44,510	
71001	188,723,366	841,328	11,047,728	5,268,270	7,250,817	24,408,143	104,603	-	-	104,603	19,128,905	3,009,403	22,138,308	
71003	54,678,220	243,755	3,200,823	1,526,359	-	4,970,937	30,306	-	806,318	836,624	5,542,157	(431,552)	5,110,605	
71004	16,567,418	73,858	969,845	462,485	116,325	1,622,513	9,183	-	771,353	780,536	1,679,265	(244,161)	1,435,104	
71006	83,921,700	374,123	4,912,715	2,342,700	429,042	8,058,580	46,515	-	200,708	247,223	8,506,261	155,154	8,661,415	
71008	31,291,586	139,498	1,831,787	873,514	1,231,485	4,076,284	17,344	-	-	17,344	3,171,699	514,379	3,686,078	
71011	16,407,135	73,143	960,462	458,010	497,271	1,988,886	9,094	-	-	9,094	1,663,019	222,705	1,885,724	
71012	2,514,997	11,212	147,226	70,207	48,296	276,941	1,394	-	47,989	49,383	254,919	11,916	266,835	
71015	8,752,513	39,019	512,366	244,329	422,709	1,218,423	4,851	-	89,120	93,971	887,150	208,503	1,095,653	
71016	10,805,347	48,170	632,537	301,634	250,768	1,233,109	5,989	-	236,590	242,579	1,095,224	5,089	1,100,313	
71017	23,120,547	103,071	1,353,460	645,417	181,341	2,283,289	12,815	-	505,072	517,887	2,343,487	(14,154)	2,329,333	
71018	52,740,421	235,117	3,087,386	1,472,265	651,198	5,445,966	29,232	-	442,549	471,781	5,345,742	196,994	5,542,736	
71019	17,790,924	79,312	1,041,468	496,639	1,256,061	2,873,480	9,861	-	-	9,861	1,803,279	449,833	2,253,112	
71020	12,864,709	57,351	753,091	359,122	388,468	1,558,032	7,130	-	376,217	383,347	1,303,960	49,485	1,353,445	
71024	2,280,651	10,167	133,508	63,666	-	207,341	1,264	-	188,852	190,116	231,166	(128,304)	102,862	
71025	4,335,060	19,326	253,771	121,015	69,009	463,121	2,403	-	13,949	16,352	439,400	16,339	455,739	
71026	4,875,339	21,734	285,399	136,097	1,574,191	2,017,421	2,702	-	327,704	330,406	494,162	420,582	914,744	
71027	295,127	1,316	17,277	8,238	42,027	68,858	164	-	-	164	29,914	18,151	48,065	
71028	141,148	629	8,263	3,940	1,289	14,121	78	-	13,671	13,749	14,307	(11,284)	3,023	
71030	159,832	713	9,356	4,461	2,909	17,439	89	-	13,500	13,589	16,201	(6,672)	9,529	
71031	1,862,610	8,304	109,036	51,995	22,826	192,161	1,032	-	8,599	9,631	188,793	563	189,356	
71032	3,093,095	13,789	181,068	86,344	563,493	844,694	1,714	-	12,107	13,821	313,515	208,266	521,781	
71034	835,856	3,726	48,930	23,333	60,114	136,103	463	-	32,795	33,258	84,722	34,688	119,410	
71035	340,150	1,516	19,912	9,496	51,270	82,194	189	-	71,330	71,519	34,477	13,549	48,026	
71036	925,902	4,128	54,202	25,847	5,024	89,201	513	-	79,668	80,181	93,849	(24,377)	69,472	
71037	520,919	2,322	30,494	14,541	-	47,357	289	-	14,494	14,783	52,800	(8,682)	44,118	
71038	3,522,391	15,703	206,198	98,329	490,758	810,988	1,952	-	92,925	94,877	357,028	178,944	535,972	
71039	260,684	1,162	15,260	7,277	-	23,699	144	-	763,345	763,489	26,423	(301,927)	(275,504)	
71042	276,668	1,233	16,196	7,723	133,219	158,371	153	-	104,301	104,454	28,043	(20,104)	7,939	
71043	130,117	580	7,617	3,632	14,603	26,432	72	-	10,310	10,382	13,189	(493)	12,696	
71044	9,931,896	44,276	581,406	277,252	70,037	972,971	5,505	-	237,838	243,343	1,006,692	(80,104)	926,588	
71045	3,358,507	14,972	196,605	93,754	-	305,331	1,862	-	272,770	274,632	340,417	(165,199)	175,218	
71047	1,307,699	5,830	76,552	36,505	259,518	378,405	725	-	-	725	132,548	104,316	236,864	
71101	10,806,022	48,173	632,577	301,653	142,862	1,125,265	5,989	-	77,264	83,253	1,095,293	5,237	1,100,530	
71103	11,299,702	50,374	661,476	315,435	611,904	1,639,189	6,263	-	-	6,263	1,145,332	249,575	1,394,907	
71105	4,628,612	20,634	270,956	129,209	9,533	430,332	2,565	-	215,296	217,861	469,154	(84,502)	384,652	
71106	826,626	3,685	48,390	23,075	28,493	103,643	458	-	10,119	10,577	83,786	4,094	87,880	
71107	595,882	2,656	34,883	16,634	2,943	57,116	330	-	15,055	15,385	60,398	(2,795)	57,603	
71108	903,841	4,029	52,910	25,231	63,616	145,786	501	-	50,163	50,664	91,613	4,788	96,401	
71109	1,372,308	6,118	80,334	38,308	31,153	155,913	761	-	28,841	29,602	139,096	(14,142)	124,954	
71112	4,700,199	20,953	275,146	131,208	377,491	804,798	2,605	-	-	2,605	476,410	169,054	645,464	
71113	-	-	-	-	45,847	45,847	-	-	4,111,668	4,111,668	-	(1,528,784)	(1,528,784)	
71114	263,386	1,174	15,418	7,353	51,249	75,194	146	-	-	146	26,697	22,687	49,384	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
71115	1,058,271	4,718	61,950	29,542	16,612	112,822	587	-	44,960	45,547	107,266	(1,136)	106,130	
71117	497,507	2,218	29,124	13,888	51,014	96,244	276	-	-	276	50,427	21,951	72,378	
71201	2,983,013	13,298	174,623	83,272	543,143	814,336	1,653	-	20,187	21,840	302,357	163,431	465,788	
71202	17,415,881	77,640	1,019,513	486,169	968,116	2,551,438	9,653	-	24,802	34,455	1,765,265	316,124	2,081,389	
71205	849,138	3,785	49,708	23,704	42,443	119,640	471	-	34,894	35,365	86,068	(3,742)	82,326	
71206	4,765,707	21,246	278,981	133,036	394,867	828,130	2,641	-	-	2,641	483,050	161,100	644,150	
71207	2,376,325	10,594	139,108	66,336	219,620	435,658	1,317	-	15,767	17,084	240,863	80,770	321,633	
71209	685,929	3,058	40,154	19,148	33,740	96,100	380	-	16,926	17,306	69,525	769	70,294	
71210	482,199	2,150	28,228	13,460	37,808	81,646	267	-	13,318	13,585	48,875	2,346	51,221	
71213	169,062	754	9,897	4,719	-	15,370	94	-	17,401	17,495	17,136	(10,205)	6,931	
71214	387,425	1,727	22,680	10,815	251,408	286,630	215	-	33,796	34,011	39,269	52,778	92,047	
71215	-	-	-	-	-	-	-	-	570,659	570,659	-	(263,664)	(263,664)	
71216	476,796	2,126	27,911	13,310	16,617	59,964	264	-	-	264	48,328	7,299	55,627	
71301	4,665,081	20,797	273,090	130,227	-	424,114	2,586	-	122,808	125,394	472,850	(53,525)	419,325	
71302	1,844,151	8,221	107,955	51,480	99,357	267,013	1,022	-	53,901	54,923	186,922	15,913	202,835	
71303	11,580,196	51,624	677,896	323,264	700,506	1,753,290	6,419	-	181,698	188,117	1,173,763	237,068	1,410,831	
71304	66,184	295	3,874	1,847	13,266	19,282	37	-	10,672	10,709	6,708	5,311	12,019	
71305	576,297	2,569	33,736	16,088	-	52,393	319	-	70,408	70,727	58,413	(33,929)	24,484	
71307	221,289	987	12,954	6,178	44,911	65,030	123	-	914	1,037	22,430	16,184	38,614	
71309	25,735,721	114,730	1,506,550	718,420	771,186	3,110,886	14,264	-	-	14,264	2,608,560	357,654	2,966,214	
71310	138,897	619	8,131	3,877	65,785	78,412	77	-	23,730	23,807	14,078	19,576	33,654	
71311	355,909	1,587	20,835	9,935	3,301	35,658	197	-	19,477	19,674	36,075	(5,720)	30,355	
71312	2,263,092	10,089	132,480	63,175	40,983	246,727	1,254	-	63,125	64,379	229,386	(4,272)	225,114	
71313	22,512	100	1,318	628	14,612	16,658	12	-	-	12	2,282	4,755	7,037	
71314	13,957	62	817	390	441	1,710	8	-	294	302	1,415	(35)	1,380	
71315	676,924	3,018	39,627	18,897	155,662	217,204	375	-	249,807	250,182	68,613	(7,918)	60,695	
71401	11,166,883	49,782	653,701	311,727	69,891	1,085,101	6,189	-	289,047	295,236	1,131,870	(100,096)	1,031,774	
71402	2,935,514	13,087	171,843	81,946	38,658	305,534	1,627	-	5,349	6,976	297,542	15,143	312,685	
71404	674,223	3,006	39,469	18,821	2,078	63,374	374	-	42,460	42,834	68,339	(18,122)	50,217	
71406	488,727	2,179	28,610	13,643	52,213	96,645	271	-	-	271	49,537	22,822	72,359	
71407	640,005	2,853	37,465	17,866	35,129	93,313	355	-	8,948	9,303	64,871	5,396	70,267	
71408	1,021,352	4,553	59,789	28,512	25,507	118,361	566	-	36,382	36,948	103,524	9,914	113,438	
71409	7,506,721	33,465	439,438	209,553	126,178	808,634	4,161	-	75,512	79,673	760,877	(20,739)	740,138	
71501	23,396,314	104,301	1,369,603	653,115	996,804	3,123,823	12,968	-	258,467	271,435	2,371,439	159,766	2,531,205	
71504	5,028,193	22,416	294,347	140,363	109,860	566,986	2,787	-	174,962	177,749	509,655	(16,531)	493,124	
71505	5,057,233	22,545	296,047	141,174	295,588	755,354	2,803	-	-	2,803	512,599	164,866	677,465	
71506	1,864,411	8,312	109,141	52,045	47,181	216,679	1,033	-	23,024	24,057	188,976	(2,485)	186,491	
71601	16,648,460	74,219	974,589	464,747	90,983	1,604,538	9,228	-	1,546,271	1,555,499	1,687,479	(718,664)	968,815	
71603	13,282	59	778	371	-	1,208	7	-	729	736	1,346	(320)	1,026	
71604	4,159,695	18,544	243,505	116,119	183,172	561,340	2,306	-	87,334	89,640	421,625	21,928	443,553	
71605	6,447,550	28,743	377,435	179,985	147,790	733,953	3,574	-	100,958	104,532	653,520	39,228	692,748	
71606	1,291,491	5,757	75,603	36,052	64,403	181,815	716	-	29,687	30,403	130,905	2,669	133,574	
71607	3,765,742	16,788	220,444	105,122	49,001	391,355	2,087	-	336,203	338,290	381,694	(71,703)	309,991	
71608	130,567	582	7,643	3,645	1,475	13,345	72	-	2	74	13,234	590	13,824	
71609	2,813,726	12,544	164,713	78,546	114,460	370,263	1,560	-	65,748	67,308	285,198	(9,919)	275,279	
71610	5,856,620	26,109	342,842	163,489	97,996	630,436	3,246	-	-	3,246	593,624	44,792	638,416	
71611	894,611	3,988	52,370	24,974	69,711	151,043	496	-	16,317	16,813	90,677	14,315	104,992	
71612	42,997	192	2,517	1,200	7,802	11,711	24	-	-	24	4,358	2,851	7,209	
71614	281,395	1,254	16,473	7,856	28,288	53,871	156	-	5,575	5,731	28,522	11,555	40,077	
71701	10,702,019	47,710	626,488	298,750	-	972,948	5,932	-	717,250	723,182	1,084,751	(387,186)	697,565	
71702	5,548,211	24,734	324,788	154,880	68,292	572,694	3,075	-	212,367	215,442	562,364	(41,544)	520,820	
71705	1,203,696	5,366	70,463	33,601	402,264	511,694	667	-	96,443	97,110	122,006	63,893	185,899	
71706	87,795	391	5,139	2,451	5,689	13,670	49	-	40,881	40,930	8,899	(26,308)	(17,409)	
71707	53,353	238	3,123	1,489	782	5,632	30	-	2,051	2,081	5,408	(141)	5,267	
71802	596,107	2,657	34,896	16,641	133,784	187,978	330	-	58,184	58,514	60,421	1,953	62,374	
71803	56,870,175	253,527	3,329,138	1,587,548	2,071,806	7,242,019	31,521	-	872,915	904,436	5,764,332	533,780	6,298,112	
71805	415,564	1,853	24,327	11,601	92,526	130,307	230	-	16,874	17,104	42,121	15,668	57,789	
71807	2,596,489	11,575	151,997	72,482	-	236,054	1,439	-	382,204	383,643	263,179	(153,095)	110,084	
71808	7,267,873	32,400	425,456	202,885	183,453	844,194	4,028	-	62,296	66,324	736,668	7,207	743,875	
71809	13,990,739	62,371	819,008	390,556	578,675	1,850,610	7,755	-	-	7,755	1,418,094	246,505	1,664,599	
71810	2,711,073	12,086	158,704	75,681	208,133	454,604	1,503	-	21,410	22,913	274,793	67,035	341,828	
71811	13,559,642	60,449	793,772	378,521	782,179	2,014,921	7,516	-	138,560	146,076	1,374,398	164,876	1,539,274	
71812	219,713	979	12,862	6,133	7,578	27,552	122	-	8,950	9,072	22,270	(1,980)	20,290	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
71813	2,194,882	9,785	128,487	61,271	131,804	331,347	1,217	-	6,839	8,056	222,472	48,033	270,505	
71815	259,559	1,157	15,194	7,246	9,994	33,591	144	-	3,002	3,146	26,309	2,389	28,698	
71817	1,566,583	6,984	91,707	43,732	107,186	249,609	868	-	868	158,788	46,036	204,824		
71819	4,277	19	250	119	-	388	2	-	1,457	1,459	434	(516)	(82)	
71901	8,610,015	38,383	504,024	240,351	92,266	875,024	4,772	-	604,986	609,758	872,707	(174,860)	697,847	
71902	82,392	367	4,823	2,300	2,612	10,102	46	-	4,830	4,876	8,351	527	8,878	
71904	784,755	3,498	45,939	21,907	8,580	79,924	435	-	20,666	21,101	79,542	510	80,052	
71905	417,815	1,863	24,459	11,663	1,724	39,709	232	-	3,367	3,599	42,350	89	42,439	
71906	3,738,728	16,667	218,862	104,368	21,776	361,673	2,072	-	359,240	361,312	378,956	(102,187)	276,769	
71907	172,664	770	10,108	4,820	112,042	127,740	96	-	-	96	17,501	36,460	53,961	
72001	5,909,973	26,347	345,965	164,979	91,335	628,626	3,276	-	264,371	267,647	599,032	(47,089)	551,943	
72002	18,125,221	80,802	1,061,037	505,971	333,796	1,981,606	10,046	-	393,233	403,279	1,837,163	(168,990)	1,668,173	
72004	624,922	2,786	36,582	17,445	2,824	59,637	346	-	20,032	20,378	63,342	(7,873)	55,469	
72006	4,867,685	21,700	284,951	135,883	388,809	831,343	2,698	-	4,764,065	4,766,763	493,386	(1,271,939)	(778,553)	
72007	987,134	4,401	57,786	27,556	134,603	224,346	547	-	71,962	72,509	100,055	30,916	130,971	
72009	5,370,819	23,943	314,404	149,928	-	488,275	2,977	-	198,263	201,240	544,384	(77,546)	466,838	
72010	443,254	1,976	25,948	12,373	26,907	67,204	246	-	52	298	44,928	9,494	54,422	
72011	256,632	1,144	15,023	7,164	12,693	36,024	142	-	6,013	6,155	26,012	5,416	31,428	
72012	157,581	702	9,225	4,399	946	15,272	87	-	4,058	4,145	15,972	(2,094)	13,878	
72101	25,702,854	114,583	1,504,626	717,503	643,904	2,980,616	14,246	-	186,912	201,158	2,605,228	64,739	2,669,967	
72102	46,650,130	207,966	2,730,864	1,302,253	54,760	4,295,843	25,577	-	387,523	413,380	4,728,434	(108,322)	4,620,112	
72108	476,796	2,126	27,911	13,310	15,894	59,241	264	-	3,608	3,872	48,328	4,898	53,226	
72109	207,782	926	12,163	5,800	56,090	74,979	115	-	16,056	16,171	21,061	9,800	30,861	
72110	2,702,068	12,046	158,177	75,429	146,824	392,476	1,498	-	-	1,498	273,880	58,577	332,457	
72111	147,451	657	8,632	4,117	7,904	21,310	82	-	9,234	9,316	14,946	(2,552)	12,394	
72112	5,009,058	22,330	293,227	139,830	43,184	498,571	2,776	-	20,142	22,918	507,716	16,181	523,897	
72113	236,822	1,056	13,863	6,611	21,948	43,478	131	-	-	131	24,004	15,839	39,843	
72114	531,724	2,370	31,127	14,843	13,312	61,652	295	-	57,868	58,163	53,895	(13,261)	40,634	
72115	14,756,584	65,785	863,840	411,935	382,540	1,724,100	8,179	-	54,208	62,387	1,495,720	83,627	1,579,347	
72116	1,937,349	8,637	113,411	54,082	-	176,130	1,074	-	187,453	188,527	196,369	(94,140)	102,229	
72117	332,947	1,484	19,490	9,294	30,950	61,218	185	-	202,899	203,084	33,747	(135,987)	(102,240)	
72119	4,970,563	22,159	290,973	138,755	1,162,414	1,614,301	2,755	-	355,011	357,766	503,814	199,209	703,023	
72120	89,596	399	5,245	2,501	58,145	66,290	50	-	-	50	9,081	18,921	28,002	
72122	1,153,945	5,144	67,551	32,213	77,679	182,587	640	-	9,091	9,731	116,963	26,701	143,664	
72123	768,997	3,428	45,016	21,467	-	69,911	426	-	519,945	520,371	77,945	(227,854)	(149,909)	
72124	5,282,124	23,548	309,212	147,452	107,004	587,216	2,928	-	87,951	90,879	535,393	35,431	570,824	
72125	270,364	1,205	15,827	7,548	68,940	93,520	150	-	36,027	36,177	27,404	19,131	46,535	
72126	30,616	136	1,792	855	916	3,699	17	-	1,905	1,922	3,103	(113)	2,990	
72127	988,034	4,405	57,839	27,582	103,921	193,747	548	-	402,739	403,287	100,147	(74,130)	26,017	
72201	9,638,795	42,970	564,248	269,070	270,802	1,147,090	5,342	-	108,671	114,013	976,983	22,778	999,761	
72202	29,086,349	129,667	1,702,694	811,954	733,165	3,377,480	16,122	-	-	16,122	2,948,178	399,327	3,347,505	
72203	449,107	2,002	26,290	12,537	2,444	43,273	249	-	25,003	25,252	45,521	(19,390)	26,131	
72204	8,238,123	36,726	482,254	229,970	116,888	865,838	4,566	-	152,066	156,632	835,012	43,106	878,118	
72205	4,939,047	22,018	289,128	137,875	190,681	639,702	2,738	-	-	2,738	500,619	70,723	571,342	
72206	23,187	103	1,357	648	254	2,362	13	-	1,546	1,559	2,350	(383)	1,967	
72207	841,034	3,749	49,233	23,477	47,761	124,220	466	-	90,650	91,116	85,247	(12,221)	73,026	
72210	4,818,160	21,479	282,052	134,500	190,547	628,578	2,671	-	253,142	255,813	488,366	70,554	558,920	
72301	28,698,474	127,938	1,679,988	801,127	-	2,609,053	15,907	-	354,566	370,473	2,908,863	(183,712)	2,725,151	
72302	59,924,550	267,144	3,507,939	1,672,813	-	5,447,896	33,214	-	342,092	375,306	6,073,922	(159,907)	5,914,015	
72303	17,348,571	77,340	1,015,573	484,291	627,922	2,205,126	9,616	-	133,296	142,912	1,758,442	174,921	1,933,363	
72304	16,024,663	71,438	938,072	447,334	17,997	1,474,841	8,882	-	227,499	236,381	1,624,252	(80,482)	1,543,770	
72305	147,006,655	655,355	8,605,662	4,103,736	61,643	13,426,396	81,481	-	492,860	574,341	14,900,520	(114,988)	14,785,532	
72306	27,457,859	122,407	1,607,363	766,495	149,976	2,646,241	15,219	-	611,051	626,270	2,783,115	(209,587)	2,573,528	
72307	3,107,277	13,852	181,898	86,741	72,126	354,617	1,722	-	4,581,436	4,583,158	314,952	(1,453,543)	(1,138,591)	
72309	10,073,494	44,908	589,695	281,204	465,996	1,381,803	5,583	-	-	5,583	1,021,044	224,512	1,245,556	
72314	12,008,592	53,534	702,974	335,223	1,624,970	2,716,701	6,656	-	-	6,656	1,217,185	564,288	1,781,473	
