

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

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

**Fiscal Year Ended June 30, 2018**

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

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## INDEPENDENT AUDITORS' REPORT

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

### Report on Schedules

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

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2018 (specified column totals), included in the accompanying schedules of pension amounts by employer of SCRS and PORS, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditors' Responsibility

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer and nonemployer allocations and the specified column totals in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer.

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

### **Opinions**

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

### **Other Matter**

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Audit Standards*, we have also issued our report dated March 18, 2019, on our consideration of the SCRS' and PORS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of SCRS' and/or PORS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SCRS' and PORS' internal control over financial reporting.

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

**Restriction on Use**

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
March 18, 2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| <b>Employer Code</b>      | <b>Employer Contribution</b> | <b>Allocated Nonemployer Contribution</b> | <b>Employer Allocation Percentage</b> |
|---------------------------|------------------------------|-------------------------------------------|---------------------------------------|
| 94218                     | 6,884                        | 591                                       | 0.000532%                             |
| 94504                     | 8,296                        | 258                                       | 0.000609%                             |
| <b>Totals<sup>1</sup></b> | <b>\$ 1,300,218,352</b>      | <b>\$ 104,974,462</b>                     | <b>100.000000%</b>                    |

<sup>1</sup> Columns may not foot due to rounding.

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources |                                                                                                                                                                |                                     |                                                   | Pension Expense                                                                                                                                                |                                |  |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience    | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |  |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                      |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |  |
| 10001                  | 481,072                                   | 868                                                   | 19,086             | 7,642                                                           | 108,978                                                                                                                                                        | 136,574                              | 2,831                                                | -                                                                                                                                                              | 2,831                               | 46,832                                            | 57,871                                                                                                                                                         | 104,703                        |  |
| 10002                  | 2,090,900                                 | 3,774                                                 | 82,955             | 33,214                                                          | 288,452                                                                                                                                                        | 408,395                              | 12,304                                               | -                                                                                                                                                              | 12,304                              | 203,546                                           | 209,175                                                                                                                                                        | 412,721                        |  |
| 10100                  | 14,004,222                                | 25,279                                                | 555,609            | 222,457                                                         | 108,801                                                                                                                                                        | 912,146                              | 82,411                                               | 126,415                                                                                                                                                        | 208,826                             | 1,363,289                                         | (5,780)                                                                                                                                                        | 1,357,509                      |  |
| 10200                  | 13,691,133                                | 24,714                                                | 543,188            | 217,484                                                         | 875,981                                                                                                                                                        | 1,661,367                            | 80,569                                               | -                                                                                                                                                              | 80,569                              | 1,332,810                                         | 473,251                                                                                                                                                        | 1,806,061                      |  |
| 10300                  | 44,671,542                                | 80,638                                                | 1,772,317          | 709,609                                                         | 92,071                                                                                                                                                         | 2,654,635                            | 262,880                                              | 1,460,764                                                                                                                                                      | 1,723,644                           | 4,348,705                                         | (101,839)                                                                                                                                                      | 4,246,866                      |  |
| 10600                  | 5,611,490                                 | 10,129                                                | 222,633            | 89,139                                                          | 28,877                                                                                                                                                         | 350,778                              | 33,022                                               | 106,051                                                                                                                                                        | 139,073                             | 546,270                                           | (21,888)                                                                                                                                                       | 524,382                        |  |
| 10700                  | 5,417,087                                 | 9,779                                                 | 214,920            | 86,051                                                          | 344,591                                                                                                                                                        | 655,341                              | 31,878                                               | -                                                                                                                                                              | 31,878                              | 527,345                                           | 194,778                                                                                                                                                        | 722,123                        |  |
| 10900                  | 2,284,807                                 | 4,124                                                 | 90,648             | 36,294                                                          | 118,272                                                                                                                                                        | 249,338                              | 13,445                                               | 7,563                                                                                                                                                          | 21,008                              | 222,422                                           | 9,509                                                                                                                                                          | 231,931                        |  |
| 12300                  | 1,135,737                                 | 2,050                                                 | 45,060             | 18,041                                                          | 4,632                                                                                                                                                          | 69,783                               | 6,683                                                | 72,014                                                                                                                                                         | 78,697                              | 110,562                                           | (2,397)                                                                                                                                                        | 108,165                        |  |
| 13300                  | 5,647,403                                 | 10,194                                                | 224,057            | 89,709                                                          | 356,645                                                                                                                                                        | 680,605                              | 33,233                                               | -                                                                                                                                                              | 33,233                              | 549,766                                           | 222,141                                                                                                                                                        | 771,907                        |  |
| 13600                  | 3,499,991                                 | 6,318                                                 | 138,860            | 55,598                                                          | 55,763                                                                                                                                                         | 256,539                              | 20,596                                               | 361,204                                                                                                                                                        | 381,800                             | 340,719                                           | (258,603)                                                                                                                                                      | 82,116                         |  |
| 13700                  | 1,212,677                                 | 2,189                                                 | 48,112             | 19,264                                                          | 110,447                                                                                                                                                        | 180,012                              | 7,136                                                | 32,479                                                                                                                                                         | 39,615                              | 118,052                                           | 40,729                                                                                                                                                         | 158,781                        |  |
| 20101                  | 2,254,526                                 | 4,070                                                 | 89,447             | 35,813                                                          | 64,216                                                                                                                                                         | 193,546                              | 13,267                                               | 13,572                                                                                                                                                         | 26,839                              | 219,475                                           | 10,782                                                                                                                                                         | 230,257                        |  |
| 20102                  | 19,023,027                                | 34,339                                                | 754,727            | 302,181                                                         | 570,657                                                                                                                                                        | 1,661,904                            | 111,945                                              | -                                                                                                                                                              | 111,945                             | 1,851,862                                         | 699,408                                                                                                                                                        | 2,551,270                      |  |