72316	1,155,971	5,153	67,670	32,269	8,806	113,898	641	-	26,685	27,326	117,169	(2,207)	114,962	
72319	8,769,847	39,096	513,380	244,812	67,674	864,962	4,861	-	653,365	658,226	888,907	(236,617)	652,290	
72321	32,518,468	144,967	1,903,607	907,763	1,925,716	4,882,053	18,024	-	-	18,024	3,296,055	725,922	4,021,977	
72322	3,784,652	16,872	221,551	105,650	120,820	464,893	2,098	-	83,884	85,982	383,610	34,901	418,511	
72323	7,399,791	32,988	433,178	206,567	64,545	737,278	4,101	-	211,614	215,715	750,039	(96,640)	653,399	
72324	457,886	2,041	26,804	12,782	4,168	45,795	254	-	103,600	103,854	46,411	(31,962)	14,449	
72327	13,243,804	59,041	775,283	369,705	1,335,883	2,539,912	7,341	-	1,453,355	1,460,696	1,342,385	268,924	1,611,309	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
72328	78,791	351	4,612	2,199	20,858	28,020	44	-	1,170	1,214	7,986	6,918	14,904	
72329	649,460	2,895	38,019	18,130	13,028	72,072	360	-	53,153	53,513	65,829	(11,250)	54,579	
72330	675,573	3,012	39,548	18,859	6,644	68,063	374	-	54,825	55,199	68,476	(20,697)	47,779	
72331	2,424,950	10,810	141,955	67,693	8,418	228,876	1,344	-	332,749	334,093	245,792	(121,049)	124,743	
72332	4,724,961	21,064	276,596	131,898	43,745	473,303	2,619	-	117,567	120,186	478,920	(7,381)	471,539	
72333	1,111,398	4,955	65,060	31,025	46,012	147,052	616	-	51,371	51,987	112,651	7,324	119,975	
72334	4,855,304	21,645	284,226	135,538	89,364	530,773	2,691	-	68,828	71,519	492,131	45,401	537,532	
72335	2,455,341	10,946	143,734	68,542	7,201	230,423	1,361	-	32,428	33,789	248,872	(7,044)	241,828	
72338	343,527	1,531	20,110	9,590	-	31,231	190	-	148,370	148,560	34,820	(72,661)	(37,841)	
72339	1,923,392	8,574	112,594	53,692	436,808	611,668	1,066	-	444,407	445,473	194,954	1,570	196,524	
72340	1,035,534	4,616	60,619	28,908	46,792	140,935	574	-	37,965	38,539	104,961	13,338	118,299	
72342	4,890,872	21,803	286,308	136,530	38,117	482,758	2,711	-	136,962	139,673	495,736	(29,256)	466,480	
72343	138,897	619	8,131	3,877	21,695	34,322	77	-	1,373	1,450	14,078	8,194	22,272	
72346	1,522,685	6,788	89,137	42,507	71,371	209,803	844	-	120,518	121,362	154,339	16,449	170,788	
72347	-	-	-	-	-	-	-	-	270,114	270,114	-	(232,057)	(232,057)	
72348	1,463,705	6,525	85,684	40,859	31,297	164,365	811	-	71,276	72,087	148,360	(1,513)	146,847	
72349	924,327	4,121	54,109	25,803	14,674	98,707	512	-	69,039	69,551	93,689	(12,607)	81,082	
72350	426,145	1,900	24,946	11,896	10,261	49,003	236	-	-	236	43,194	5,634	48,828	
72351	2,298,435	10,246	134,549	64,161	-	208,956	1,274	-	38,218	39,492	232,968	(20,508)	212,460	
72352	148,126	660	8,671	4,135	9,198	22,664	82	-	56,913	56,995	15,014	(12,456)	2,558	
72401	20,396,192	90,926	1,193,978	569,366	334,972	2,189,242	11,305	-	300,034	311,339	2,067,348	76,416	2,143,764	
72402	10,997,821	49,028	643,804	307,007	42,481	1,042,320	6,096	-	48,099	54,195	1,114,734	(14,118)	1,100,616	
72403	26,667,926	118,886	1,561,121	744,443	464,419	2,888,869	14,781	-	-	14,781	2,703,048	173,875	2,876,923	
72404	1,853,156	8,261	108,482	51,731	8,406	176,880	4,109	-	99,247	100,274	187,835	(30,527)	157,308	
72407	8,148,752	36,327	477,022	227,475	38,758	779,582	4,517	-	214,125	218,642	825,953	(101,809)	724,144	
72408	1,653,253	7,370	96,780	46,151	5,554	155,855	916	-	98,918	99,834	167,573	(42,128)	125,445	
72409	18,020,317	80,335	1,054,896	503,042	173,097	1,811,370	9,988	-	597,255	607,243	1,826,530	(138,023)	1,688,507	
72411	196,301	875	11,491	5,480	-	17,846	109	-	92,226	92,335	19,897	(32,029)	(12,132)	
72412	556,937	2,483	32,603	15,547	21,808	72,441	309	-	3,831	4,140	56,451	5,000	62,251	
72413	3,031,413	13,514	177,457	84,623	-	275,594	1,680	-	399,724	401,404	307,263	(184,743)	122,520	
72415	340,150	1,516	19,912	9,496	2,742	33,666	189	-	65,326	65,515	34,477	(20,041)	14,436	
72416	18,358,442	81,842	1,074,690	512,481	686,545	2,355,558	10,175	-	516,172	526,347	1,860,802	30,976	1,891,778	
72417	8,329	37	488	233	-	758	5	-	45,304	45,309	844	(18,817)	(17,973)	
72501	9,717,811	43,322	568,874	271,275	111,587	995,058	5,386	-	322,739	328,125	984,992	(119,069)	865,923	
72502	343,077	1,529	20,083	9,577	20,471	51,660	190	-	16,828	17,018	34,774	6,260	41,034	
72504	107,605	480	6,299	3,004	11,113	20,896	60	-	2,288	2,348	10,907	3,137	14,044	
72506	2,141,304	9,546	125,350	59,775	116,933	311,604	1,187	-	60,787	61,974	217,042	35,339	252,381	
72507	3,327,216	14,833	194,773	92,880	37,127	339,613	1,844	-	264,352	266,196	337,245	(124,447)	212,798	
72509	1,106,446	4,933	64,771	30,887	74,175	174,766	613	-	15,965	16,578	112,149	17,288	129,437	
72510	246,727	1,100	14,443	6,888	96,242	118,673	137	-	42,893	43,030	25,008	7,454	32,462	
72512	890,559	3,970	52,133	24,860	78,055	159,018	494	-	-	494	90,267	35,758	126,025	
72513	1,374,334	6,127	80,452	38,365	21,860	146,804	762	-	132,239	133,001	139,302	(51,909)	87,393	
72601	112,590,233	501,927	6,590,950	3,142,991	1,743,196	11,979,064	62,405	-	2,492,516	2,554,921	11,412,089	70,819	11,482,908	
72602	12,347,392	55,045	722,807	344,681	608,773	1,731,306	6,844	-	-	6,844	1,251,525	283,549	1,535,074	
72604	50,617,801	225,654	2,963,129	1,413,012	574,786	5,176,581	28,056	-	200,965	229,021	5,130,595	110,670	5,241,265	
72605	4,545,319	20,263	266,080	126,884	48,017	461,244	2,519	-	18,083	20,602	460,711	22,770	483,481	
72606	1,948,380	8,686	114,057	54,390	93,008	270,141	1,080	-	96,737	97,817	197,487	39,284	236,771	
72608	36,350,619	162,051	2,127,939	1,014,739	808,097	4,112,826	20,148	-	739,525	759,673	3,684,480	146,705	3,831,185	
72609	1,001,992	4,467	58,656	27,971	43,814	134,908	555	-	42,162	42,717	101,561	17,748	119,309	
72611	5,258,036	23,440	307,802	146,780	796,730	1,274,752	2,914	-	-	2,914	532,952	429,500	962,452	
72612	244,701	1,091	14,325	6,831	3,921	26,168	136	-	-	136	24,803	1,932	26,735	
72613	110,307	492	6,457	3,079	43,893	53,921	61	-	61,222	61,283	11,181	1,547	12,728	
72614	319,440	1,424	18,700	8,917	14,940	43,981	177	-	111,735	111,912	32,378	(25,001)	7,377	
72615	10,052,784	44,815	588,483	280,626	376,515	1,290,439	5,572	-	962,732	968,304	1,018,945	(72,062)	946,883	
72616	8,748,236	39,000	512,115	244,210	121,521	916,846	4,849	-	539,354	544,203	886,717	(172,873)	713,844	
72617	9,428,312	42,031	551,926	263,194	537,015	1,394,166	5,226	-	61,036	66,262	955,649	128,739	1,084,388	
72619	2,073,994	9,246	121,410	57,897	13,999	202,552	1,150	-	70,168	71,318	210,219	(37,096)	173,123	
72620	792,634	3,534	46,400	22,127	-	72,061	439	-	23,040	23,479	80,341	(15,953)	64,388	
72621	1,025,854	4,573	60,053	28,637	70,939	164,202	569	-	8,542	9,111	103,980	17,017	120,997	
72622	5,310,263	23,673	310,859	148,238	574,600	1,057,370	2,943	-	149,438	152,381	538,246	104,376	642,622	
72701	8,780,203	39,142	513,987	245,102	16,714	814,945	4,867	-	498,665	503,532	889,957	(184,428)	705,529	
72702	1,882,871	8,394	110,222	52,561	36,129	207,306	1,044	-	177,190	178,234	190,847	(46,722)	144,125	
72704	4,465,853	19,909	261,428	124,666	280,981	686,984	2,475	-	-	2,475	452,657	112,428	565,085	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
72705	3,530,270	15,738	206,659	98,549	511,503	832,449	1,957	-	108,948	110,905	357,826	90,167	447,993	
72801	10,555,693	47,057	617,923	294,666	268,582	1,228,228	5,851	-	16,961	22,812	1,069,920	95,709	1,165,629	
72802	24,062,433	107,270	1,408,597	671,710	2,277,253	4,464,830	13,337	-	-	13,337	2,438,956	1,041,886	3,480,842	
72803	2,327,475	10,376	136,249	64,972	20,399	231,996	1,290	-	93,700	94,990	235,912	(18,676)	217,236	
72806	151,503	675	8,869	4,230	22,985	36,759	84	-	4,100	4,184	15,356	15,578	30,934	
72807	107,380	479	6,286	2,998	11,379	21,142	60	-	-	60	10,884	5,157	16,041	
72808	2,959,601	13,194	173,253	82,618	34,615	303,680	1,640	-	3,753	5,393	299,984	24,619	324,603	
72809	2,092,229	9,327	122,478	58,406	19,072	209,283	1,160	-	68,385	69,545	212,067	(41,455)	170,612	
72810	319,215	1,423	18,687	8,911	12,874	41,895	177	-	-	177	32,355	8,623	40,978	
72901	29,729,730	132,535	1,740,357	829,914	1,723,164	4,425,970	16,478	-	235,942	252,420	3,013,390	886,896	3,900,286	
72902	9,121,479	40,664	533,965	254,629	9,344	838,602	5,056	-	421,565	426,621	924,548	(148,857)	775,691	
72903	-	-	-	-	-	-	-	-	629,610	629,610	-	(303,011)	(303,011)	
72904	123,138	549	7,208	3,437	14,270	25,464	68	-	768	836	12,481	5,040	17,521	
72905	9,545,372	42,553	558,779	266,462	312,474	1,180,268	5,291	-	137,837	143,128	967,514	146,758	1,114,272	
72907	7,311,320	32,594	427,999	204,098	366,445	1,031,136	4,052	-	62,576	66,628	741,072	100,772	841,844	
72908	1,092,939	4,872	63,980	30,510	45,693	145,055	606	-	169,122	169,728	110,780	(55,034)	55,746	
72909	839,233	3,741	49,128	23,427	3,589	79,885	465	-	29,000	29,465	85,064	(10,782)	74,282	
72910	3,704,735	16,516	216,872	103,419	57,397	394,204	2,053	-	64,744	66,797	375,510	6,677	382,187	
72911	1,769,638	7,889	103,593	49,400	808,167	969,049	981	-	246,127	247,108	179,370	98,600	277,970	
72912	769,897	3,432	45,069	21,491	2,942	72,934	427	-	45,552	45,979	78,036	(14,109)	63,927	
72913	69,111	308	4,046	1,930	2,752	9,036	38	-	-	38	7,005	1,021	8,026	
73001	6,752,807	30,104	395,304	188,507	217,832	831,747	3,743	-	-	3,743	684,461	83,453	767,914	
73002	16,962,722	75,620	992,985	473,520	-	1,542,125	9,402	-	548,448	557,850	1,719,333	(279,705)	1,439,628	
73003	8,551,935	38,125	500,624	238,729	-	777,478	4,740	-	160,856	165,596	866,820	(80,177)	786,643	
73004	905,867	4,038	53,029	25,288	73,824	156,179	502	-	41,780	42,282	91,818	(9,337)	82,481	
73005	359,961	1,605	21,072	10,049	79,273	111,999	200	-	103	303	36,485	34,542	71,027	
73006	12,905,455	57,532	755,476	360,260	255,921	1,429,189	7,153	-	217,078	224,231	1,308,090	(28,669)	1,279,421	
73010	3,835,978	17,101	224,555	107,083	152,624	501,363	2,126	-	5,865	7,991	388,813	54,494	443,307	
73101	8,550,809	38,119	500,558	238,699	119,465	896,841	4,739	-	17,380	22,119	866,706	28,343	895,049	
73102	2,801,795	12,490	164,015	78,213	32,350	287,068	1,553	-	94,030	95,583	283,988	(52,499)	231,489	
73105	6,250,798	27,866	365,917	174,493	180,981	749,257	3,465	-	145,452	148,917	633,578	47,435	681,013	
73201	84,254,196	375,605	4,932,179	2,351,982	463,128	8,122,894	46,699	-	581,933	628,632	8,539,963	(308,145)	8,231,818	
73202	13,159,611	58,666	770,354	367,355	528,850	1,725,225	7,294	-	-	7,294	1,333,851	226,081	1,559,932	
73203	15,829,488	70,568	926,647	441,885	642,260	2,081,360	8,774	-	61,477	70,251	1,604,469	167,598	1,772,067	
73204	736,654,785	3,284,006	43,123,232	20,563,944	36,516,462	103,487,644	408,303	-	-	408,303	74,666,956	16,374,052	91,041,008	
73205	12,127,454	54,064	709,932	338,541	142,404	1,244,941	6,722	-	58,577	65,299	1,229,233	45,526	1,274,759	
73206	2,994,944	13,351	175,322	83,605	91,526	363,804	1,660	-	-	1,660	303,566	38,406	341,972	
73207	9,282,662	41,382	543,400	259,129	290,990	1,134,901	5,145	-	740,627	745,772	940,886	(484,479)	456,407	
73208	7,756,825	34,580	454,079	216,534	184,530	889,723	4,299	-	-	4,299	786,228	84,985	871,213	
73209	737,931	3,290	43,198	20,600	213,682	280,770	409	-	70,759	71,168	74,796	30,555	105,351	
73212	168,612	752	9,870	4,707	690	16,019	93	-	3,225	3,318	17,090	(527)	16,563	
73213	73,388	327	4,296	2,049	964	7,636	41	-	8,217	8,258	7,439	(2,968)	4,471	
73215	514,615	2,294	30,125	14,366	15,854	62,639	285	-	64,669	64,954	52,161	(7,582)	44,579	
73216	1,823,665	8,130	106,756	50,908	519,065	684,859	1,011	-	-	1,011	184,846	274,406	459,252	
73217	1,707,505	7,612	99,956	47,666	101,604	256,838	946	-	139,570	140,616	173,072	13,248	186,320	
73218	359,961	1,605	21,072	10,049	-	32,726	200	-	15,007	15,207	36,485	(6,099)	30,386	
73219	562,790	2,509	32,945	15,710	-	51,164	312	-	62,722	63,034	57,044	(36,155)	20,889	
73222	3,818,869	17,025	223,554	106,605	11,668	358,852	2,117	-	162,903	165,020	387,079	(74,931)	312,148	
73223	192,474	858	11,267	5,373	10,905	28,403	107	-	8,049	8,156	19,509	6,384	25,893	
73224	12,206,019	54,414	714,531	340,735	51,048	1,160,728	6,765	-	531,517	538,282	1,237,196	(167,212)	1,069,984	
73225	23,862	106	1,397	666	-	2,169	13	-	20,093	20,106	2,419	(11,576)	(9,157)	
73226	80,817	360	4,731	2,256	18,800	26,147	45	-	16,581	16,626	8,192	(335)	7,857	
73227	104,004	464	6,088	2,903	-	9,455	58	-	11,095	11,153	10,542	(4,554)	5,988	
73228	872,100	3,888	51,052	24,345	33,855	113,140	483	-	14,682	15,165	88,396	11,319	99,715	
73301	8,962,547	39,955	524,661	250,193	136,950	951,759	4,968	-	155,904	160,872	908,439	32,176	940,615	
73302	2,248,685	10,025	131,636	62,773	-	204,434	1,246	-	99,792	101,038	227,926	(43,549)	184,377	
73303	1,695,349	7,558	99,245	47,326	-	154,129	940	-	83,939	84,879	171,840	(38,828)	133,012	
73306	763,144	3,402	44,674	21,304	-	69,380	423	-	34,451	34,874	77,352	(16,563)	60,789	
73308	2,101,234	9,367	123,005	58,657	164,339	355,368	1,165	-	38,991	40,156	212,980	24,023	237,003	
73310	7,258,643	32,359	424,916	202,627	833,206	1,493,108	4,023	-	953,372	957,395	735,732	268,486	1,004,218	
73311	94,099	419	5,508	2,626	1,041	9,594	52	-	11,998	12,050	9,538	(3,576)	5,962	
73312	1,446,371	6,448	84,669	40,376	34,616	166,109	802	-	20,717	21,519	146,603	10,753	157,356	
73401	9,802,905	43,701	573,855	273,651	326,746	1,217,953	5,433	-	80,760	86,193	993,617	38,223	1,031,840	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73402	6,989,854	31,161	409,181	195,124	7,225	642,691	3,874	-	195,038	198,912	708,488	(66,248)	642,240	
73405	1,428,362	6,368	83,615	39,873	69,885	199,741	792	-	17,592	18,384	144,778	11,954	156,732	
73406	135,970	606	7,960	3,795	45,279	57,640	75	-	248,420	248,495	13,782	(52,783)	(39,001)	
73407	416,465	1,857	24,380	11,625	222,281	260,143	231	-	28,917	29,148	42,213	60,728	102,941	
73408	524,070	2,336	30,679	14,629	8,788	56,432	290	-	13,151	13,441	53,119	3,211	56,330	
73501	260,009	1,159	15,221	7,258	15,575	39,213	144	-	1,118	1,262	26,354	4,597	30,951	
73502	5,448,935	24,291	318,977	152,109	78,215	573,592	3,020	-	98,055	101,075	552,301	(19,508)	532,793	
73503	1,948,830	8,688	114,083	54,402	74,339	251,512	1,080	-	12,564	13,644	197,532	20,426	217,958	
73504	891,910	3,976	52,212	24,898	14,923	96,009	494	-	37,556	38,050	90,404	(14,882)	75,522	
73506	1,126	5	66	32	-	103	1	-	2,193	2,194	114	(755)	(641)	
73507	333,172	1,485	19,504	9,301	8,114	38,404	185	-	202,819	203,004	33,770	(60,714)	(26,944)	
73601	9,750,003	43,465	570,758	272,175	287,746	1,174,144	5,404	-	22,874	28,278	988,255	84,522	1,072,777	
73602	10,642,813	47,446	623,022	297,097	299,762	1,267,327	5,899	-	-	5,899	1,078,750	157,052	1,235,802	
73603	421,868	1,881	24,696	11,776	8,464	46,817	234	-	11,197	11,431	42,760	(1,002)	41,758	
73604	4,712,130	21,007	275,845	131,540	-	428,392	2,612	-	221,324	223,936	477,619	(99,984)	377,635	
73606	1,055,794	4,707	61,805	29,473	-	95,985	585	-	91,796	92,381	107,015	(34,381)	72,634	
73607	603,536	2,691	35,331	16,848	19,177	74,047	335	-	159,448	159,783	61,174	(38,309)	22,865	
73608	24,988	111	1,463	698	286	2,558	14	-	357	371	2,533	(213)	2,320	
73609	210,033	936	12,295	5,863	11,507	30,601	116	-	24,878	24,994	21,289	(5,139)	16,150	
73610	520,468	2,320	30,468	14,529	18,077	65,394	288	-	15,615	15,903	52,754	(5,132)	47,622	
73611	1,909,885	8,514	111,803	53,315	40,515	214,147	1,059	-	137,410	138,469	193,585	(36,207)	157,378	
73612	10,580	47	619	296	-	962	6	-	581	587	1,072	(271)	801	
73613	6,668,614	29,729	390,376	186,156	123,409	729,670	3,696	-	-	3,696	675,927	68,822	744,749	
73614	1,948,605	8,687	114,070	54,396	769,658	946,811	1,080	-	1,080	1,080	197,510	274,225	471,735	
73701	-	-	-	-	-	-	-	-	830,071	830,071	-	(415,526)	(415,526)	
73702	27,532,597	122,740	1,611,738	768,581	-	2,503,059	15,260	-	705,313	720,573	2,790,690	(366,406)	2,424,284	
73703	14,291,720	63,712	836,627	398,958	510,550	1,809,847	7,921	-	125,760	133,681	1,448,601	75,400	1,524,001	
73707	3,551,206	15,831	207,885	99,133	41,589	364,438	1,968	-	209,581	211,549	359,948	(55,366)	304,582	
73708	2,239,905	9,985	131,122	62,527	813,262	1,016,896	1,242	-	157,833	159,075	227,036	357,531	584,567	
73709	1,679,141	7,486	98,296	46,874	25,494	178,150	931	-	19,679	20,610	170,197	(8,128)	162,069	
73710	185,721	828	10,872	5,184	6,558	23,442	103	-	16,233	16,336	18,825	(1,044)	17,781	
73711	2,356,290	10,504	137,935	65,777	35,588	249,804	1,306	-	64,334	65,400	238,832	3,008	241,840	
73712	9,170,779	40,883	536,851	256,005	603,692	1,437,431	5,083	-	-	5,083	929,546	244,628	1,174,174	
73801	9,816,187	43,761	574,632	274,022	194,001	1,086,416	5,441	-	352,800	358,241	994,964	(41,462)	953,502	
73802	23,132,703	103,126	1,354,172	645,756	55,494	2,158,548	12,822	-	187,955	200,777	2,344,719	(122,050)	2,222,669	
73803	31,451,418	140,210	1,841,143	877,976	5,754,447	8,613,776	17,432	-	5,562,023	5,579,455	3,187,900	84,838	3,272,738	
73805	174,915	780	54,134	4,883	54,134	70,036	97	-	-	97	17,729	34,380	52,109	
73806	61,682	275	3,611	1,722	15,106	20,714	34	-	559	593	6,252	6,273	12,525	
73807	143,174	638	8,381	3,997	-	13,016	79	-	68,496	68,575	14,512	(26,475)	(11,963)	
73808	13,057	58	764	364	4,968	6,154	7	-	2,434	2,441	1,323	447	1,770	
73809	92,748	413	5,429	2,589	24,754	33,185	51	-	12,451	12,502	9,401	(1,856)	7,545	
73810	289,950	1,293	16,973	8,094	199,333	225,693	161	-	71,658	71,819	29,389	36,968	66,357	
73811	282,971	1,261	16,565	7,900	-	25,726	157	-	20,938	21,095	28,682	(13,206)	15,476	
73812	1,060,972	4,730	62,109	29,617	104,547	201,003	588	-	-	588	107,540	41,374	148,914	
73815	15,044,283	67,067	880,681	419,966	283,357	1,651,071	8,339	-	19,528	27,867	1,524,881	82,495	1,607,376	
73816	2,701	12	158	75	-	245	1	-	95	96	274	(45)	229	
73817	267,213	1,191	15,642	7,459	3,777	28,069	148	-	4,655	4,803	27,085	(1,698)	25,387	
73819	109,406	488	6,405	3,054	48,494	58,441	61	-	11,852	11,913	11,089	7,292	18,381	
73820	119,086	531	6,971	3,324	13,568	24,394	66	-	18,599	18,665	12,071	3,556	15,627	
73821	255,507	1,139	14,957	7,133	17,810	41,039	142	-	20,882	21,024	25,898	(6,001)	19,897	
73822	5,418,544	24,156	317,198	151,260	155,509	648,123	3,003	-	162,182	165,185	549,221	31,331	580,552	
73901	6,704,632	29,889	392,484	187,162	271,645	881,180	3,716	-	147,977	151,693	679,578	98,693	778,271	
73902	1,243,991	5,546	72,822	34,726	161,292	274,386	690	-	83,131	83,821	126,090	35,708	161,798	
73903	34,580,307	154,159	2,024,306	965,319	1,093,177	4,236,961	19,167	-	403,126	422,293	3,505,042	70,546	3,575,588	
73904	10,580,906	47,170	619,398	295,370	346,779	1,308,717	5,865	-	46,500	52,365	1,072,475	117,583	1,190,058	
73906	3,174,587	14,152	185,838	88,620	310,553	599,163	1,760	-	-	1,760	321,775	127,046	448,821	
73907	1,727,991	7,703	101,155	48,238	61,863	218,959	958	-	91,921	92,879	175,148	(7,530)	167,618	
73909	3,359,858	14,978	196,684	93,792	-	305,454	1,862	-	254,074	255,936	340,553	(110,037)	230,516	
73910	231,194	1,031	13,534	6,454	-	21,019	128	-	154,754	154,882	23,434	(55,076)	(31,642)	
73911	13,029,719	58,086	762,750	363,729	454,242	1,638,807	7,222	-	-	7,222	1,320,686	181,548	1,502,234	
73912	112,558	502	6,589	3,142	-	10,233	62	-	7,003	7,065	11,409	(3,519)	7,890	
73913	1,015,274	4,526	59,433	28,341	45,610	137,910	563	-	8,138	8,701	102,908	8,813	111,721	
73914	144,074	642	8,434	4,022	10,801	23,899	80	-	6,879	6,959	14,603	(1,878)	12,725	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73915	749,186	3,340	43,857	20,914	-	68,111	415	-	11,108	11,523	75,937	(5,570)	70,367	
73916	9,139,713	40,745	535,032	255,137	71,144	902,058	5,066	-	98,603	103,669	926,397	15,688	942,085	
73917	667,469	2,976	39,073	18,633	32,858	93,540	370	-	-	370	67,654	14,753	82,407	
73918	1,095,640	4,884	64,138	30,585	11,823	111,430	607	-	11,191	11,798	111,054	5,243	116,297	
74001	10,114,015	45,088	592,067	282,336	-	919,491	5,606	-	2,842,202	2,847,808	1,025,151	(1,356,655)	(331,504)	
74002	27,988,007	124,770	1,638,397	781,294	1,031,931	3,576,392	15,513	-	429,475	444,988	2,836,850	38,786	2,875,636	
74003	115,410,487	514,500	6,756,045	3,221,719	1,660,641	12,152,905	63,968	-	841,364	905,332	11,697,949	131,026	11,828,975	
74005	132,942,302	592,657	7,782,345	3,711,125	2,684,709	14,770,836	73,685	-	959,848	1,033,533	13,474,964	120,835	13,595,799	
74008	5,794,713	25,833	339,218	161,762	170,622	697,435	3,212	-	49,860	53,072	587,349	88,381	675,730	
74009	15,609,999	69,589	913,798	435,758	-	1,419,145	8,652	-	1,391,914	1,400,566	1,582,222	(619,770)	962,452	
74010	5,565,320	24,810	325,790	155,357	11,660	517,617	3,085	-	132,578	135,663	564,098	(90,872)	473,226	
74013	3,525,768	15,718	206,396	98,423	-	320,537	1,954	-	354,306	356,260	357,370	(157,781)	199,589	
74014	3,296,150	14,694	192,954	92,013	120,257	419,918	1,827	-	183,162	184,989	334,096	(60,832)	273,264	
74016	159,382	711	9,330	4,449	29,119	43,609	88	-	3,405	3,493	16,155	8,709	24,864	
74017	5,388,829	24,023	315,458	150,431	160,814	650,726	2,987	-	80,221	83,208	546,209	60,274	606,483	
74018	12,863,133	57,344	752,998	359,078	57,344	1,456,409	7,130	-	126,209	133,339	1,303,801	19,897	1,323,698	
74020	1,130,083	5,038	66,154	31,546	118,068	220,806	626	-	13,220	13,846	114,545	28,671	143,216	
74021	1,536,867	6,851	89,967	42,902	76,527	216,247	852	-	104,652	105,504	155,776	31,638	187,414	
74022	187,522	836	10,977	5,234	-	17,047	104	-	12,184	12,288	19,007	(7,362)	11,645	
74024	10,214,867	45,538	597,971	285,152	307,872	1,236,533	5,662	-	65,166	70,828	1,035,374	97,620	1,132,994	
74101	986,459	4,398	57,747	27,538	66,641	156,324	547	-	12,992	13,539	99,987	23,707	123,694	
74102	8,541,354	38,077	500,005	238,435	1,335,024	2,111,541	4,734	-	8,775	13,509	865,747	537,325	1,403,072	
74103	1,129,407	5,035	66,115	31,528	46,073	148,751	626	-	46,491	47,117	114,476	(13,110)	101,366	
74105	-	-	-	-	21,504	21,504	-	-	542,185	542,185	-	(163,289)	(163,289)	
74106	283,421	1,263	16,591	7,912	1,929	27,695	157	-	7,185	7,342	28,727	(1,191)	27,536	
74108	9,230	41	540	258	5,991	6,830	5	-	1,430	1,435	936	1,274	2,210	
74109	956,743	4,265	56,007	26,708	62,908	149,888	530	-	22,804	23,334	96,975	9,936	106,911	
74201	23,366,599	104,168	1,367,864	652,286	328,631	2,452,949	12,951	-	113,159	126,110	2,368,427	55,540	2,423,967	
74202	7,531,484	33,575	440,888	210,244	-	684,707	4,174	-	130,678	134,852	763,387	(60,227)	703,160	
74203	79,798,924	355,743	4,671,371	2,227,612	1,958,657	9,213,383	44,230	-	634,877	679,107	8,088,379	860,535	8,948,914	
74204	654,583,089	2,918,130	38,318,815	18,272,887	1,277,121	60,786,953	362,813	-	10,698,797	11,061,610	66,348,211	(5,367,832)	60,980,379	
74208	12,826,664	57,181	750,864	358,060	133,818	1,299,923	7,109	-	192,754	199,863	1,300,104	1,567	1,301,671	
74211	1,639,070	7,307	95,950	45,755	-	149,012	908	-	103,670	104,578	166,135	(44,683)	121,452	
74213	906,317	4,040	53,055	25,300	-	82,395	502	-	250,914	251,416	91,864	(109,771)	(17,907)	
74214	2,610,221	11,636	152,800	72,866	93,579	330,881	1,447	-	51,627	53,074	264,571	(3,184)	261,387	
74215	5,521,647	24,615	323,233	154,139	-	501,987	3,060	-	191,531	194,591	559,671	(130,966)	428,705	
74216	2,150,759	9,588	125,904	60,040	200,150	395,682	1,192	-	43,767	44,959	218,000	33,663	251,663	
74217	496,381	2,213	29,058	13,857	57,980	103,108	275	-	4,865	5,140	50,313	33,281	83,594	
74218	285,447	1,273	16,710	7,968	1,930	27,881	158	-	12,614	12,772	28,933	(3,655)	25,278	
74219	2,846,818	12,691	166,651	79,470	101,166	359,978	1,578	-	-	1,578	288,552	42,743	331,295	
74221	615,692	2,745	36,042	17,187	22,885	78,859	341	-	15,361	15,702	62,406	(1,837)	60,569	
74222	506,511	2,258	29,651	14,140	14,683	60,732	281	-	1,063	1,344	51,340	11,798	63,138	
74223	229,168	1,022	13,415	6,397	-	20,834	127	-	12,127	12,254	23,228	(6,940)	16,288	
74224	58,305	260	3,413	1,628	17,132	22,433	32	-	-	32	5,910	11,430	17,340	
74226	1,140,663	5,085	66,774	31,842	77,910	181,611	632	-	463	1,095	115,617	27,684	143,301	
74227	587,103	2,617	34,369	16,390	43,090	96,466	325	-	-	325	59,508	29,830	89,338	
74228	3,437,523	15,324	201,230	95,959	79,120	391,633	1,905	-	984	2,889	348,426	45,125	393,551	
74229	688,180	3,068	40,286	19,211	45,384	107,949	381	-	19,193	19,574	69,754	2,376	72,130	
74230	17,602,052	78,470	1,030,411	491,367	35,249	1,635,497	9,756	-	392,683	402,439	1,784,135	(170,365)	1,613,770	
74231	456,761	2,036	26,738	12,750	10,486	52,010	253	-	11,794	12,047	46,297	(5,235)	41,062	
74233	803,214	3,581	47,020	22,422	75,219	148,242	445	-	3,866	4,311	81,413	22,624	104,037	
74234	-	-	-	-	-	-	-	-	29,482	29,482	-	(21,240)	(21,240)	
74241	-	-	-	-	2,570	2,570	-	-	56,592	56,592	-	(17,228)	(17,228)	
74242	3,991,758	17,795	233,675	111,431	2,014,696	2,377,597	2,212	-	-	2,212	404,603	814,450	1,219,053	
74301	30,282,841	135,001	1,772,735	845,354	584,568	3,337,658	16,785	-	-	16,785	3,069,453	281,128	3,350,581	
74302	31,041,257	138,382	1,817,132	866,527	497,297	3,319,338	17,205	-	21,267	38,472	3,146,326	174,466	3,320,792	
74304	1,564,557	6,975	91,588	43,675	-	142,238	867	-	61,463	62,330	158,583	(31,906)	126,677	
74305	1,841,450	8,209	107,797	51,405	56,583	223,994	1,021	-	24,271	25,292	186,648	12,659	199,307	
74306	2,727,506	12,159	159,666	76,140	-	247,965	1,512	-	213,778	215,290	276,459	(99,278)	177,181	
74307	1,895,928	8,452	110,986	52,925	36,993	209,356	1,051	-	74,746	75,797	192,170	(22,089)	170,081	
74308	7,654	34	448	213	3,254	3,949	4	-	15,619	15,623	776	(3,662)	(2,886)	
74309	55,153	246	3,229	1,540	23,441	28,456	31	-	-	31	5,590	11,036	16,626	
74310	2,748,892	12,255	160,918	76,736	128,047	377,956	1,524	-	500,756	502,280	278,626	(121,387)	157,239	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
74311	10,433,005	46,510	610,740	291,241	3,546	952,037	5,783	-	80,445	86,228	1,057,484	(24,522)	1,032,962	
74312	52,902	236	3,097	1,477	1,694	6,504	29	-	4,386	4,415	5,362	(155)	5,207	
74313	1,112,749	4,961	65,139	31,063	53,716	154,879	617	-	6,003	6,620	112,788	13,705	126,493	
74401	10,693,239	47,670	625,974	298,505	1,246,397	2,218,546	5,927	-	77,395	83,322	1,083,861	503,537	1,587,398	
74402	9,590,395	42,754	561,415	267,719	60,810	932,698	5,316	-	122,027	127,343	972,078	(15,477)	956,601	
74405	284,547	1,269	16,657	7,943	-	25,869	158	-	97,879	98,037	28,842	(39,759)	(10,917)	
74406	312,461	1,393	18,291	8,723	23,739	52,146	173	-	16,780	16,953	31,671	1,095	32,766	
74407	4,878,266	21,747	285,570	136,178	122,355	565,850	2,704	-	137,780	140,484	494,459	4,700	499,159	
74408	1,126,481	5,022	65,943	31,446	-	102,411	624	-	46,433	47,057	114,180	(19,452)	94,728	
74409	162,984	727	9,541	4,550	-	14,818	90	-	44,134	44,224	16,520	(25,667)	(9,147)	
74410	93,648	417	5,482	2,614	-	8,513	52	-	8,955	9,007	9,492	(5,509)	3,983	
74411	380,671	1,697	22,284	10,627	-	34,608	211	-	57,228	57,439	38,585	(26,037)	12,548	
74412	132,593	591	7,762	3,701	46,059	58,113	73	-	3,806	3,879	13,440	26,068	39,508	
74413	120,662	538	7,063	3,368	72,305	83,274	67	-	-	67	12,230	25,184	37,414	
74501	16,810,769	74,942	984,090	469,278	377,592	1,905,902	9,318	-	1,331,179	1,340,497	1,703,931	(277,877)	1,426,054	
74504	2,282,002	10,173	133,587	63,703	-	207,463	1,265	-	245,729	246,994	231,303	(113,666)	117,637	
74506	463,514	2,066	27,134	12,939	2,744	44,883	257	-	37,582	37,839	46,982	(13,348)	33,634	
74508	3,087,692	13,765	180,751	86,194	224,215	504,925	1,711	-	2,012	3,723	312,967	105,831	418,798	
74509	871,875	3,887	51,039	24,338	23,290	102,554	483	-	17,487	17,970	88,373	(6,887)	81,486	
74510	124,039	553	7,261	3,463	-	11,277	69	-	4,822	4,891	12,573	(2,072)	10,501	
74511	422,318	1,883	24,722	11,789	47,738	86,132	234	-	36,067	36,301	42,806	(2,296)	40,510	
74601	66,627,607	297,026	3,900,331	1,859,930	2,873,779	8,931,066	36,929	-	-	36,929	6,753,341	1,139,674	7,893,015	
74602	65,298,071	291,099	3,822,501	1,822,815	1,675,525	7,611,940	36,193	-	36,244	72,437	6,618,579	601,347	7,219,926	
74604	8,011,431	35,715	468,983	223,641	757,929	1,486,268	4,440	-	-	4,440	812,035	308,847	1,120,882	
74605	6,839,252	30,489	400,365	190,920	87,488	709,262	3,791	-	4,635	8,426	693,223	46,139	739,362	
74607	2,725,706	12,151	159,561	76,089	5,370	253,171	1,511	-	178,379	179,890	276,276	(53,506)	222,770	
74609	5,279,422	23,536	309,054	147,376	168,453	648,419	2,926	-	34,320	37,246	535,120	30,415	565,535	
74610	1,166,777	5,201	68,302	32,571	88,381	194,455	647	-	13,116	13,763	118,264	17,935	136,199	
74611	3,979,377	17,740	232,950	111,085	195,969	557,744	2,206	-	31,124	33,330	403,348	42,959	446,307	
74612	15,961,180	71,155	934,356	445,561	625,023	2,076,095	8,847	-	64,833	73,680	1,617,817	158,015	1,775,832	
74613	5,122,742	22,837	299,882	143,003	772,389	1,238,111	2,839	-	-	2,839	519,238	401,716	920,954	
74616	2,781,759	12,401	162,842	77,653	-	252,896	1,542	-	209,173	210,715	281,958	(101,032)	180,926	
74618	676,024	3,014	39,574	18,871	51,080	112,539	375	-	42,676	43,051	68,521	(3,606)	64,915	
74619	823,475	3,671	48,206	22,988	56,648	131,513	456	-	-	456	83,467	25,765	109,232	
74620	1,978,320	8,819	115,809	55,225	-	179,853	1,097	-	182,272	183,369	200,522	(101,612)	98,910	
74621	66,859	298	3,914	1,867	1,016	7,095	37	-	1,367	1,404	6,777	(512)	6,265	
75001	11,047,122	49,248	646,690	308,384	387,859	1,392,181	6,123	-	-	6,123	1,119,731	242,954	1,362,685	
75002	1,910,335	8,516	111,830	53,327	-	173,673	1,059	-	134,631	135,690	193,631	(63,089)	130,542	
75003	282,971	1,261	16,565	7,900	4,045	29,771	157	-	5,236	5,393	28,682	(2,777)	25,905	
75005	1,553,301	6,925	90,929	43,361	43,857	185,072	861	-	134,688	135,549	157,442	(8,925)	148,517	
75007	6,335,442	28,243	370,872	176,856	345,144	921,115	3,512	-	42,144	45,656	642,157	102,143	744,300	
75011	4,810,280	21,444	281,590	134,280	-	437,314	2,666	-	1,493,293	1,495,959	487,568	(628,690)	(141,122)	
75014	2,684,960	11,970	157,176	74,951	-	244,097	1,488	-	527,841	529,329	272,146	(301,753)	(29,607)	
75015	976,328	4,352	57,154	27,254	36,875	125,635	541	-	17,438	17,979	98,960	(574)	98,386	
75016	227,367	1,014	13,310	6,347	15,737	36,408	126	-	-	126	23,046	10,230	33,276	
75018	4,727	21	277	132	476	906	3	-	2,991	2,994	479	(1,019)	(540)	
75021	1,041,612	4,644	60,975	29,077	78,826	173,522	577	-	411	988	105,577	27,859	133,436	
75022	9,024,454	40,231	528,285	251,921	45,581	866,018	5,002	-	197,525	202,527	914,714	(26,082)	888,632	
75025	439,877	1,961	25,750	12,279	13,865	53,855	244	-	24,434	24,678	44,586	2,273	46,859	
75026	1,054,894	4,703	61,753	29,448	-	95,904	585	-	43,756	44,341	106,924	(24,550)	82,374	
80101	39,484,460	176,022	2,311,391	1,102,221	-	3,589,634	21,885	-	506,144	528,029	4,002,125	(309,343)	3,692,782	
80103	2,078,947	9,268	121,700	58,034	826,611	1,015,613	1,152	-	1,023,005	1,024,157	210,721	(112,452)	98,269	
80201	275,078,346	1,226,299	16,102,885	7,678,896	-	25,008,080	152,467	-	8,653,339	8,805,806	27,881,802	(3,591,245)	24,290,557	
80202	3,802,436	16,951	222,592	106,147	747,994	1,093,684	2,108	-	-	2,108	385,413	376,260	761,673	
80302	19,317,886	86,119	1,130,855	539,265	-	1,756,239	10,707	-	1,751,192	1,761,899	1,958,051	(857,679)	1,100,372	
80401	97,911,989	436,491	5,731,696	2,733,243	771,600	9,673,030	54,269	-	1,441,158	1,495,427	9,924,310	(546,146)	9,378,164	
80402	40,456,512	180,355	2,368,295	1,129,355	8,193	3,686,198	22,424	-	295,520	317,944	4,100,652	(165,951)	3,934,701	
80403	31,303,967	139,553	1,832,511	873,860	-	2,845,924	17,351	-	259,583	276,934	3,172,954	(157,754)	3,015,200	
80404	38,486,971	171,575	2,252,999	1,074,376	-	3,498,950	21,332	-	348,246	369,578	3,901,020	(199,273)	3,701,747	
80405	151,992,526	677,582	8,897,531	4,242,918	-	13,818,031	84,244	-	6,525,906	6,610,150	15,405,885	(2,913,912)	12,491,973	
80406	1,277,084	5,693	74,760	35,650	32,063	148,166	708	-	35,686	36,394	129,445	(2,286)	127,159	
80407	5,388,379	24,021	315,432	150,418	18,398	508,269	2,987	-	212,687	215,674	546,163	(167,631)	378,532	
80409	2,529,179	11,275	148,056	70,603	-	229,934	1,402	-	241,323	242,725	256,356	(91,396)	164,960	

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
80502	9,758,107	43,502	571,232	272,400	-	887,134	5,409	-	1,219,699	1,225,108	989,077	(613,567)	375,510	
80503	20,691,094	92,241	1,211,242	577,598	52,517	1,933,598	11,468	-	1,013,177	1,024,645	2,097,239	(342,877)	1,754,362	
80601	29,060,235	129,550	1,701,165	811,226	-	2,641,941	16,107	-	1,536,029	1,552,136	2,945,531	(757,090)	2,188,441	
80602	9,999,206	44,576	585,346	279,131	-	909,053	5,542	-	689,890	695,432	1,013,514	(343,972)	669,542	
80603	12,860,206	57,331	752,827	358,996	160,720	1,329,874	7,128	-	378,990	386,118	1,303,504	3,594	1,307,998	
80606	2,174,171	9,692	127,274	60,692	-	197,658	1,205	-	138,833	140,038	220,373	(52,383)	167,990	
80701	266,042,861	1,186,019	15,573,954	7,426,668	5,561,619	29,748,260	147,459	-	1,646,075	1,793,534	26,965,970	544,222	27,510,192	
80702	2,513,646	11,206	147,147	70,169	-	228,522	1,393	-	1,012,122	1,013,515	254,782	(496,693)	(241,911)	
80704	7,029,475	31,337	411,500	196,230	418,904	1,057,971	3,896	-	121,741	125,637	712,504	146,949	859,453	
80801	387,137,079	1,725,856	22,662,721	10,807,050	8,764,051	43,959,678	214,577	-	2,841,769	3,056,346	39,240,018	1,655,182	40,895,200	
80902	25,642,072	114,312	1,501,068	715,806	-	2,331,186	14,213	-	255,066	269,279	2,599,067	(92,214)	2,506,853	
81001	543,072,963	2,421,018	31,791,093	15,160,048	10,595,531	59,967,690	301,007	-	50,950,407	51,251,414	55,045,601	(12,723,920)	42,321,681	
81002	8,454,009	37,688	494,892	235,996	222,583	991,159	4,686	-	1,352,855	1,357,541	856,894	(370,204)	486,690	
81003	5,744,737	25,610	336,293	160,366	321,639	843,908	3,184	-	-	3,184	582,284	156,577	738,861	
81004	3,265,309	14,557	191,149	91,152	306,868	603,726	1,810	-	-	1,810	330,970	119,938	450,908	
81102	115,565,817	515,192	6,765,138	3,226,055	-	10,506,385	64,054	-	2,653,761	2,717,815	11,713,693	(1,151,604)	10,562,089	
81201	66,893,244	298,210	3,915,881	1,867,345	-	6,081,436	37,077	-	1,176,322	1,213,399	6,780,265	(640,313)	6,139,952	
81301	89,402,376	398,556	5,233,550	2,495,694	-	8,127,800	49,553	-	3,215,365	3,264,918	9,061,780	(1,612,206)	7,449,574	
81401	12,257,346	54,643	717,536	342,167	-	1,114,346	6,794	-	792,133	798,927	1,242,398	(430,165)	812,233	
81402	32,543,681	145,080	1,905,083	908,467	45,181	3,003,811	18,038	-	1,045,940	1,063,978	3,298,611	(328,845)	2,969,766	
81403	14,399,550	64,193	842,939	401,968	1,216,711	2,525,811	7,981	-	624,169	632,150	1,459,531	72,367	1,531,898	
81501	69,692,112	310,687	4,079,725	1,945,477	-	6,335,889	38,628	-	3,315,152	3,353,780	7,063,957	(1,940,575)	5,123,382	
81601	129,511,308	577,361	7,581,497	3,615,348	450,964	12,225,170	71,784	-	689,931	761,715	13,127,201	(90,263)	13,036,938	
81701	65,535,344	292,156	3,836,391	1,829,439	-	5,957,986	36,324	-	2,101,802	2,138,126	6,642,629	(1,317,687)	5,324,942	
81802	274,078,605	1,221,842	16,044,361	7,650,988	9,652,303	34,569,494	151,913	-	884,873	1,036,786	27,780,469	2,986,499	30,766,968	
81805	4,495,568	20,041	263,167	125,495	486,582	895,285	2,492	-	266,178	268,670	455,669	(62,435)	393,234	
81806	35,380,819	157,728	2,071,167	987,667	-	3,216,562	19,610	-	1,745,568	1,765,178	3,586,182	(790,949)	2,795,233	
81901	46,526,091	207,413	2,723,603	1,298,790	-	4,229,806	25,788	-	2,121,583	2,147,371	4,715,861	(1,037,883)	3,677,978	
81902	3,708,112	16,531	217,070	103,513	88,638	425,752	2,055	-	537,017	539,072	375,852	(149,043)	226,809	
82001	54,985,278	245,124	3,218,798	1,534,931	251,330	5,250,183	30,476	-	1,479,068	1,509,544	5,573,280	(456,664)	5,116,616	
82101	208,152,460	927,943	12,185,093	5,810,635	-	18,923,675	115,372	-	9,384,724	9,500,096	21,098,228	(3,507,077)	17,591,151	
82106	14,363,982	64,035	840,857	400,679	504,948	1,810,815	7,961	-	186,147	194,108	1,455,926	(1,567,668)	1,651,594	
82107	47,154,165	210,213	2,760,370	1,316,323	163,557	4,450,463	26,136	-	1,807,370	1,833,506	4,779,522	(607,751)	4,171,771	
82108	2,652,093	11,823	155,252	74,034	-	241,109	1,470	-	5,210,611	5,212,081	268,815	(1,755,313)	(1,486,498)	
82109	16,670,746	74,318	975,893	465,369	-	1,515,580	9,240	-	724,748	733,988	1,689,738	(345,917)	1,343,821	
82110	-	-	-	-	-	-	-	-	46,914	46,914	-	(22,957)	(22,957)	
82201	131,870,750	587,880	7,719,617	3,681,213	1,990,026	13,978,736	73,092	-	6,266,463	6,339,555	13,366,352	(654,630)	12,711,722	
82301	862,606,557	3,845,498	50,496,356	24,079,926	14,458,549	92,880,329	478,114	-	1,749,698	2,227,812	87,433,364	3,680,435	91,113,799	
82306	3,772,045	16,816	220,813	105,298	37,246	380,173	2,091	-	19,131	21,222	382,333	(3,087)	379,246	
82307	4,343,390	19,363	254,259	121,247	49,461	444,330	2,407	-	122,189	124,596	440,244	(59,534)	380,710	
82308	3,436,622	15,320	201,177	95,935	16,355	328,787	1,905	-	24,758	26,663	348,334	(5,437)	342,897	
82309	14,406,754	64,225	843,361	402,169	458,210	1,767,965	7,985	-	104,017	112,002	1,460,261	265,057	1,725,318	
82312	3,703,160	16,509	216,780	103,374	72,778	409,441	2,053	-	-	2,053	375,350	32,578	407,928	
82313	-	-	-	-	-	-	-	-	232,426	232,426	-	(185,351)	(185,351)	
82401	12,084,456	53,872	707,415	337,342	-	1,098,629	6,698	-	591,824	598,522	1,224,874	(349,281)	875,593	
82402	110,802,136	493,956	6,486,276	3,093,075	44,060	10,117,367	61,414	-	872,254	933,668	11,230,848	(368,280)	10,862,568	
82406	18,783,461	83,737	1,099,570	524,346	-	1,707,653	10,411	-	1,686,506	1,696,917	1,903,882	(648,097)	1,255,785	
82501	10,838,439	48,318	634,474	302,558	-	985,350	6,007	-	1,812,173	1,818,180	1,098,579	(998,325)	100,254	
82502	29,645,312	132,159	1,735,415	827,558	-	2,695,132	16,431	-	1,614,177	1,630,608	3,004,834	(728,157)	2,276,677	
82601	562,936,306	2,509,569	32,953,879	15,714,539	615,670	51,793,657	312,017	-	5,522,890	5,834,907	57,058,939	(2,731,633)	54,327,306	
82602	1,770,313	7,892	103,633	49,419	381,363	542,307	981	-	105,156	106,137	179,438	50,946	230,384	
82603	1,859,009	8,287	108,825	51,895	19,046	188,053	1,030	-	298,570	299,600	188,428	(82,184)	106,244	
82604	1,779,543	7,933	104,173	49,677	411,336	573,119	986	-	114,980	115,966	180,374	266,686	447,060	
82701	35,378,568	157,718	2,071,035	987,603	131,656	3,348,012	19,609	-	1,497,229	1,516,838	3,585,954	(461,730)	3,124,224	
82702	8,642,432	38,528	505,922	241,256	2,529,949	3,315,655	4,790	-	98,243	103,033	875,992	874,886	1,750,878	
82801	122,945,122	548,089	7,197,117	3,432,051	-	11,177,257	68,144	-	1,555,991	1,624,135	12,461,655	(714,654)	11,747,001	
82901	149,568,026	666,774	8,755,603	4,175,238	2,527,423	16,125,038	82,901	-	126,532	209,433	15,160,139	762,678	15,922,817	
83001	71,601,547	319,200	4,191,502	1,998,779	213,457	6,722,938	39,686	-	2,530,247	2,569,933	7,257,497	(795,668)	6,461,829	
83005	37,386,378	166,668	2,188,571	1,043,652	16,183	3,415,074	20,722	-	1,160,073	1,180,795	3,789,464	(399,143)	3,390,321	
83101	27,536,875	122,759	1,611,988	768,701	588,171	3,091,619	15,263	-	2,346,316	2,361,579	2,791,124	(307,310)	2,483,814	
83202	112,109,610	499,784	6,562,814	3,129,574	-	10,192,172	62,139	-	3,766,761	3,828,900	11,363,373	(1,574,299)	9,789,074	
83203	31,321,076	139,629	1,833,513	874,337	256,578	3,104,057	17,360	-	380,198	397,558	3,174,688	(119,415)	3,055,273	
83204	39,426,831	175,765	2,308,018	1,100,612	-	3,584,395	21,853	-	1,339,284	1,361,137	3,996,284	(544,999)	3,451,285	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
83205	253,980,016	1,132,242	14,867,804	7,089,930	-	23,089,976	140,773	-	8,566,501	8,707,274	25,743,286	(4,124,630)	21,618,656	
83206	357,695,948	1,594,608	20,939,259	9,985,191	2,721,056	35,240,114	198,259	-	191,643	389,902	36,255,880	1,488,866	37,744,746	
83207	1,461,904	6,517	85,579	40,809	256,404	389,309	810	-	16,166	16,976	148,178	82,361	230,539	
83301	54,706,134	243,880	3,202,457	1,527,139	1,634,560	6,608,036	30,322	-	8,666,368	8,696,690	5,544,986	(2,477,484)	3,067,502	
83402	50,995,096	227,336	2,985,216	1,423,544	-	4,636,096	28,265	-	2,215,553	2,243,818	5,168,837	(866,705)	4,302,132	
83501	14,134,138	63,010	827,402	394,559	469,417	1,754,388	7,834	-	37,534	45,368	1,432,629	123,885	1,556,514	
83601	79,843,046	355,940	4,673,953	2,228,843	152,375	7,411,111	44,254	-	1,351,438	1,395,692	8,092,851	(708,627)	7,384,224	
83701	142,727,423	636,279	8,355,159	3,984,280	-	12,975,718	79,109	-	4,951,823	5,030,932	14,466,779	(2,347,251)	12,119,528	
83802	98,705,298	440,028	5,778,136	2,755,389	88,653	9,062,206	54,709	-	4,075,498	4,130,207	10,004,719	(2,346,374)	7,658,345	
83805	40,663,844	181,279	2,380,432	1,135,144	-	3,696,855	22,539	-	2,461,831	2,484,370	4,121,667	(1,091,475)	3,030,192	
83806	45,449,136	202,612	2,660,559	1,268,726	-	4,131,897	25,191	-	4,242,260	4,467,451	4,606,701	(1,641,142)	2,965,559	
83810	2,920,656	13,020	170,973	81,531	791,749	1,057,273	1,619	-	83,452	85,071	296,036	305,835	601,871	
83811	5,356,187	23,878	313,547	149,519	3,266,529	3,753,473	2,969	-	-	2,969	542,900	1,120,709	1,663,609	
83901	174,907,542	779,737	10,238,959	4,882,597	-	15,901,293	96,945	-	4,805,780	4,902,725	17,728,540	(2,371,696)	15,356,844	
84002	431,350,778	1,922,961	25,250,959	12,041,288	-	39,215,208	239,083	-	3,518,225	3,757,308	43,721,497	(1,486,890)	42,234,607	
84003	378,725,617	1,688,358	22,170,320	10,572,241	1,046,193	35,477,112	209,915	-	2,437,250	2,647,165	38,387,437	(46,870)	38,340,567	
84004	1,780,893	7,939	104,252	49,715	38,660	200,566	987	-	183,117	184,104	180,510	(55,820)	124,690	
84005	1,335,389	5,953	78,173	37,277	351,306	472,709	740	-	1,560,626	1,561,366	135,354	(295,634)	(160,280)	
84006	14,273,710	63,632	835,573	398,455	1,285,759	2,583,419	7,911	-	-	7,911	1,446,776	642,702	2,089,478	
84007	-	-	-	-	-	-	-	-	680,375	680,375	-	(494,242)	(494,242)	
84008	977,454	4,357	57,219	27,286	60,817	149,679	542	-	228,293	228,835	99,074	(41,505)	57,569	
84009	2,991,343	13,335	175,111	83,505	-	271,951	1,658	-	443,352	445,010	303,201	(251,825)	51,376	
84010	772,373	3,443	45,214	21,561	71,382	141,600	428	-	3,531	3,959	78,287	20,831	99,118	
84011	1,719,212	7,664	100,641	47,992	490,322	646,619	953	-	80,940	81,893	174,258	333,492	507,750	
84012	1,171,279	5,222	68,566	32,697	760,074	866,559	649	-	-	649	118,720	247,339	366,059	
84101	29,111,111	129,777	1,704,143	812,645	454,545	3,101,110	16,135	-	-	16,135	2,950,688	210,123	3,160,811	
84203	123,837,032	552,065	7,249,329	3,456,949	-	11,258,343	68,639	-	2,649,775	2,718,414	12,552,059	(1,193,749)	11,358,310	
84207	136,897,367	610,288	8,013,872	3,821,532	2,311,679	14,757,371	75,878	-	950,207	1,026,085	13,875,848	484,900	14,360,748	
84208	31,447,141	140,191	1,840,893	877,856	95,560	2,954,500	17,430	-	646,276	663,706	3,187,466	(392,514)	2,794,952	
84209	98,666,353	439,854	5,775,856	2,754,302	1,194,363	10,164,375	54,687	-	122,338	177,025	10,000,772	301,616	10,302,388	
84210	45,498,437	202,832	2,663,445	1,270,103	2,247	4,138,627	25,218	-	890,644	915,862	4,611,698	(336,812)	4,274,886	
84211	62,779,473	279,871	3,675,064	1,752,508	296,476	6,003,919	34,797	-	946,360	981,157	6,363,296	(482,280)	5,881,016	
84212	113,319,159	505,177	6,633,621	3,163,339	226,239	10,528,376	62,809	-	1,332,957	1,395,766	11,485,973	(615,394)	10,870,579	
84213	5,453,887	24,313	319,267	152,247	34,982	530,809	3,023	-	134,434	137,457	552,803	(20,273)	532,530	
84214	3,801,535	16,947	222,539	106,121	16,947	345,607	2,107	-	89,374	91,481	385,322	(53,922)	331,400	
84215	10,438,858	46,536	611,083	291,404	5,109,333	6,058,356	5,786	-	-	5,786	1,058,077	2,132,655	3,190,732	
84301	221,372,402	986,878	12,958,978	6,179,678	3,295,917	23,421,451	122,699	-	-	122,699	22,438,195	1,538,495	23,976,690	
84401	46,251,225	206,188	2,707,513	1,291,117	-	4,204,818	25,636	-	1,872,299	1,897,935	4,688,001	(1,006,398)	3,681,603	
84501	49,970,367	222,768	2,925,229	1,394,938	-	4,542,935	27,697	-	5,197,288	5,224,985	5,064,971	(2,500,498)	2,564,473	
84506	5,597,511	24,954	327,674	156,256	2,374,351	2,883,235	3,103	-	-	3,103	567,361	1,130,247	1,697,608	
84601	104,465,568	465,707	6,115,338	2,916,189	1,013,922	10,511,156	57,902	-	1,010,793	1,068,695	10,588,577	(92,203)	10,496,374	
84603	216,978,136	967,288	12,701,741	6,057,011	-	19,726,040	120,264	-	4,868,362	4,988,626	21,992,794	(2,722,320)	19,270,474	
84604	150,340,399	670,217	8,800,817	4,196,798	7,040,474	20,708,306	83,329	-	-	83,329	15,238,427	3,336,418	18,574,845	
84605	67,390,976	300,429	3,945,018	1,881,239	551,481	6,678,167	37,353	-	758,057	795,410	6,830,715	(286,117)	6,544,598	
84606	927,928	4,137	54,320	562,428	478,067	54,320	514	-	362,706	363,220	94,054	108,842	202,896	
90208	349,155	1,557	20,439	9,747	112,910	144,653	194	-	3,814	4,008	35,390	34,390	69,780	
90407	893,035	3,981	52,278	24,930	10,872	92,061	495	-	27,858	28,353	90,518	(1,063)	89,455	
90704	197,877	882	11,584	5,524	882	23,035	110	-	6,113	6,223	20,057	(365)	19,692	
90705	104,004	464	6,088	2,903	3,721	13,176	58	-	355	413	10,542	1,003	11,545	
90707	113,684	507	6,655	3,173	1,806	12,141	63	-	1,014	1,077	11,523	143	11,666	
90711	9,784,445	43,619	572,774	273,136	495,970	1,385,499	5,423	-	-	5,423	991,746	240,178	1,231,924	
90803	18,576,129	82,812	1,087,433	518,558	547,983	2,236,786	10,296	-	8,693	18,989	1,882,867	190,921	2,073,788	
91007	936,933	4,177	54,847	26,155	4,177	85,179	519	-	59,725	60,244	94,967	(33,545)	61,422	
91009	3,797,033	16,927	222,276	105,996	207,445	552,644	2,105	-	92,237	94,342	384,865	13,987	398,852	
91203	468,016	2,086	27,397	13,065	28,471	71,019	259	-	24,988	25,247	47,438	3,316	50,754	
91503	99,276	443	5,812	2,771	7,164	16,190	55	-	13,151	13,206	10,063	1,832	11,895	
91605	71,362	318	4,177	1,992	5,105	11,592	40	-	22,393	22,433	7,233	(11,535)	(4,302)	
91803	139,122	620	8,144	3,884	5,975	18,623	77	-	3,082	3,159	14,101	36	14,137	
91807	37,820	169	2,214	1,056	3,963	7,402	21	-	15,325	15,346	3,833	(1,708)	2,125	
92202	852,289	3,800	49,892	23,791	42,712	120,195	472	-	28,234	28,706	86,388	3,429	89,817	
92204	85,994	383	5,034	2,401	23,985	31,803	48	-	69,614	69,662	8,716	(9,088)	(372)	
92302	5,716,823	25,486	334,659	159,587	-	519,732	3,169	-	347,519	350,688	579,454	(135,427)	444,027	
92310	81,942	365	4,797	2,288	2,189	9,639	45	-	7,952	7,997	8,306	(1,582)	6,724	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
92319	250,779	1,118	14,680	7,001	59,382	82,181	139	-	560	699	25,419	25,994	51,413	
92404	447,981	1,997	26,224	12,506	20,564	61,291	248	-	58,913	59,161	45,407	(4,405)	41,002	
92502	922,526	4,113	54,004	25,753	26,947	110,817	511	-	76,200	76,711	93,507	(2,183)	91,324	
92609	33,317	149	1,950	930	9,795	12,824	18	-	8,388	8,406	3,377	(696)	2,681	
93005	2,302,262	10,263	134,773	64,268	24,939	234,243	1,276	-	82,505	83,781	233,356	(37,245)	196,111	
93808	482,649	2,152	28,254	13,474	932	44,812	268	-	12,229	12,497	48,921	(4,273)	44,648	
94216	97,700	436	5,719	2,727	-	8,882	54	-	2,928	2,982	9,903	(1,621)	8,282	
94218	129,892	579	7,604	3,626	17,423	29,232	72	-	1,914	1,986	13,166	8,122	21,288	
94226	23,862	106	1,397	666	15,488	17,657	13	-	-	13	2,419	5,040	7,459	
94227	-	-	-	-	2,795	2,795	-	-	5,241	5,241	-	(76)	(76)	
94504	94,774	423	5,548	2,646	31,405	40,022	53	-	-	53	9,606	13,995	23,601	
Totals¹	22,511,608,226	100,356,694	1,317,813,056	628,418,425	479,660,280	2,526,248,455	12,477,429	-	481,676,100	494,153,529	2,281,765,213	(405,453)	2,281,359,760	

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
10100	86,894	0.04531%
10200	127,392	0.06643%
20102	3,564,545	1.85879%
20400	155,793	0.08124%
20600	400,669	0.20894%
30100	1,040,382	0.54253%
30200	100,669	0.05250%
30300	564,457	0.29435%
30400	106,822	0.05570%
30500	478,323	0.24943%
30600	80,678	0.04207%
30700	13,015	0.00679%
30800	6,838	0.00357%
31102	376	0.00020%
31104	44,259	0.02308%
31105	14,976	0.00781%
31108	182,692	0.09527%
31113	483	0.00025%
31121	305	0.00016%
31123	44,481	0.02320%
31124	36,384	0.01897%
31138	42,355	0.02209%
31140	60,589	0.03160%
31142	4,114	0.00215%
31143	16,084	0.00839%
31146	24,292	0.01267%
31200	864	0.00045%
31300	73,205	0.03817%
31400	264,000	0.13767%
31600	79,505	0.04146%
31700	356,968	0.18615%
40100	105,585	0.05506%
40200	1,001,332	0.52216%
40700	2,683,070	1.39913%
40900	28,150,026	14.67932%
41400	7,186,143	3.74734%
41700	3,510	0.00183%
42000	60,712	0.03166%
42200	415,179	0.21650%
50100	340,875	0.17776%
50200	617,441	0.32198%
51200	1,689	0.00088%
51300	748,443	0.39029%
51400	414,288	0.21604%
51500	4,157	0.00217%
51600	6,467	0.00337%
51700	41,097	0.02143%
51800	1,806,994	0.94229%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
52200	5,628	0.00293%
54200	7,334,722	3.82482%
54300	35,631	0.01858%
60400	4,627	0.00241%
60601	18,460	0.00963%
60700	117,267	0.06115%
61000	35,170	0.01834%
63500	7,901	0.00412%
63700	10,670	0.00556%
64100	30,638	0.01598%
67100	7,687	0.00401%
67300	32,936	0.01718%
67500	498,558	0.25998%
68200	25,793	0.01345%
70101	294,554	0.15360%
70102	137,302	0.07160%
70104	28,292	0.01475%
70108	15,156	0.00790%
70202	538,764	0.28095%
70203	1,676,542	0.87426%
70209	27,158	0.01416%
70212	19,164	0.00999%
70215	27,860	0.01453%
70220	3,404	0.00178%
70222	5,574	0.00291%
70224	3,109	0.00162%
70301	206,006	0.10743%
70303	52,491	0.02737%
70305	33,301	0.01737%
70401	64,748	0.03376%
70402	2,071,583	1.08026%
70404	92,093	0.04802%
70406	35,632	0.01858%
70407	18,961	0.00989%
70413	14,507	0.00756%
70420	107,680	0.05615%
70501	143,872	0.07502%
70502	76,607	0.03995%
70503	1,854	0.00097%
70504	40,416	0.02108%
70505	4,976	0.00259%
70507	6,853	0.00357%
70601	45,919	0.02395%
70602	186,326	0.09716%
70603	85,475	0.04457%
70701	2,873,933	1.49866%
70702	766,808	0.39987%
70705	17,211	0.00897%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
70712	1,068,200	0.55703%
70714	182,454	0.09514%
70715	2,556	0.00133%
70801	1,922,492	1.00252%
70802	357,746	0.18655%
70804	32,721	0.01706%
70806	255,545	0.13326%
70807	11,408	0.00595%
70901	210,815	0.10993%
70902	66,200	0.03452%
70903	5,727	0.00299%
71001	5,422,504	2.82766%
71006	6,421,549	3.34863%
71008	2,022,414	1.05462%
71012	172,291	0.08984%
71016	1,231	0.00064%
71018	4,179,068	2.17925%
71019	303,433	0.15823%
71025	433,945	0.22629%
71035	351,615	0.18336%
71038	10,157	0.00530%
71044	13,108	0.00684%
71047	730	0.00038%
71103	571,224	0.29787%
71105	425,694	0.22199%
71109	61,332	0.03198%
71112	557	0.00029%
71201	251,979	0.13140%
71202	548,001	0.28576%
71213	11,247	0.00587%
71301	184,332	0.09612%
71302	65,531	0.03417%
71303	445,888	0.23252%
71305	26,753	0.01395%
71307	2,285	0.00119%
71309	7,426	0.00387%
71312	513	0.00027%
71401	637,521	0.33245%
71402	144,019	0.07510%
71406	27,925	0.01456%
71407	30,112	0.01570%
71409	3,190	0.00166%
71501	1,284,900	0.67003%
71504	271,600	0.14163%
71506	88,269	0.04603%
71601	705,549	0.36792%
71605	303,167	0.15809%
71607	254,331	0.13263%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
71610	3,183	0.00166%
71701	403,570	0.21045%
71702	137,250	0.07157%
71705	42,997	0.02242%
71706	16,663	0.00869%
71802	60,051	0.03131%
71803	1,782,464	0.92950%
71809	1,286,547	0.67089%
71811	897	0.00047%
71812	6,311	0.00329%
71815	13,217	0.00689%
71901	424,166	0.22119%
71902	7,630	0.00398%
71904	45,750	0.02386%
71905	36,992	0.01929%
72001	108,296	0.05647%
72002	498,750	0.26008%
72009	570	0.00030%
72011	5,549	0.00289%
72101	1,186,103	0.61851%
72102	1,336,618	0.69700%
72108	14,373	0.00750%
72109	11,530	0.00601%
72110	2,978	0.00155%
72111	7,183	0.00375%
72113	7,114	0.00371%
72115	683	0.00036%
72117	22,789	0.01188%
72119	222,886	0.11623%
72120	14,483	0.00755%
72122	31,499	0.01643%
72123	30,134	0.01571%
72126	8,235	0.00429%
72201	405,041	0.21122%
72202	1,703,712	0.88843%
72302	1,589,460	0.82885%
72303	9,929	0.00518%
72304	2,092	0.00109%
72305	5,723,145	2.98443%
72307	427,813	0.22309%
72309	647,413	0.33760%
72314	226,461	0.11809%
72321	3,447	0.00180%
72323	632,899	0.33004%
72324	274,297	0.14304%
72328	58,958	0.03074%
72329	337,930	0.17622%
72332	255,236	0.13310%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72333	178,297	0.09298%
72338	296,308	0.15451%
72343	156,610	0.08167%
72346	316,627	0.16511%
72347	71,301	0.03718%
72349	5,824	0.00304%
72352	105,658	0.05510%
72353	21,080	0.01099%
72402	357,405	0.18637%
72403	781,079	0.40731%
72409	8,694	0.00453%
72412	41,682	0.02174%
72501	371,860	0.19391%
72502	32,065	0.01672%
72509	53,285	0.02779%
72510	38,790	0.02023%
72601	6,421,753	3.34873%
72602	537,596	0.28034%
72604	3,244,404	1.69185%
72605	209,186	0.10908%
72606	64,152	0.03345%
72613	19,560	0.01020%
72614	30,961	0.01615%
72616	1,098	0.00057%
72620	975	0.00051%
72701	826,135	0.43080%
72702	173,313	0.09038%
72705	345,401	0.18012%
72801	383,453	0.19996%
72802	693,113	0.36144%
72806	31,714	0.01654%
72807	8,134	0.00424%
72901	1,221,474	0.63696%
72902	358,001	0.18669%
72911	873	0.00046%
73001	214,552	0.11188%
73002	791,326	0.41265%
73101	205,999	0.10742%
73102	70,450	0.03674%
73201	4,517,264	2.35561%
73202	450,101	0.23471%
73203	364,808	0.19024%
73204	192,524	0.10039%
73205	457,063	0.23834%
73206	164,628	0.08585%
73207	3,690	0.00192%
73208	345	0.00018%
73209	58,108	0.03030%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
73212	15,361		0.00801%
73213	21,193		0.01105%
73215	15,219		0.00794%
73216	52,175		0.02721%
73217	183,600		0.09574%
73223	13,469		0.00702%
73224	2,017		0.00105%
73225	245,736		0.12814%
73226	19,561		0.01020%
73301	384,738		0.20063%
73302	151,391		0.07895%
73303	127,752		0.06662%
73311	10,378		0.00541%
73401	254,169		0.13254%
73402	265,534		0.13847%
73406	9,112		0.00475%
73407	17,143		0.00894%
73501	31,824		0.01660%
73502	166,175		0.08665%
73601	325,050		0.16950%
73602	527,833		0.27525%
73604	11,471		0.00598%
73607	10,046		0.00524%
73609	21,151		0.01103%
73613	3,781		0.00197%
73702	1,092,021		0.56945%
73703	398,484		0.20780%
73707	71,226		0.03714%
73708	110,140		0.05743%
73710	9,318		0.00486%
73801	505,466		0.26358%
73803	1,050,662		0.54789%
73805	12,205		0.00636%
73806	12,941		0.00675%
73807	14,568		0.00760%
73809	6,512		0.00340%
73810	11,803		0.00616%
73811	9,680		0.00505%
73812	34,219		0.01784%
73815	1,902		0.00099%
73819	10,810		0.00564%
73820	5,700		0.00297%
73901	430,418		0.22445%
73902	129,502		0.06753%
73903	1,101,887		0.57460%
73906	92,256		0.04811%
73907	43,870		0.02288%
73911	247,723		0.12918%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation
		Percentage
74002	8,257	0.00431%
74003	6,029,851	3.14437%
74005	5,794,649	3.02172%
74009	672	0.00035%
74010	154,682	0.08066%
74013	198,897	0.10372%
74018	1,698	0.00089%
74101	56,425	0.02942%
74102	257,640	0.13435%
74106	5,778	0.00301%
74203	3,573,077	1.86324%
74204	118,609	0.06185%
74208	13,055	0.00681%
74213	62,948	0.03283%
74216	45,780	0.02387%
74217	35,863	0.01870%
74218	29,603	0.01544%
74219	854	0.00045%
74221	26,934	0.01405%
74222	53,912	0.02811%
74223	26,803	0.01398%
74224	27,264	0.01422%
74226	42,284	0.02205%
74229	148,171	0.07727%
74230	1,323,613	0.69022%
74234	23,823	0.01242%
74239	5,182	0.00270%
74242	5,010	0.00261%
74301	1,305,202	0.68062%
74302	1,194,367	0.62282%
74311	4,117	0.00215%
74401	394,221	0.20557%
74402	260,154	0.13566%
74406	12,504	0.00652%
74408	11,717	0.00611%
74413	2,907	0.00152%
74501	481,299	0.25098%
74504	134,468	0.07012%
74509	16,341	0.00852%
74510	4,514	0.00235%
74601	1,967,868	1.02618%
74602	2,611,033	1.36157%
74604	523,168	0.27281%
74607	120,256	0.06271%
74609	319,501	0.16661%
74611	3,642	0.00190%
74613	256,045	0.13352%
74620	1,309	0.00068%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
80101	3,050		0.00159%
80201	17,425		0.00909%
80401	5,716		0.00298%
80402	1,990		0.00104%
80405	8,139		0.00424%
80503	209		0.00011%
80601	6,156		0.00321%
80701	12,182		0.00635%
80801	15,059		0.00785%
81001	17,371		0.00906%
81102	11,112		0.00579%
81301	8,561		0.00446%
81403	212		0.00011%
81501	6,997		0.00365%
81601	1,750		0.00091%
81802	65,519		0.03417%
82001	221		0.00012%
82101	10,272		0.00536%
82201	15,734		0.00820%
82301	49,948		0.02605%
82401	1,910		0.00100%
82402	13,489		0.00703%
82501	2,946		0.00154%
82601	34,393		0.01793%
82701	1,497		0.00078%
82801	3,066		0.00160%
82901	8,829		0.00460%
83001	367		0.00019%
83202	3,151		0.00164%
83205	17,258		0.00900%
83206	39,199		0.02044%
83501	8,348		0.00435%
83601	9,380		0.00489%
83701	4,770		0.00249%
83802	2,493		0.00130%
83805	11,252		0.00587%
83806	1,841		0.00096%
83901	2,859		0.00149%
84002	52,328		0.02729%
84003	78,977		0.04118%
84203	16,632		0.00867%
84207	10,606		0.00553%
84208	2,514		0.00131%
84209	25,205		0.01314%
84210	6,477		0.00338%
84211	2,298		0.00120%
84212	1,595		0.00083%
84213	8,584		0.00448%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
84301	18,377		0.00958%
84401	10,874		0.00567%
84506	204		0.00011%
84603	9,735		0.00508%
84604	4,841		0.00252%
90203	684,623		0.35701%
90208	11,602		0.00605%
90403	999,185		0.52104%
90407	43,693		0.02278%
90704	416,353		0.21711%
90705	490,037		0.25554%
90707	101,113		0.05273%
90709	1,238,609		0.64589%
90710	88,606		0.04620%
90711	477,674		0.24909%
90803	462,305		0.24108%
90807	13,598		0.00709%
90809	6,557		0.00342%
90810	9,223		0.00481%
91007	927,508		0.48367%
91009	137,885		0.07190%
91203	28,405		0.01481%
91503	28,679		0.01496%
91604	15,352		0.00801%
91605	9,194		0.00479%
91803	186,953		0.09749%
91804	2,848		0.00149%
91807	54,590		0.02847%
92109	33,320		0.01738%
92114	76,859		0.04008%
92116	47,475		0.02476%
92117	81,298		0.04239%
92118	12,431		0.00648%
92202	39,228		0.02046%
92204	349,906		0.18246%
92302	591,620		0.30851%
92310	174,425		0.09096%
92313	92,487		0.04823%
92318	11,907		0.00621%
92319	269,599		0.14059%
92404	28,530		0.01488%
92502	80,787		0.04213%
92606	1,097,968		0.57255%
92609	7,481		0.00390%
92805	95,774		0.04994%
93005	236,883		0.12353%
93706	54,566		0.02845%
93808	27,588		0.01439%

Police Officers Retirement System (PORS)
 Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
94215	81,025		0.04225%
94216	266,188		0.13881%
94218	87,235		0.04549%
94219	57,629		0.03005%
94220	75,170		0.03920%
94221	62,740		0.03272%
94224	10,286		0.00536%
94225	84,588		0.04411%
94226	78,353		0.04086%
94227	64,051		0.03340%
94228	16,584		0.00865%
94229	39,230		0.02046%
94231	32,627		0.01701%
94232	6,218		0.00324%
94504	8,770		0.00457%
94607	67,550		0.03523%
Totals¹	\$ 191,766,547		100.00000%

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual		Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
		Experience	Assumption changes				Experience	Assumption changes						
10100	1,241,350	11,069	117,816	44,234	-	173,119	-	-	23,013	23,013	153,282	(7,149)	146,133	
10200	1,819,918	16,228	172,727	64,851	115,847	369,653	-	-	-	-	224,724	42,816	267,540	
20102	50,922,792	454,086	4,833,042	1,814,589	1,561,295	8,663,012	-	-	207,450	207,450	6,287,962	636,103	6,924,065	
20400	2,225,647	19,846	211,234	79,309	192,865	503,254	-	-	-	-	274,824	72,287	347,111	
20600	5,723,929	51,041	543,254	203,967	193,653	991,915	-	-	86,206	86,206	706,792	42,331	749,123	
21400	-	-	-	-	29,239	29,239	-	-	92,852	92,852	-	(11,845)	(11,845)	
30100	14,862,802	132,534	1,410,617	529,623	443,164	2,515,938	-	-	110,195	110,195	1,835,263	77,056	1,912,319	
30200	1,438,160	12,824	136,495	51,247	-	200,566	-	-	164,026	164,026	177,584	(51,210)	126,374	
30300	8,063,788	71,906	765,328	287,346	389,845	1,514,425	-	-	13,356	13,356	995,719	124,704	1,120,423	
30400	1,526,045	13,608	144,836	54,379	16,284	229,107	-	-	9,986	9,986	188,436	1,695	190,131	
30500	6,833,287	60,933	648,542	243,498	49,996	1,002,969	-	-	220,872	220,872	843,776	(38,841)	804,935	
30600	1,152,561	10,278	109,389	41,070	80,936	241,673	-	-	118,031	118,031	142,319	(35,220)	107,099	
30700	185,934	1,658	17,647	6,625	8,107	34,037	-	-	33,890	33,890	22,959	(10,555)	12,404	
30800	97,693	871	9,272	3,481	1,213	14,837	-	-	2,489	2,489	12,063	(131)	11,932	
31100	-	-	-	-	-	-	-	-	11,825	11,825	-	(5,149)	(5,149)	
31102	5,370	48	510	191	2,016	2,765	-	-	2,367	2,367	663	(153)	510	
31104	632,291	5,638	60,010	22,531	135,325	223,504	-	-	-	-	78,075	49,840	127,915	
31105	213,932	1,908	20,304	7,623	-	29,835	-	-	72,156	72,156	26,416	(31,446)	(5,030)	
31108	2,609,925	23,273	247,706	93,003	-	363,982	-	-	244,612	244,612	322,274	(103,327)	218,947	
31113	6,904	62	655	246	-	963	-	-	7,741	7,741	852	(3,175)	(2,323)	
31121	4,356	39	413	155	2,743	3,350	-	-	70	70	538	733	1,271	
31123	635,469	5,667	60,312	22,644	123,263	211,886	-	-	-	-	78,468	59,245	137,713	
31124	519,777	4,635	49,332	18,521	27,551	100,039	-	-	-	-	64,182	9,612	73,794	
31126	-	-	-	-	-	-	-	-	131,062	131,062	-	(37,932)	(37,932)	
31138	605,087	5,396	57,428	21,561	66,923	151,308	-	-	-	-	74,716	26,050	100,766	
31140	865,564	7,718	82,150	30,843	58,907	179,618	-	-	-	-	106,880	22,852	129,732	
31142	58,764	524	5,577	2,094	-	8,195	-	-	19,574	19,574	7,256	(6,420)	836	
31143	229,767	2,049	21,807	8,188	41,148	73,192	-	-	61,092	61,092	28,372	(1,785)	26,587	
31146	347,048	3,095	32,938	12,367	23,022	71,422	-	-	9,118	9,118	42,854	9,613	52,467	
31200	12,355	110	1,173	440	4,899	6,622	-	-	46,630	46,630	1,526	(15,002)	(13,476)	
31300	1,045,800	9,326	99,256	37,266	-	145,848	-	-	118,697	118,697	129,136	(42,877)	86,259	
31400	3,771,471	33,631	357,947	134,393	90,463	616,434	-	-	565,240	565,240	465,702	(131,897)	333,805	
31600	1,135,795	10,128	107,797	40,474	-	158,399	-	-	27,615	27,615	140,248	(11,696)	128,552	
31700	5,099,610	45,474	484,000	181,720	435,285	1,146,479	-	-	70,350	70,350	629,701	140,969	770,670	
40100	1,508,375	13,450	143,159	53,749	42,375	252,733	-	-	215,271	215,271	186,255	(37,963)	148,292	
40200	14,304,946	127,559	1,357,671	509,744	286,928	2,281,902	-	-	1,441,922	1,441,922	1,766,379	(289,639)	1,476,740	
40700	38,330,127	341,796	3,637,882	1,365,861	247,440	5,592,979	-	-	1,451,198	1,451,198	4,733,016	(336,198)	4,396,818	
40900	402,148,927	3,586,024	38,167,640	14,330,227	-	56,083,891	-	-	19,172,067	19,172,067	49,657,477	(7,408,895)	42,248,577	
41400	102,660,631	915,441	9,743,440	3,658,222	3,755,298	18,072,401	-	-	957,715	957,715	12,676,566	616,609	13,293,175	
41700	50,134	447	4,758	1,786	58,523	65,514	-	-	127,505	127,505	6,191	(3,432)	2,759	
42000	867,318	7,734	82,316	30,906	546,237	667,193	-	-	-	-	107,097	153,740	260,837	
42200	5,931,204	52,889	562,926	211,353	23,288	850,456	-	-	52,625	52,625	732,387	(13,889)	718,498	
50100	4,869,706	43,424	462,180	173,527	288,905	968,036	-	-	50,024	50,024	601,313	61,587	662,900	
50200	8,820,701	78,656	837,166	314,318	456,224	1,686,364	-	-	297,385	297,385	1,089,183	(34,289)	1,054,894	
50515	-	-	-	-	-	-	-	-	121,022	121,022	-	(45,553)	(45,553)	
51200	24,136	215	2,291	860	7,254	10,620	-	-	571	571	2,980	3,817	6,797	
51300	10,692,205	95,344	1,014,789	381,008	105,482	1,596,623	-	-	141,476	141,476	1,320,277	9,374	1,329,651	
51400	5,918,492	52,776	561,719	210,901	9,277	834,673	-	-	322,497	322,497	730,817	(118,683)	612,134	
51500	59,394	530	5,637	2,116	-	8,283	-	-	126,813	126,813	7,334	(69,618)	(62,284)	
51600	92,378	824	8,768	3,291	58,180	71,063	-	-	-	-	11,407	16,375	27,782	
51700	587,115	5,235	55,723	20,921	64,701	146,580	-	-	147,835	147,835	72,497	(7,777)	64,720	
51800	25,814,553	230,192	2,450,039	919,879	531,887	4,131,997	-	-	334,947	334,947	3,187,589	180,090	3,367,679	
52200	80,406	717	7,631	2,866	39,924	51,138	-	-	1,093	1,093	9,929	11,991	21,920	
54100	-	-	-	-	3,269	3,269	-	-	34,221	34,221	-	(8,210)	(8,210)	
54200	104,783,215	934,368	9,944,893	3,733,858	2,238,848	16,851,967	-	-	1,068,379	1,068,379	12,938,663	137,460	13,076,123	
54300	509,010	4,539	48,310	18,138	4,511	75,498	-	-	29,812	29,812	62,853	(8,589)	54,264	
60400	66,106	589	6,274	2,356	41,633	50,852	-	-	-	-	8,163	11,718	19,881	
60601	263,710	2,352	25,029	9,397	32,174	68,952	-	-	6,372	6,372	32,563	7,967	40,530	
60700	1,675,269	14,939	158,998	59,697	63,710	297,344	-	-	-	-	206,863	24,437	231,300	
61000	502,435	4,480	47,686	17,904	30,102	100,172	-	-	54,148	54,148	62,041	(544)	61,497	
61200	-	-	-	-	-	-	-	-	2,108	2,108	-	(1,174)	(1,174)	
63500	112,870	1,006	10,712	4,022	1,199	16,939	-	-	767	767	13,937	246	14,183	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
63700	152,429	1,359	14,467	5,431	19,264	40,521	-	-	-	-	18,822	6,091	24,913	
64100	437,672	3,903	41,539	15,596	46,601	107,639	-	-	2,974	2,974	54,044	15,011	69,055	
67100	109,802	979	10,421	3,913	7,907	23,220	-	-	-	-	13,558	3,343	16,901	
67300	470,520	4,196	44,657	16,767	-	65,620	-	-	11,844	11,844	58,100	(4,293)	53,807	
67500	7,122,365	63,511	675,978	253,799	502,032	1,495,320	-	-	154,562	154,562	879,472	81,006	960,478	
67900	-	-	-	-	10,597	10,597	-	-	57,673	57,673	-	(14,796)	(14,796)	
68200	368,471	3,286	34,971	13,131	186,902	238,290	-	-	35,192	35,192	45,499	60,227	105,726	
70101	4,207,965	37,523	399,375	149,948	-	586,846	-	-	100,379	100,379	519,601	(36,339)	483,262	
70102	1,961,471	17,491	186,162	69,896	38,476	312,025	-	-	14,089	14,089	242,203	3,574	245,777	
70104	404,167	3,604	38,359	14,402	1,201	57,566	-	-	18,724	18,724	49,907	(6,024)	43,883	
70108	216,535	1,931	20,551	7,716	-	30,198	-	-	66,924	66,924	26,738	(27,261)	(523)	
70202	7,696,741	68,633	730,492	274,267	144,888	1,218,280	-	-	-	-	950,396	55,286	1,005,682	
70203	23,950,939	213,574	2,273,165	853,471	450,210	3,790,420	-	-	433,563	433,563	2,957,469	119,621	3,077,090	
70209	387,977	3,460	36,823	13,825	32,293	86,401	-	-	32,515	32,515	47,907	(5,658)	42,249	
70212	273,764	2,441	25,983	9,755	147,669	185,848	-	-	207,942	207,942	33,805	(11,613)	22,192	
70215	398,003	3,549	37,774	14,182	3,012	58,517	-	-	15,028	15,028	49,146	(3,386)	45,760	
70220	48,627	434	4,615	1,733	-	6,782	-	-	16,736	16,736	6,005	(6,930)	(925)	
70222	79,612	710	7,556	2,836	4,330	15,432	-	-	12,861	12,861	9,830	(1,984)	7,846	
70224	44,408	396	4,215	1,583	7,116	13,310	-	-	6,324	6,324	5,484	1,044	6,528	
70301	2,942,973	26,243	279,315	104,871	650,302	1,060,731	-	-	353,389	353,389	363,399	44,892	408,291	
70303	749,900	6,687	71,172	26,722	117,321	221,902	-	-	69,790	69,790	92,598	6,060	98,658	
70305	475,752	4,242	45,153	16,953	45,793	112,141	-	-	34,435	34,435	58,746	4,865	63,611	
70401	924,985	8,248	87,790	32,961	13,969	142,968	-	-	55,470	55,470	114,217	(10,131)	104,086	
70402	29,594,462	263,898	2,808,787	1,054,573	627,358	4,754,616	-	-	574,267	574,267	3,654,333	19,761	3,674,094	
70404	1,315,647	11,732	124,867	46,882	71,418	254,899	-	-	832	832	162,456	28,147	190,603	
70406	509,038	4,539	48,312	18,139	140,595	211,585	-	-	145,086	145,086	62,856	17,130	79,986	
70407	270,888	2,416	25,710	9,653	151,351	189,130	-	-	-	-	33,449	46,798	80,247	
70413	207,248	1,848	19,670	7,385	37,951	66,854	-	-	73,976	73,976	25,591	(5,751)	19,840	
70420	1,538,318	13,717	146,001	54,816	40,100	254,634	-	-	28,490	28,490	189,952	(2,188)	187,764	
70501	2,055,328	18,328	195,070	73,240	47,005	333,643	-	-	140,203	140,203	253,793	(18,409)	235,384	
70502	1,094,400	9,759	103,869	38,998	-	152,626	-	-	46,369	46,369	135,137	(14,497)	120,640	
70503	26,492	236	2,514	944	16,685	20,379	-	-	-	-	3,271	4,696	7,967	
70504	577,390	5,149	54,800	20,575	9,864	90,388	-	-	19,574	19,574	71,296	(6,081)	65,215	
70505	71,092	634	6,747	2,533	5,956	15,870	-	-	1,609	1,609	8,778	2,180	10,958	
70507	97,912	873	9,293	3,489	26,620	40,275	-	-	59,080	59,080	12,090	(12,737)	(647)	
70601	655,988	5,850	62,259	23,375	44,390	135,874	-	-	11,981	11,981	81,002	13,224	94,226	
70602	2,661,839	23,736	252,633	94,853	250,458	621,680	-	-	552,727	552,727	328,685	(25,611)	303,074	
70603	1,221,077	10,889	115,891	43,512	10,974	181,266	-	-	55,664	55,664	150,779	(11,526)	139,253	
70701	41,056,757	366,109	3,896,665	1,463,022	446,361	6,172,157	-	-	215,060	215,060	5,069,701	44,319	5,114,020	
70702	10,954,572	97,684	1,039,690	390,357	308,195	1,835,926	-	-	-	-	1,352,674	109,150	1,461,824	
70705	245,876	2,193	23,336	8,762	99,633	133,924	-	-	-	-	30,361	35,029	65,390	
70712	15,260,230	136,078	1,448,337	543,785	479,926	2,608,126	-	-	133,953	133,953	1,884,338	75,006	1,959,344	
70714	2,606,528	23,243	247,384	92,881	37,818	401,326	-	-	29,295	29,295	321,855	1,561	323,416	
70715	36,518	326	3,466	1,301	763	5,856	-	-	10,873	10,873	4,509	(2,896)	1,613	
70801	27,464,563	244,906	2,606,640	978,676	2,844,357	6,674,579	-	-	-	-	3,391,333	960,292	4,351,625	
70802	5,110,733	45,573	485,056	182,116	121,176	833,921	-	-	124,986	124,986	631,075	21,436	652,511	
70804	467,451	4,168	44,365	16,657	54,281	119,471	-	-	66,767	66,767	57,721	8,473	66,194	
70806	3,650,684	32,554	346,484	130,089	216,692	725,819	-	-	3,679	3,679	450,788	65,541	516,329	
70807	162,976	1,453	15,468	5,808	759	23,488	-	-	8,880	8,880	20,124	(2,328)	17,796	
70901	3,011,681	26,856	285,836	107,318	172,107	592,117	-	-	40,725	40,725	371,883	37,956	409,839	
70902	945,724	8,433	89,758	33,700	198,515	330,406	-	-	175,188	175,188	116,778	13,510	130,288	
70903	81,803	729	7,764	2,915	-	11,408	-	-	5,012	5,012	10,101	(1,658)	8,443	
71001	77,465,438	690,771	7,352,184	2,760,414	1,527,138	12,330,507	-	-	627,825	627,825	9,565,456	269,018	9,834,474	
71006	91,737,728	818,039	8,706,756	3,268,994	2,519,555	15,313,344	-	-	-	-	11,327,803	866,798	12,194,601	
71008	28,892,039	257,635	2,742,121	1,029,543	1,269,797	5,299,096	-	-	-	-	3,567,598	432,162	3,999,760	
71012	2,461,331	21,948	233,603	87,707	34,746	378,004	-	-	1,211	1,211	303,926	10,229	314,155	
71016	17,588	157	1,669	627	93	2,546	-	-	770	770	2,172	(208)	1,964	
71018	59,701,824	532,370	5,666,253	2,127,423	844,760	9,170,806	-	-	850,906	850,906	7,371,999	148,831	7,520,830	
71019	4,334,807	38,654	411,413	154,467	176,545	781,079	-	-	158,606	158,606	535,263	(22,293)	512,970	
71020	-	-	-	-	-	-	-	-	43,571	43,571	-	(13,585)	(13,585)	
71025	6,199,297	55,280	588,370	220,906	172,849	1,037,405	-	-	69,290	69,290	765,491	67,914	833,405	
71035	5,023,149	44,792	476,743	178,996	83,205	783,736	-	-	584,463	584,463	620,260	(127,612)	492,648	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense					
		Difference between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources		Difference between Expected and Actual Experience		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
		Actual Experience	Assumption changes	Investment Earnings	Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Actual Experience	Assumption changes	Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Share of Total Plan Employer Contributions	Total Employer Pension Expense				
71038	145,115	1,294	13,773	5,171	2,556	22,794	-	-	24,644	24,644	17,919	(6,630)	11,289				
71044	187,249	1,670	17,772	6,673	3,631	29,746	-	-	7,449	7,449	23,122	(694)	22,428				
71047	10,438	93	991	372	6,573	8,029	-	-	-	-	1,289	1,850	3,139				
71103	8,160,467	72,768	774,504	290,791	101,951	1,240,014	-	-	110,141	110,141	1,007,657	23,634	1,031,291				
71105	6,081,441	54,229	577,185	216,707	36,864	884,985	-	-	272,225	272,225	750,938	(73,628)	677,310				
71109	876,194	7,813	83,159	31,223	5,207	127,402	-	-	20,290	20,290	108,193	(3,566)	104,627				
71112	7,945	71	754	283	14,590	15,698	-	-	15,858	15,858	981	1,011	1,992				
71201	3,599,756	32,100	341,650	128,274	-	502,024	-	-	212,127	212,127	444,499	(73,003)	371,496				
71202	7,828,706	69,810	743,016	278,969	676,283	1,768,078	-	-	135,916	135,916	966,691	152,274	1,118,965				
71213	160,675	1,433	15,250	5,726	-	22,409	-	-	30,474	30,474	19,840	(12,266)	7,574				
71301	2,633,348	23,482	249,929	93,837	-	367,248	-	-	132,174	132,174	325,167	(53,184)	271,983				
71302	936,163	8,348	88,850	33,359	-	130,557	-	-	60,655	60,655	115,598	(21,871)	93,727				
71303	6,369,917	56,802	604,564	226,987	203,970	1,092,323	-	-	151,938	151,938	786,559	57,220	843,779				
71305	382,196	3,408	36,274	13,619	24,528	77,829	-	-	16,337	16,337	47,194	321	47,515				
71307	32,656	291	3,099	1,164	9,660	14,214	-	-	14,848	14,848	4,032	(4,032)	(0)				
71309	106,076	946	10,068	3,780	14,966	29,760	-	-	7,944	7,944	13,098	3,714	16,812				
71312	7,315	65	694	261	257	1,277	-	-	367	367	903	30	933				
71401	9,107,560	81,214	864,391	324,540	61,650	1,331,795	-	-	280,489	280,489	1,124,604	(54,609)	1,069,995				
71402	2,057,438	18,346	195,270	73,315	-	286,931	-	-	52,931	52,931	254,053	(22,121)	231,932				
71406	398,935	3,557	37,863	14,216	13,644	69,280	-	-	18,928	18,928	49,261	(2,523)	46,738				
71407	430,193	3,836	40,829	15,330	17,743	77,738	-	-	9,956	9,956	53,120	774	53,894				
71409	45,586	406	4,327	1,624	186	6,543	-	-	536	536	5,629	(156)	5,473				
71501	18,355,962	163,683	1,742,150	654,099	721,545	3,281,477	-	-	478,611	478,611	2,266,600	37,347	2,303,947				
71504	3,880,067	34,599	368,254	138,263	330,372	871,488	-	-	120,623	120,623	479,112	100,833	579,945				
71505	-	-	-	-	-	-	-	-	8,112	8,112	-	(4,517)	(4,517)				
71506	1,260,992	11,244	119,680	44,934	55,589	231,447	-	-	34,516	34,516	155,708	3,713	159,421				
71601	10,079,420	89,880	956,630	359,171	184,316	1,589,997	-	-	1,084,173	1,084,173	1,244,610	(347,408)	897,202				
71605	4,331,026	38,620	411,054	154,332	82,117	686,123	-	-	72,763	72,763	534,796	(6,688)	528,108				
71607	3,633,343	32,399	344,838	129,471	207,201	713,909	-	-	-	-	448,646	81,115	529,761				
71610	45,477	406	4,316	1,621	8,459	14,802	-	-	6,726	6,726	5,615	38	5,653				
71701	5,765,378	51,411	547,188	205,445	146,049	950,093	-	-	497,838	497,838	711,911	(75,401)	636,510				
71702	1,960,731	17,484	186,091	69,869	5,311	278,755	-	-	110,656	110,656	242,112	(28,204)	213,908				
71705	614,237	5,477	58,297	21,888	134,604	220,266	-	-	104,591	104,591	75,846	(8,972)	66,874				
71706	238,040	2,123	22,592	8,482	1,278	34,475	-	-	20,099	20,099	29,393	(7,858)	21,535				
71802	857,893	7,650	81,422	30,570	261,709	381,351	-	-	65,749	65,749	105,933	39,138	145,071				
71803	25,464,136	227,068	2,416,781	907,392	1,602,087	5,153,328	-	-	123,740	123,740	3,144,319	451,798	3,596,117				
71809	18,379,494	163,893	1,744,383	654,937	719,158	3,282,371	-	-	-	-	2,269,506	253,004	2,522,510				
71811	12,821	114	1,217	457	8,075	9,863	-	-	-	-	1,583	2,273	3,856				
71812	90,159	804	8,557	3,213	14,949	27,523	-	-	822	822	11,133	6,933	18,066				
71815	188,811	1,684	17,920	6,728	21,673	48,005	-	-	1,607	1,607	23,314	7,771	31,085				
71901	6,059,607	54,034	575,113	215,929	24,287	869,363	-	-	240,146	240,146	748,242	(58,667)	689,575				
71902	109,007	972	10,346	3,884	1,781	16,983	-	-	3,649	3,649	13,460	(248)	13,212				
71904	653,577	5,828	62,030	23,290	11,420	102,568	-	-	35,457	35,457	80,704	(7,734)	72,970				
71905	528,461	4,712	50,156	18,831	18,891	92,590	-	-	4,355	4,355	65,255	3,949	69,204				
72001	1,547,112	13,796	146,835	55,130	27,700	243,461	-	-	162,637	162,637	191,038	(39,168)	151,870				
72002	7,125,105	63,536	676,238	253,897	186,214	1,179,885	-	-	-	-	879,810	57,725	937,535				
72009	8,136	73	772	290	5,124	6,259	-	-	-	-	1,005	1,442	2,447				
72011	79,255	707	7,522	2,824	27,142	38,195	-	-	1,437	1,437	9,786	11,510	21,296				
72101	16,944,567	151,097	1,608,196	603,805	-	2,363,098	-	-	669,073	669,073	2,092,320	(278,055)	1,814,265				
72102	19,094,821	170,271	1,812,275	680,428	322,791	2,985,765	-	-	788,801	788,801	2,357,834	(59,186)	2,298,648				
72108	205,330	1,831	19,488	7,316	19,907	48,542	-	-	40,254	40,254	25,354	(2,688)	22,666				
72109	164,730	1,469	15,634	5,870	38,919	61,892	-	-	13,578	13,578	20,341	6,672	27,013				
72110	42,545	379	4,038	1,516	24,896	30,829	-	-	-	-	5,254	7,421	12,675				
72111	102,624	915	9,740	3,656	4,271	18,582	-	-	10,780	10,780	12,672	(1,998)	10,674				
72113	101,638	906	9,646	3,622	21,769	35,943	-	-	-	-	12,550	6,621	19,171				
72115	9,753	87	926	347	6,143	7,503	-	-	-	-	1,204	1,729	2,933				
72117	325,569	2,903	30,900	11,602	68,241	113,646	-	-	52,851	52,851	40,201	(7,411)	32,790				
72119	3,184,137	28,393	302,204	113,464	899,594	1,343,655	-	-	328,908	328,908	393,178	149,065	542,243				
72120	206,919	1,845	19,639	7,374	47,932	76,790	-	-	50,070	50,070	25,550	11,363	36,913				
72122	450,000	4,013	42,709	16,036	5,468	68,226	-	-	12,325	12,325	55,566	(522)	55,044				
72123	430,495	3,839	40,858	15,340	12,035	72,072	-	-	109,412	109,412	53,158	(26,444)	26,714				
72126	117,637	1,049	11,165	4,192	4,418	20,824	-	-	424	424	14,526	1,728	16,254				

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Difference between Expected and Actual Experience		Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
		Actual Experience	Assumption changes	Investment Earnings	Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Actual Experience	Assumption changes	Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Expense	Share of Total Plan Employer Contributions	Total Employer Pension Expense	
72201	5,786,391	51,598	549,182	206,193	96,961	903,934	-	-	13,256	13,256	714,505	20,920	735,425	
72202	24,339,080	217,035	2,310,003	867,302	555,860	3,950,200	-	-	-	-	3,005,397	192,426	3,197,823	
72302	22,706,905	202,481	2,155,095	809,141	497,484	3,664,201	-	-	288,650	288,650	2,803,855	3,439	2,807,294	
72303	141,854	1,265	13,463	5,055	51,957	71,740	-	-	-	-	17,516	21,627	39,143	
72304	29,889	267	2,837	1,065	184	4,353	-	-	22,070	22,070	3,691	(6,520)	(2,829)	
72305	81,760,385	729,070	7,759,814	2,913,461	375,470	11,777,815	-	-	1,100,733	1,100,733	10,095,797	(109,023)	9,986,774	
72307	6,111,686	54,499	580,055	217,784	3,849,138	4,701,476	-	-	-	-	754,673	1,083,349	1,838,022	
72309	9,248,894	82,474	877,805	329,576	486,999	1,776,854	-	-	282,139	282,139	1,142,056	112,504	1,254,560	
72314	3,235,202	28,849	307,051	115,284	58,410	509,594	-	-	8,520	8,520	399,484	16,213	415,697	
72321	49,257	439	4,675	1,756	4,829	11,699	-	-	8,442	8,442	6,082	(518)	5,564	
72323	9,041,537	80,625	858,125	322,188	128,943	1,389,881	-	-	379,686	379,686	1,116,452	(47,154)	1,069,298	
72324	3,918,586	34,943	371,910	139,635	84,853	631,341	-	-	224,435	224,435	483,868	(28,339)	455,529	
72328	842,278	7,511	79,940	30,014	-	117,465	-	-	19,666	19,666	104,005	(7,844)	96,161	
72329	4,827,654	43,049	458,189	172,029	46,036	719,303	-	-	155,700	155,700	596,120	(23,314)	572,806	
72332	3,646,273	32,514	346,065	129,932	30,288	538,799	-	-	38,834	38,834	450,243	(11,506)	438,737	
72333	2,547,134	22,713	241,747	90,765	84,780	440,005	-	-	201,434	201,434	314,521	(30,505)	284,016	
72338	4,233,032	37,747	401,754	150,841	145,205	735,547	-	-	174,991	174,991	522,696	25,036	547,732	
72343	2,237,317	19,951	212,342	79,725	30,563	342,581	-	-	21,235	21,235	276,265	(1,385)	274,880	
72346	4,523,289	40,335	429,302	161,183	118,317	749,137	-	-	31,212	31,212	558,537	53,021	611,558	
72347	1,018,596	9,083	96,674	36,297	301,497	443,551	-	-	24,078	24,078	125,777	160,900	286,677	
72349	83,200	742	7,896	2,965	23,943	35,546	-	-	-	-	10,274	12,402	22,676	
72352	1,509,416	13,460	143,257	53,787	462,788	673,292	-	-	134,385	134,385	186,383	80,661	267,044	
72353	301,133	2,685	28,580	10,730	2,361	44,356	-	-	9,278	9,278	37,184	(2,554)	34,630	
72402	5,105,856	45,530	484,593	181,942	97,035	809,100	-	-	131,802	131,802	630,473	10,023	640,496	
72403	11,158,423	99,501	1,059,037	397,620	48,482	1,604,640	-	-	535,390	535,390	1,377,845	(147,280)	1,230,565	
72409	124,212	1,108	11,789	4,426	15,869	33,192	-	-	198	198	15,338	7,040	22,378	
72412	595,471	5,310	56,516	21,219	30,663	113,708	-	-	4,233	4,233	73,529	11,954	85,483	
72501	5,312,365	47,371	504,192	189,301	220,392	961,256	-	-	53,113	53,113	655,972	80,188	736,160	
72502	458,082	4,085	43,476	16,323	-	63,884	-	-	40,808	40,808	56,564	(14,804)	41,760	
72509	761,214	6,788	72,246	27,125	91,135	197,294	-	-	37,996	37,996	93,995	30,772	124,767	
72510	554,131	4,941	52,592	19,746	267,731	345,010	-	-	138,044	138,044	68,424	43,893	112,317	
72601	91,740,632	818,065	8,707,032	3,269,098	1,792,834	14,587,029	-	-	2,448,837	2,448,837	11,328,161	(5,225)	11,322,936	
72602	7,680,057	68,484	728,908	273,672	153,545	1,224,609	-	-	204,606	204,606	948,336	22,835	971,171	
72604	46,349,287	413,304	4,398,975	1,651,617	2,126,362	8,590,258	-	-	-	-	5,723,224	735,428	6,458,652	
72605	2,988,423	26,648	283,629	106,489	56,052	472,818	-	-	97,114	97,114	369,011	2,292	371,303	
72606	916,465	8,172	86,981	32,657	118,249	246,059	-	-	79,679	79,679	113,165	26,545	139,710	
72613	279,435	2,492	26,521	9,957	120,963	159,933	-	-	-	-	34,505	46,344	80,849	
72614	442,302	3,944	41,979	15,761	17,874	79,558	-	-	3,276	3,276	54,616	7,292	61,908	
72616	15,670	140	1,487	558	9,870	12,055	-	-	3,365	3,365	1,935	904	2,839	
72620	13,917	124	1,321	495	8,766	10,706	-	-	-	-	1,718	2,467	4,185	
72622	-	-	-	-	5,579	5,579	-	-	32,980	32,980	-	(8,445)	(8,445)	
72701	11,802,083	105,241	1,120,126	420,557	221,515	1,867,439	-	-	23,785	23,785	1,457,325	59,789	1,517,114	
72702	2,475,933	22,078	234,989	88,227	32,742	378,036	-	-	144,305	144,305	305,729	(27,203)	278,526	
72705	4,934,360	44,000	468,316	175,831	623,274	1,311,421	-	-	-	-	609,296	202,517	811,813	
72801	5,477,971	48,848	519,910	195,203	190,197	954,158	-	-	653	653	676,422	59,772	736,194	
72802	9,901,759	88,296	939,768	352,840	357,829	1,738,733	-	-	-	-	1,222,672	142,062	1,364,734	
72806	453,069	4,040	43,000	16,145	3,162	66,347	-	-	20,897	20,897	55,945	(8,523)	47,422	
72807	116,212	1,036	11,030	4,141	44,011	60,218	-	-	-	-	14,350	16,708	31,058	
72808	-	-	-	-	13,137	13,137	-	-	23,070	23,070	-	(481)	(481)	
72901	17,449,879	155,603	1,656,154	621,811	504,803	2,938,371	-	-	-	-	2,154,716	195,615	2,350,331	
72902	5,114,377	45,606	485,401	182,247	-	713,254	-	-	427,113	427,113	631,525	(141,897)	489,628	
72911	12,465	111	1,183	444	7,322	9,060	-	-	-	-	2,176	3,715	3,715	
73001	3,065,075	27,332	290,904	109,221	88,926	516,383	-	-	153,945	153,945	378,476	(19,531)	358,945	
73002	11,304,798	100,807	1,072,930	402,837	21,070	1,597,644	-	-	475,485	475,485	1,395,920	(144,232)	1,251,688	
73101	2,942,891	26,242	279,307	104,867	14,863	425,279	-	-	50,549	50,549	363,389	(20,167)	343,222	
73102	1,006,460	8,975	95,522	35,865	58,662	199,024	-	-	-	-	124,278	18,504	142,782	
73201	64,533,259	575,453	6,124,801	2,299,587	462,853	9,462,694	-	-	352,607	352,607	7,968,586	38,767	8,007,353	
73202	6,430,105	57,338	610,276	229,131	145,390	1,042,135	-	-	30,117	30,117	793,991	28,265	822,256	
73203	5,211,604	46,473	494,629	185,711	55,448	782,261	-	-	173,017	173,017	643,530	(33,255)	610,275	
73204	2,750,382	24,526	261,037	98,007	37,887	421,457	-	-	5,623	5,623	339,618	18,429	358,047	
73205	6,529,579	58,225	619,717	232,676	51,922	962,540	-	-	-	-	806,274	21,333	827,607	
73206	2,351,858	20,972	223,213	83,806	2,952	330,943	-	-	37,432	37,432	290,408	(13,841)	276,567	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73207	52,709	470	5,003	1,878	5,984	13,335	-	-	24,574	24,574	6,509	(4,527)	1,982	
73208	4,931	44	468	175	3,105	3,792	-	-	4,641	4,641	609	(1,476)	(867)	
73209	830,114	7,402	78,786	29,581	202,542	318,311	-	-	81,096	81,096	102,503	25,157	127,660	
73212	219,439	1,957	20,827	7,819	29,789	60,392	-	-	20,600	20,600	27,096	8,127	35,223	
73213	302,776	2,700	28,736	10,790	1,587	43,813	-	-	7,380	7,380	37,387	(1,618)	35,769	
73215	217,412	1,939	20,634	7,748	226	30,547	-	-	27,639	27,639	26,846	(8,026)	18,820	
73216	745,380	6,647	70,743	26,561	155,162	259,113	-	-	48,592	48,592	92,040	47,568	139,608	
73217	2,622,910	23,389	248,938	93,465	46,202	411,994	-	-	144,436	144,436	323,878	(16,253)	307,625	
73223	192,427	1,716	18,263	6,857	41,600	68,436	-	-	16,679	16,679	23,761	6,080	29,841	
73224	28,820	257	2,735	1,027	18,151	22,170	-	-	33,263	33,263	3,559	(7,991)	(4,432)	
73225	3,510,583	31,304	333,187	125,096	83,758	573,345	-	-	154,453	154,453	433,488	(1,262)	432,226	
73226	279,463	2,492	26,524	9,958	13,000	51,974	-	-	160,307	160,307	34,508	(39,573)	(5,065)	
73301	5,496,326	49,012	521,652	195,857	-	766,521	-	-	120,641	120,641	678,688	(53,321)	625,367	
73302	2,162,746	19,286	205,265	77,067	20,098	321,716	-	-	172,078	172,078	267,057	(41,324)	225,733	
73303	1,825,041	16,274	173,213	65,034	27,322	281,843	-	-	187,107	187,107	225,357	(58,051)	167,306	
73311	148,265	1,322	14,072	5,283	6,888	27,565	-	-	89,646	89,646	18,308	(24,410)	(6,102)	
73401	3,631,041	32,379	344,619	129,389	-	506,387	-	-	160,862	160,862	448,362	(54,381)	393,981	
73402	3,793,388	33,826	360,027	135,174	-	529,027	-	-	121,974	121,974	468,409	(43,882)	424,527	
73406	130,184	1,161	12,356	4,639	77,788	95,944	-	-	270,846	270,846	16,075	(42,611)	(26,536)	
73407	244,889	2,184	23,242	8,726	132,914	167,066	-	-	35,914	35,914	30,239	22,063	52,302	
73501	454,630	4,054	43,149	16,201	6,595	69,999	-	-	55,542	55,542	56,138	(14,017)	42,121	
73502	2,373,966	21,169	225,311	84,595	23,203	354,278	-	-	69,566	69,566	293,138	(14,836)	278,302	
73601	4,643,638	41,408	440,724	165,472	53,608	701,212	-	-	83,875	83,875	573,398	(24,235)	549,163	
73602	7,540,586	67,241	715,671	268,703	185	1,051,800	-	-	21,918	21,918	931,114	(6,198)	924,916	
73604	163,881	1,461	15,554	5,840	6,331	29,186	-	-	529	529	20,236	3,203	23,439	
73607	143,526	1,280	13,622	5,115	21,053	41,070	-	-	81,664	81,664	17,723	(15,013)	2,710	
73609	302,146	2,694	28,676	10,767	28,690	70,827	-	-	-	-	37,309	11,472	48,781	
73613	54,024	482	5,127	1,925	18,280	25,814	-	-	280	280	6,671	8,679	15,350	
73702	15,600,511	139,112	1,480,632	555,911	832,519	3,008,174	-	-	6,733	6,733	1,926,356	264,829	2,191,185	
73703	5,692,725	50,763	540,292	202,855	57,225	851,135	-	-	149,788	149,788	702,939	(19,530)	683,409	
73707	1,017,528	9,073	96,573	36,259	-	141,905	-	-	53,106	53,106	125,645	(19,586)	106,059	
73708	1,573,439	14,031	149,334	56,068	1,384	220,817	-	-	100,389	100,389	194,289	(27,823)	166,466	
73710	133,115	1,187	12,634	4,744	11,728	30,293	-	-	6,995	6,995	4,075	20,512	25,587	
73801	7,221,044	64,391	685,344	257,315	30,019	1,037,069	-	-	43,203	43,203	891,657	(6,274)	885,383	
73802	-	-	-	-	-	-	-	-	30,520	30,520	-	(15,171)	(15,171)	
73803	15,009,670	133,844	1,424,556	534,856	3,064,147	5,157,403	-	-	3,567,843	3,567,843	1,853,399	(147,285)	1,706,114	
73805	174,373	1,555	16,550	6,213	52,049	76,367	-	-	27,949	27,949	21,532	13,768	35,300	
73806	184,866	1,648	17,545	6,587	-	25,780	-	-	33,885	33,885	22,827	(10,589)	12,238	
73807	208,124	1,856	19,753	7,416	15,239	44,264	-	-	29,725	29,725	25,699	(6,887)	18,812	
73809	93,035	830	8,330	3,315	24,444	37,419	-	-	10,907	10,907	11,488	2,130	13,618	
73810	168,620	1,504	16,004	6,009	106,197	129,714	-	-	36,711	36,711	20,821	16,044	36,865	
73811	138,293	1,233	13,125	4,928	-	19,286	-	-	38,277	38,277	17,076	(14,948)	2,128	
73812	488,847	4,359	46,396	17,419	2,323	70,497	-	-	58,750	58,750	60,363	(19,972)	40,391	
73815	27,176	242	2,579	968	5,821	9,610	-	-	20,466	20,466	3,356	(3,912)	(556)	
73819	154,429	1,377	14,657	5,503	24,809	46,346	-	-	3,760	3,760	19,069	5,550	24,619	
73820	81,420	726	7,727	2,902	13,585	24,940	-	-	38,208	38,208	10,054	(7,622)	2,432	
73901	6,148,917	54,831	583,589	219,111	244,563	1,102,094	-	-	101,606	101,606	759,270	82,719	841,989	
73902	1,850,053	16,497	175,587	65,925	152,985	410,994	-	-	157,480	157,480	228,445	17,602	246,047	
73903	15,741,462	140,369	1,494,010	560,933	549,855	2,745,167	-	-	104,991	104,991	1,943,760	104,981	2,048,741	
73906	1,317,948	11,752	125,085	46,964	35,319	219,120	-	-	88,211	88,211	162,741	(34,871)	127,870	
73907	626,729	5,589	59,482	22,333	31,562	118,966	-	-	27,509	27,509	77,389	(619)	76,770	
73911	3,538,965	31,557	335,880	126,108	63,844	557,389	-	-	75,056	75,056	436,992	10,697	447,689	
74002	117,965	1,052	11,196	4,204	10,982	27,434	-	-	34,727	34,727	14,566	(4,031)	10,535	
74003	86,141,956	768,141	8,175,666	3,069,593	1,228,645	13,242,045	-	-	948,321	948,321	10,636,835	(95,313)	10,541,522	
74005	82,781,885	738,179	7,856,764	2,949,861	1,696,623	13,241,427	-	-	2,912,604	2,912,604	10,221,932	(252,489)	9,969,443	
74009	9,588	86	910	342	5,781	7,119	-	-	5,879	5,879	1,184	(1,590)	(406)	
74010	2,209,785	19,705	209,729	78,744	-	308,178	-	-	255,361	255,361	272,865	(96,779)	176,086	
74013	2,841,418	25,337	269,677	101,251	70,244	466,509	-	-	85,532	85,532	350,859	(14,883)	335,976	
74018	24,245	216	2,301	864	22,720	26,101	-	-	25,090	25,090	2,994	3,295	6,289	
74101	806,088	7,188	76,505	28,725	84,641	197,059	-	-	34,449	34,449	99,536	16,186	115,722	
74102	3,680,627	32,821	349,325	131,156	124,749	638,051	-	-	11,261	11,261	454,485	54,017	508,502	
74106	82,543	736	7,834	2,941	16,941	28,452	-	-	6,747	6,747	10,192	3,691	13,883	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
74203	51,044,675	455,173	4,844,610	1,818,932	172,768	7,291,483	-	-	2,155,479	2,155,479	6,303,012	(581,461)	5,721,551	
74204	1,694,418	15,109	160,816	60,379	82,695	318,999	-	-	141,460	141,460	209,227	(47,258)	161,969	
74208	186,509	1,663	17,701	6,646	32,317	58,327	-	-	-	-	23,030	14,596	37,626	
74213	899,261	8,019	85,348	32,044	1,520	126,931	-	-	153,367	153,367	111,041	(55,639)	55,402	
74216	654,015	5,832	62,072	23,306	56,432	147,642	-	-	170,375	170,375	80,758	(20,044)	60,714	
74217	512,325	4,568	48,624	18,256	23,468	94,916	-	-	25,882	25,882	63,262	(3,331)	59,931	
74218	422,906	3,771	40,138	15,070	3,846	62,825	-	-	7,006	7,006	52,221	(422)	51,799	
74219	12,218	109	1,160	436	-	1,705	-	-	708	708	1,509	(246)	1,263	
74221	384,771	3,431	36,518	13,711	111	53,771	-	-	67,102	67,102	47,512	(20,380)	27,132	
74222	770,200	6,868	73,099	27,445	53,260	160,672	-	-	35,512	35,512	95,105	4,500	99,605	
74223	382,908	3,414	36,342	13,645	12,134	65,535	-	-	15,898	15,898	47,282	190	47,472	
74224	389,483	3,473	36,966	13,879	6,445	60,763	-	-	29,361	29,361	48,094	(6,988)	41,106	
74226	604,073	5,387	57,332	21,525	13,529	97,773	-	-	37,728	37,728	74,591	(3,761)	70,830	
74228	-	-	-	-	-	-	-	-	11,827	11,827	-	(6,044)	(6,044)	
74229	2,116,749	18,875	200,899	75,428	27,896	323,098	-	-	49,525	49,525	261,377	(18,565)	242,812	
74230	18,909,024	168,615	1,794,641	673,807	94,539	2,731,602	-	-	411,915	411,915	2,334,892	(79,721)	2,255,171	
74231	-	-	-	-	10,156	-	-	-	15,700	15,700	-	(237)	(237)	
74234	340,336	3,035	32,301	12,127	59,419	106,882	-	-	-	-	42,025	20,407	62,432	
74239	74,023	660	7,025	2,638	-	10,323	-	-	4,288	4,288	9,140	(1,499)	7,641	
74242	71,557	638	6,791	2,550	35,023	45,002	-	-	-	-	8,836	12,048	20,884	
74301	18,645,999	166,269	1,769,677	664,434	483,371	3,083,751	-	-	-	-	2,302,414	200,682	2,503,096	
74302	17,062,615	152,150	1,619,399	608,011	105,437	2,484,997	-	-	1,030,954	1,030,954	2,106,897	(247,428)	1,859,469	
74308	-	-	-	-	-	-	-	-	14,108	14,108	-	(7,855)	(7,855)	
74310	-	-	-	-	1,341	1,341	-	-	31,733	31,733	-	(8,354)	(8,354)	
74311	58,818	524	5,582	2,096	5,932	14,134	-	-	23,180	23,180	7,263	(8,958)	(1,695)	
74401	5,631,797	50,220	534,509	200,684	3,361	788,774	-	-	174,578	174,578	695,416	(71,673)	623,743	
74402	3,716,543	33,141	352,734	132,436	79,758	598,069	-	-	241,883	241,883	458,920	(55,454)	403,466	
74406	178,619	1,593	16,953	6,365	26,426	51,337	-	-	27,472	27,472	22,056	(3,624)	18,432	
74408	167,387	1,493	15,887	5,965	865	24,210	-	-	3,221	3,221	20,669	(497)	20,172	
74413	41,532	370	3,942	1,479	26,157	31,948	-	-	-	-	5,128	7,362	12,490	
74501	6,875,805	61,313	652,577	245,013	409,553	1,368,456	-	-	781,308	781,308	849,026	(99,235)	749,791	
74504	1,921,007	17,130	182,321	68,453	34,877	302,781	-	-	73,381	73,381	237,207	(5,583)	231,624	
74506	-	-	-	-	-	-	-	-	8,069	8,069	-	(2,582)	(2,582)	
74509	233,438	2,082	22,155	8,318	3,555	36,110	-	-	47,782	47,782	28,825	(11,929)	16,896	
74510	64,489	575	6,121	2,298	-	8,994	-	-	8,064	8,064	7,963	(2,458)	5,505	
74601	28,112,798	250,686	2,668,164	1,001,775	701,890	4,622,515	-	-	-	-	3,471,377	266,654	3,738,031	
74602	37,300,984	332,619	3,540,207	1,329,189	-	5,202,015	-	-	295,911	295,911	4,605,937	(104,192)	4,501,745	
74604	7,473,933	66,646	709,345	266,327	1,184,971	2,227,289	-	-	-	-	922,884	381,886	1,304,770	
74607	1,717,951	15,319	163,049	61,218	17,935	257,521	-	-	88,554	88,554	212,133	(19,140)	192,993	
74609	4,564,382	40,701	433,202	162,648	380,597	1,017,148	-	-	-	-	563,611	132,720	696,331	
74611	52,024	464	4,938	1,854	32,765	40,021	-	-	-	-	6,424	9,222	15,646	
74613	3,657,834	32,617	347,162	130,343	323,233	833,355	-	-	-	-	451,670	113,962	565,632	
74620	18,684	167	1,773	666	2,143	4,749	-	-	10,837	10,837	2,307	(1,916)	391	
75025	-	-	-	-	-	-	-	-	80,723	80,723	-	(40,722)	(40,722)	
80101	43,559	388	4,134	1,552	5,804	11,878	-	-	2,038	2,038	5,379	2,217	7,596	
80201	248,944	2,220	23,627	8,871	36,374	71,092	-	-	-	-	30,740	17,140	47,880	
80401	81,666	728	7,751	2,910	347	11,736	-	-	1,486	1,486	10,084	(226)	9,858	
80402	28,437	254	2,699	1,013	2,489	6,455	-	-	2,916	2,916	3,511	376	3,887	
80405	116,267	1,037	11,035	4,143	4,012	20,227	-	-	53,081	53,081	14,357	(12,982)	1,375	
80503	2,986	27	283	107	-	417	-	-	18,623	18,623	369	(8,477)	(8,108)	
80601	87,940	784	8,346	3,134	54,119	66,383	-	-	110	110	10,859	15,217	26,076	
80701	174,017	1,552	16,516	6,201	34,550	58,819	-	-	15,605	15,605	21,488	4,667	26,155	
80801	215,138	1,918	20,419	7,667	110,179	140,183	-	-	157,671	157,671	26,565	(28,675)	(2,110)	
81001	248,177	2,213	23,554	8,844	7,547	42,158	-	-	181,080	181,080	30,645	(53,259)	(22,614)	
81102	158,758	1,416	15,068	5,657	4,286	26,427	-	-	605	605	19,603	1,274	20,877	
81301	122,294	1,091	11,607	4,357	62,053	79,108	-	-	336	336	15,101	20,460	35,561	
81402	-	-	-	-	-	-	-	-	1,182	1,182	-	(448)	(448)	
81403	3,014	27	286	108	673	1,094	-	-	1,070	1,070	372	(262)	110	
81501	99,967	891	9,488	3,562	6,386	20,327	-	-	52,868	52,868	12,344	(11,643)	701	
81601	24,985	223	2,371	891	15,067	18,552	-	-	1,452	1,452	3,085	3,578	6,663	
81701	-	-	-	-	-	-	-	-	1,132	1,132	-	(630)	(630)	
81802	935,998	8,346	88,835	33,354	79,594	210,129	-	-	7,311	7,311	115,577	32,924	148,501	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
81901	-	-	-	-	258	258	-	-	398	398	-	(6)	(6)	
82001	3,150	28	299	112	1,654	2,093	-	-	2,034	2,034	389	(184)	205	
82101	146,758	1,309	13,929	5,229	42,573	63,040	-	-	32,596	32,596	18,122	6,761	24,883	
82106	-	-	-	-	109	109	-	-	808	808	-	(243)	(243)	
82107	-	-	-	-	-	-	-	-	8,671	8,671	-	(3,268)	(3,268)	
82109	-	-	-	-	593	593	-	-	969	969	-	(17)	(17)	
82201	224,781	2,004	21,334	8,009	28,611	59,958	-	-	4,250	4,250	27,756	11,270	39,026	
82301	713,546	6,363	67,722	25,427	93,988	193,500	-	-	-	-	88,109	34,740	122,849	
82401	27,286	243	2,590	973	600	4,406	-	-	2,484	2,484	3,369	(452)	2,917	
82402	192,701	1,718	18,289	6,867	111,282	138,156	-	-	1,468	1,468	23,795	31,351	55,146	
82501	42,080	375	3,994	1,500	-	5,869	-	-	7,160	7,160	5,196	(2,594)	2,602	
82502	-	-	-	-	-	-	-	-	15,655	15,655	-	(7,632)	(7,632)	
82601	491,340	4,381	46,633	17,508	947	69,469	-	-	33,010	33,010	60,671	(10,451)	50,220	
82701	21,396	191	2,031	763	10,793	13,778	-	-	17,040	17,040	2,642	(3,277)	(635)	
82801	43,806	391	4,158	1,561	-	6,110	-	-	13,424	13,424	5,409	(6,576)	(1,167)	
82901	126,129	1,125	11,971	4,494	24,992	42,582	-	-	21,788	21,788	15,574	7,192	22,766	
83001	5,233	47	497	186	1,474	2,204	-	-	25,292	25,292	646	(6,311)	(5,665)	
83202	45,011	401	4,272	1,604	-	6,277	-	-	2,033	2,033	5,558	(741)	4,817	
83205	246,533	2,198	23,398	8,784	35,458	69,838	-	-	-	-	30,442	10,571	41,013	
83206	559,994	4,994	53,149	19,955	-	78,098	-	-	59,532	59,532	69,148	(17,912)	51,236	
83402	-	-	-	-	-	-	-	-	22,375	22,375	-	(7,698)	(7,698)	
83501	119,253	1,063	11,318	4,250	26,649	43,280	-	-	10,586	10,586	14,725	7,069	21,794	
83601	133,992	1,195	12,717	4,774	3,571	22,257	-	-	4,631	4,631	16,545	(120)	16,425	
83701	68,160	608	6,469	2,429	22,788	32,294	-	-	2,873	2,873	8,416	5,763	14,179	
83802	35,614	318	3,380	1,269	20,102	25,069	-	-	-	-	6,168	10,566	10,566	
83805	160,757	1,433	15,257	5,729	29,496	51,915	-	-	21,171	21,171	19,850	(344)	19,506	
83806	26,300	235	2,496	937	2,000	5,668	-	-	873	873	3,248	228	3,476	
83901	40,847	364	3,877	1,456	2,112	7,809	-	-	7,661	7,661	5,044	(2,959)	2,085	
84002	747,544	6,666	70,949	26,639	126,508	230,762	-	-	-	-	92,307	45,312	137,619	
84003	1,128,261	10,061	107,082	40,205	79,800	237,148	-	-	63,208	63,208	139,318	(3,753)	135,565	
84203	237,602	2,119	22,551	8,467	15,439	48,576	-	-	12,393	12,393	29,339	4,804	34,143	
84207	151,498	1,351	14,379	5,399	19,217	40,346	-	-	19,563	19,563	18,707	(4,469)	14,238	
84208	35,916	320	3,409	1,280	7,397	12,406	-	-	-	-	4,435	3,031	7,466	
84209	360,088	3,211	34,176	12,832	61,158	111,377	-	-	15,158	15,158	44,464	27,202	71,666	
84210	92,542	825	8,783	3,298	1,736	14,642	-	-	65,491	65,491	11,427	(26,504)	(15,077)	
84211	32,820	293	3,115	1,169	17,838	22,415	-	-	219	219	4,053	4,997	9,050	
84212	22,793	203	2,163	812	2,160	5,338	-	-	3,392	3,392	2,815	(592)	2,223	
84213	122,623	1,093	11,638	4,370	77,228	94,329	-	-	-	-	15,141	21,736	36,877	
84301	262,532	2,341	24,917	9,355	-	36,613	-	-	29,037	29,037	32,418	(11,542)	20,876	
84401	155,360	1,385	14,745	5,536	17,976	39,642	-	-	43,271	43,271	19,184	(2,366)	16,818	
84506	2,904	26	276	103	1,829	2,234	-	-	-	-	359	515	874	
84603	139,088	1,240	13,201	4,956	14,586	33,983	-	-	3,244	3,244	17,175	7,036	24,211	
84604	69,174	617	6,565	2,465	911	10,558	-	-	1,238	1,238	8,542	111	8,653	
84605	-	-	-	-	-	-	-	-	297	297	-	(165)	(165)	
90203	9,780,451	87,214	928,255	348,518	-	1,363,987	-	-	271,278	271,278	1,207,693	(99,605)	1,108,088	
90208	165,743	1,478	15,731	5,906	29,256	52,371	-	-	20,408	20,408	20,466	6,107	26,573	
90403	14,274,263	127,286	1,354,759	508,651	401,055	2,391,751	-	-	126,801	126,801	1,762,590	72,535	1,835,125	
90407	624,209	5,566	59,243	22,243	-	87,052	-	-	32,355	32,355	77,078	(13,797)	63,281	
90704	5,947,997	53,039	564,520	211,952	216,424	1,045,935	-	-	259,359	259,359	734,461	(2,291)	732,170	
90705	7,000,619	62,426	664,423	249,461	169,990	1,146,300	-	-	22,449	22,449	864,439	40,873	905,312	
90707	1,444,488	12,881	137,095	51,473	21,222	222,671	-	-	59,645	59,645	178,366	(9,698)	168,668	
90709	17,694,659	157,786	1,679,386	630,534	480,760	2,948,466	-	-	288,669	288,669	2,184,942	(6,561)	2,178,381	
90710	1,265,814	11,287	120,137	45,106	3,919	180,449	-	-	20,431	20,431	156,303	(4,216)	152,087	
90711	6,823,999	60,851	647,660	243,167	964,259	1,915,937	-	-	-	-	842,630	357,119	1,199,749	
90803	6,604,451	58,893	626,823	235,344	35,777	956,837	-	-	93,199	93,199	815,520	(11,110)	804,410	
90807	194,262	1,732	18,437	6,922	9,926	37,017	-	-	13,173	13,173	23,988	(3,513)	20,475	
90809	93,666	835	8,890	3,337	21,287	34,349	-	-	26,558	26,558	11,566	(1,496)	10,070	
90810	131,773	1,175	12,506	4,696	11,925	30,302	-	-	79,097	79,097	16,271	(18,697)	(2,426)	
91007	13,250,297	118,155	1,257,575	472,162	539,301	2,387,193	-	-	273,939	273,939	1,636,151	134,753	1,770,904	
91009	1,969,826	17,565	186,955	70,193	17,820	292,533	-	-	959	959	243,235	4,717	247,952	
91203	405,784	3,618	38,513	14,460	5,852	62,443	-	-	20,707	20,707	50,106	(9,860)	40,246	
91503	409,701	3,653	38,884	14,599	106,608	163,744	-	-	-	-	50,590	36,179	86,769	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
91604	219,302	1,956	20,814	7,815	3,005	33,590	-	-	37,562	37,562	27,079	(9,175)	17,904	
91605	131,335	1,171	12,465	4,680	2,368	20,684	-	-	9,195	9,195	16,217	(4,321)	11,896	
91803	2,670,798	23,816	253,483	95,172	-	372,471	-	-	348,187	348,187	329,791	(105,079)	224,712	
91804	40,682	363	3,861	1,450	447	6,121	-	-	434	434	5,023	(50)	4,973	
91807	779,871	6,954	74,017	27,790	-	108,761	-	-	51,029	51,029	96,299	(18,626)	77,673	
92109	475,999	4,245	45,177	16,962	90,756	157,140	-	-	44,897	44,897	58,776	8,851	67,627	
92114	1,097,989	9,791	104,209	39,126	202,408	355,534	-	-	1,845	1,845	135,580	81,373	216,953	
92116	678,233	6,048	64,371	24,168	200,215	294,802	-	-	33,578	33,578	83,748	61,310	145,058	
92117	1,161,409	10,356	110,228	41,386	405,389	567,359	-	-	-	-	143,411	124,520	267,931	
92118	177,578	1,583	16,854	6,328	12,332	37,097	-	-	2,971	2,971	21,927	3,811	25,738	
92202	560,405	4,997	53,188	19,969	31,272	109,426	-	-	165,761	165,761	69,199	(31,738)	37,461	
92204	4,998,740	44,575	474,426	178,125	1,009,746	1,706,872	-	-	647,281	647,281	617,246	80,694	697,940	
92302	8,451,819	75,366	802,156	301,174	154,282	1,332,978	-	-	236,082	236,082	1,043,633	(12,716)	1,030,917	
92310	2,491,822	22,220	236,497	88,794	41,892	389,403	-	-	196,314	196,314	307,691	(47,468)	260,223	
92313	1,321,263	11,782	125,400	47,082	37,129	221,393	-	-	44,532	44,532	163,150	(1,906)	161,244	
92318	170,099	1,517	16,144	6,061	45,906	69,628	-	-	1,074	1,074	21,004	12,326	33,330	
92319	3,851,466	34,344	365,540	137,244	-	537,128	-	-	241,541	241,541	475,580	(76,195)	399,385	
92404	407,592	3,635	38,684	14,525	39,704	96,548	-	-	-	-	50,330	16,551	66,881	
92502	1,154,122	10,291	109,537	41,126	32,286	193,240	-	-	30,867	30,867	142,511	8,604	151,115	
92606	15,685,465	139,870	1,488,695	558,938	408,247	2,595,750	-	-	410,439	410,439	1,936,846	34,501	1,971,347	
92609	106,870	953	10,143	3,808	343	15,247	-	-	4,270	4,270	13,196	(1,070)	12,126	
92805	1,368,219	12,201	129,857	48,755	65,142	255,955	-	-	627	627	168,948	31,158	200,106	
93005	3,384,097	30,177	321,182	120,589	83,092	555,040	-	-	86,854	86,854	417,869	9,923	427,792	
93706	779,515	6,951	73,983	27,778	7,763	116,475	-	-	30,211	30,211	96,255	(12,773)	83,482	
93808	394,113	3,514	37,405	14,044	19,870	74,833	-	-	85,047	85,047	48,665	(27,219)	21,446	
94215	1,157,519	10,322	109,859	41,247	136,544	297,972	-	-	43,730	43,730	142,931	15,612	158,543	
94216	3,802,730	33,910	360,914	135,507	63,835	594,166	-	-	15,651	15,651	469,562	9,764	479,326	
94218	1,246,226	11,113	118,278	44,409	17,292	191,092	-	-	11,818	11,818	153,884	35	153,919	
94219	823,293	7,341	78,138	29,337	15,064	129,880	-	-	8,003	8,003	101,660	2,486	104,146	
94220	1,073,880	9,576	101,921	38,267	145,857	295,621	-	-	-	-	132,603	64,209	196,812	
94221	896,302	7,992	85,067	31,939	118,806	243,804	-	-	93,052	93,052	110,676	22,789	133,465	
94224	146,950	1,310	13,947	5,237	1,278	21,772	-	-	9,356	9,356	18,145	(2,508)	15,637	
94225	1,208,420	10,776	114,690	43,061	53,220	221,747	-	-	54,848	54,848	149,216	(13,377)	135,839	
94226	1,119,357	9,981	106,237	39,887	174,900	331,005	-	-	-	-	138,219	57,280	195,499	
94227	915,013	8,159	86,843	32,606	29,576	157,184	-	-	12,900	12,900	112,986	12,129	125,115	
94228	236,917	2,113	22,486	8,442	4,111	37,152	-	-	1,540	1,540	29,255	369	29,624	
94229	560,432	4,997	53,190	19,971	169,545	247,703	-	-	175,061	175,061	69,202	15,156	84,358	
94231	466,109	4,156	44,238	16,610	10,787	75,791	-	-	9,810	9,810	57,555	(858)	56,697	
94232	88,817	792	8,430	3,164	34,973	47,359	-	-	-	-	10,967	12,318	23,285	
94504	125,280	1,117	11,890	4,464	9,586	27,057	-	-	17,695	17,695	15,470	(1,144)	14,326	
94607	965,010	8,605	91,588	34,387	133,068	267,648	-	-	-	-	119,160	39,153	158,313	
Totals¹	2,739,560,823	24,429,085	260,009,574	97,621,866	74,074,614	456,135,139	-	-	74,339,403	74,339,403	338,281,804	(106,281)	338,175,523	

¹ Columns may not foot due to rounding.

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2017

Note 1: Description of the Entity

The South Carolina Public Employee Benefit Authority (PEBA), which was created July 1, 2012, administers the various retirement systems and retirement programs managed by its Retirement Division. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as co-trustee and co-fiduciary of the systems and the trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the funding of the South Carolina Retirement Systems (Systems) and serves as a co-trustee of the Systems in conducting that review. Effective July 1, 2017, the Retirement System Funding and Administration Act of 2017 assigned the PEBA Board of Directors as the Custodian of the Retirement Trust Funds and assigned SC PEBA and the Retirement Systems Investment Commission (RSIC) as co-trustees of the Retirement Trust Funds.

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

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

Plan Descriptions

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for employees of the state, its public school districts, and political subdivisions.
- The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to certain newly hired state, public school, and higher education employees. State ORP participants direct the investment of their funds into a plan administered by one of four investment providers.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for police officers and firemen of the state and its political subdivisions.

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

Membership

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

- SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the

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system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

- State ORP - As an alternative to membership in SCRS, newly hired state, public school, and higher education employees and individuals newly elected to the S.C. General Assembly beginning with the November 2012 general election have the option to participate in the State Optional Retirement Program (State ORP), which is a defined contribution plan. State ORP participants direct the investment of their funds into a plan administered by one of four investment providers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the investment providers. For this reason, State ORP assets are not part of the retirement systems' trust funds for financial statement purposes. Contributions to the State ORP are at the same rates as SCRS. A direct remittance is required from the employers to the member's account with investment providers for the employee contribution and a portion of the employer contribution (5 percent). A direct remittance is also required to SCRS for the remaining portion of the employer contribution and an incidental death benefit contribution, if applicable, which is retained by SCRS.
- PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

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

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

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

- PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also

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available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

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

Contributions

Contributions are prescribed in Title 9 of the South Carolina Code of Laws. The PEBA board may increase the percentage rate in SCRS and PORS employer and employee contribution rates on the basis of the actuarial valuations, but any such increase may not result in a differential between the employee and total employer contribution rate that exceeds 2.9 percent of earnable compensation for SCRS and 5 percent for PORS. An increase in the contribution rates adopted by the board may not provide for an increase of more than one-half of one percent in any one year. If the scheduled employee and employer contributions provided in statute or the rates last adopted by the board are insufficient to maintain a thirty year amortization schedule of the unfunded liabilities of the plans, the board shall increase the contribution rates in equal percentage amounts for the employer and employee as necessary to maintain the thirty-year amortization period; this increase is not limited to one-half of one percent per year.

If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than ninety percent, then the board, effective on the following July first, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than ninety percent. Any decrease in contribution rates must maintain the 2.9 and 5 percent differentials between the SCRS and PORS employer and employee contribution rates respectively. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than ninety percent, then effective on the following July first, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 90 percent.

The Retirement System Funding and Administration Act increases employer contribution rates to 13.56 percent for SCRS and 16.24 percent for PORS, effective July 1, 2017. It also removes the 2.9 percent and 5 percent differential and increases and establishes a ceiling on employee contribution rates at 9 percent and 9.75 percent for SCRS and PORS respectively. The employer contribution rates will continue to increase annually by 1 percent through July 1, 2022. The legislation's ultimate scheduled employer rate is 18.56 percent for SCRS and 21.24 percent for PORS. The amortization period is scheduled to be reduced one year for each of the next 10 years to a twenty year amortization schedule. The recent pension reform legislation also changes the long term funded ratio requirement from ninety to eighty-five.

Required employee contribution rates¹ are as follows:

	<u>Fiscal Year 2018¹</u>	<u>Fiscal Year 2017¹</u>
SCRS		
Employee Class Two	9.00%	8.66%
Employee Class Three	9.00%	8.66%
State ORP		
Employee	9.00%	8.66%
PORS		
Employee Class Two	9.75%	9.24%
Employee Class Three	9.75%	9.24%

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Required employer contribution rates¹ are as follows:

	<u>Fiscal Year 2018¹</u>	<u>Fiscal Year 2017¹</u>
SCRS		
Employer Class Two	13.41%	11.41%
Employer Class Three	13.41%	11.41%
Employer Incidental Death Benefit	0.15%	0.15%
State ORP		
Employer Contribution ²	13.41%	11.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employer Class Two	15.84%	13.84%
Employer Class Three	15.84%	13.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

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

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

Note 2: Actuarial Assumptions and Methods

Actuarial valuations of the ongoing plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued as of July 1, 2015.

The June 30, 2017, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on an actuarial valuation performed as of July 1, 2016. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2017, using generally accepted actuarial principles. The Retirement System Funding and Administration Act of 2017 was signed into law April 25, 2017, and included a provision to reduce the assumed rate of return from 7.50% to 7.25% effective July 1, 2017. As a result of this legislation, GRS made an adjustment to the calculation of the roll-forward total pension liability for this assumption change as of the measurement date of June 30, 2017.

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2017.

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

¹ Includes inflation at 2.25%

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

Assumptions used in the determination of the June 30, 2017, TPL are as follows.

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

Note 3: Net Pension Liability

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2017, for SCRS and PORS are presented below.

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$ 48,244,437,494	\$ 25,732,829,268	\$ 22,511,608,226	53.3%
PORS	7,013,684,001	4,274,123,178	2,739,560,823	60.9%

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

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 30 year capital market assumptions. The long-term expected rate of returns represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2017 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

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Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Global Equity	45.0%		
Global Public Equity	31.0%	6.72%	2.08%
Private Equity	9.0%	9.60%	0.86%
Equity Options Strategies	5.0%	5.91%	0.30%
Real Assets	8.0%		
Real Estate (Private)	5.0%	4.32%	0.22%
Real Estate (REITs)	2.0%	6.33%	0.13%
Infrastructure	1.0%	6.26%	0.06%
Opportunistic	17.0%		
GTAA/Risk Parity	10.0%	4.16%	0.42%
Hedge Funds (non-PA)	4.0%	3.82%	0.15%
Other Opportunistic Strategies	3.0%	4.16%	0.12%
Diversified Credit	18.0%		
Mixed Credit	6.0%	3.92%	0.24%
Emerging Markets Debt	5.0%	5.01%	0.25%
Private Debt	7.0%	4.37%	0.31%
Conservative Fixed Income	12.0%		
Core Fixed Income	10.0%	1.60%	0.16%
Cash and Short Duration (Net)	2.0%	0.92%	0.02%
Total Expected Real Return	100%		5.31%
Inflation for Actuarial Purposes			2.25%
Total Expected Nominal Return			7.56%

Discount Rate

The discount rate used to measure the TPL was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Sensitivity Analysis

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
SCRS	\$ 29,014,370,642	\$ 22,511,608,226	\$ 18,565,959,440
PORS	3,698,928,254	2,739,560,823	1,983,879,869

South Carolina Retirement Systems
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Note 4: Pension Expense

Components of collective pension expense reported in the Schedules of Pension Amounts by Employer for the fiscal year ended June 30, 2017, are presented below.

Description	SCRS	PORS
Service cost (annual cost of current service)	\$ 804,056,809	\$ 166,682,190
Interest on the total pension liability	3,318,051,295	473,058,823
Changes in plan benefits	-	-
Plan Administrative Costs	13,469,609	2,149,090
Plan Member Contributions	(826,542,566)	(127,840,332)
Expected return on plan assets	(1,760,174,122)	(288,534,184)
Recognition of current year amortization - Difference between expected and actual experience & assumption changes	593,763,852	91,431,460
Recognition of current year amortization - Difference between projected and actual investment earnings	137,590,564	22,612,258
Other	1,549,772	(1,277,501)
Total	\$ 2,281,765,213	\$ 338,281,804

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

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

The schedules beginning on the following page reflect the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2017.

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South Carolina Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

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

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

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

³ In accordance with GASB 68, paragraph 71b, the difference between each year's projected and actual investment earnings is required to be amortized over a closed, 5 year period.

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
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Police Officers' Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

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

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

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

³ In accordance with GASB 68, paragraph 71b, the difference between each year's projected and actual investment earnings is required to be amortized over a closed, 5 year period.

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

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

Note 6: Employer Contributions

Employers' proportionate shares were calculated on the basis of employer contributions actually remitted to the plan for the fiscal year ended June 30, 2017. Employer contributions recognized by the Systems that are not representative of future contribution effort are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution effort are contributions towards the purchase of employee service purchases and employer contributions paid by employees.

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

	SCRS	PORS
Employer Contributions Reported in SCRS Statement of Changes in Net Position for the fiscal year ended June 30, 2017	\$ 1,168,847,156	\$ 192,005,864
Deduct: Employer Contributions Not Representative of Future Contribution Effort	(2,481,895)	(239,317)
Employer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2017 Measurement Date	\$ 1,166,365,261	\$ 191,766,547

Note 7: Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the [Systems' audited financial statements](#) for the fiscal year ended June 30, 2017, and the accounting and financial reporting actuarial valuation as of June 30, 2017. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the [Systems' CAFR](#).

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations and the total for all South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017, as administered by the South Carolina Public Employee Benefit Authority, and have issued our report thereon dated February 7, 2018.

Internal Control over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Baltimore, Maryland
February 7, 2018