| 20105                  | -                                         | -                                                     | -                  | -                                                               | 48,464                                                                                                                                                         | 48,464                               | -                                                    | 5,176,280                                                                                                                                                      | 5,176,280                           | -                                                 | (4,342,734)                                                                                                                                                    | (4,342,734)                    |  |
| 20108                  | 316,284                                   | 571                                                   | 12,548             | 5,024                                                           | -                                                                                                                                                              | 18,143                               | 1,861                                                | 112,599                                                                                                                                                        | 114,460                             | 30,790                                            | (60,314)                                                                                                                                                       | (29,524)                       |  |
| 20200                  | 3,454,175                                 | 6,235                                                 | 137,042            | 54,869                                                          | 157,401                                                                                                                                                        | 355,547                              | 20,327                                               | -                                                                                                                                                              | 20,327                              | 336,259                                           | 100,969                                                                                                                                                        | 437,228                        |  |
| 20300                  | 3,995,198                                 | 7,212                                                 | 158,507            | 63,463                                                          | 17,477                                                                                                                                                         | 246,659                              | 23,511                                               | 57,153                                                                                                                                                         | 80,664                              | 388,926                                           | (58,077)                                                                                                                                                       | 330,849                        |  |
| 20400                  | 24,966,017                                | 45,067                                                | 990,512            | 396,586                                                         | 3,622,314                                                                                                                                                      | 5,054,479                            | 146,918                                              | 40,894                                                                                                                                                         | 187,812                             | 2,430,403                                         | 1,270,111                                                                                                                                                      | 3,700,514                      |  |
| 20500                  | 9,473,566                                 | 17,101                                                | 375,858            | 150,488                                                         | 460,913                                                                                                                                                        | 1,004,360                            | 55,749                                               | 52,975                                                                                                                                                         | 108,724                             | 922,237                                           | 242,994                                                                                                                                                        | 1,165,231                      |  |
| 20600                  | 28,575,144                                | 51,582                                                | 1,133,702          | 453,917                                                         | 730,458                                                                                                                                                        | 2,369,659                            | 168,157                                              | 135,694                                                                                                                                                        | 303,851                             | 2,781,745                                         | 756,914                                                                                                                                                        | 3,538,659                      |  |
| 21100                  | 2,871,656                                 | 5,184                                                 | 113,931            | 45,616                                                          | 377,561                                                                                                                                                        | 542,292                              | 16,899                                               | -                                                                                                                                                              | 16,899                              | 279,551                                           | 205,756                                                                                                                                                        | 485,307                        |  |
| 21400                  | 106,938,347                               | 193,037                                               | 4,242,716          | 1,698,718                                                       | 3,559,588                                                                                                                                                      | 9,694,059                            | 629,303                                              | 808,974                                                                                                                                                        | 1,438,277                           | 10,410,280                                        | 1,398,350                                                                                                                                                      | 11,808,630                     |  |
| 21900                  | 548,631                                   | 990                                                   | 21,767             | 8,715                                                           | 2,526                                                                                                                                                          | 33,998                               | 3,229                                                | 44,280                                                                                                                                                         | 47,509                              | 53,408                                            | (23,743)                                                                                                                                                       | 29,665                         |  |
| 22100                  | 4,184,594                                 | 7,554                                                 | 166,021            | 66,472                                                          | -                                                                                                                                                              | 240,047                              | 24,625                                               | 117,744                                                                                                                                                        | 142,369                             | 407,364                                           | (72,812)                                                                                                                                                       | 334,552                        |  |
| 22200                  | 183,916                                   | 332                                                   | 7,297              | 2,921                                                           | 5,686                                                                                                                                                          | 16,236                               | 1,082                                                | 1,067                                                                                                                                                          | 2,149                               | 17,904                                            | (2,749)                                                                                                                                                        | 15,155                         |  |
| 30100                  | 961,307,644                               | 1,735,281                                             | 38,139,313         | 15,270,402                                                      | 29,763,036                                                                                                                                                     | 84,908,032                           | 5,657,033                                            | 967,072                                                                                                                                                        | 6,624,105                           | 93,581,791                                        | 10,055,923                                                                                                                                                     | 103,637,714                    |  |
| 30200                  | 86,917,934                                | 156,898                                               | 3,448,417          | 1,380,693                                                       | 3,257,452                                                                                                                                                      | 8,243,460                            | 511,488                                              | 128,079                                                                                                                                                        | 639,567                             | 8,461,325                                         | 1,166,584                                                                                                                                                      | 9,627,909                      |  |
| 30300                  | 630,618,329                               | 1,138,343                                             | 25,019,408         | 10,017,385                                                      | 22,678,889                                                                                                                                                     | 58,854,025                           | 3,711,014                                            | 399,502                                                                                                                                                        | 4,110,516                           | 61,389,706                                        | 10,198,747                                                                                                                                                     | 71,588,453                     |  |
| 30400                  | 92,173,454                                | 166,384                                               | 3,656,927          | 1,464,177                                                       | 1,850,572                                                                                                                                                      | 7,138,060                            | 542,415                                              | 3,021,501                                                                                                                                                      | 3,563,916                           | 8,972,941                                         | (1,511,899)                                                                                                                                                    | 7,461,042                      |  |
| 30500                  | 475,949,831                               | 859,148                                               | 18,883,027         | 7,560,472                                                       | 17,595,179                                                                                                                                                     | 44,897,826                           | 2,800,833                                            | -                                                                                                                                                              | 2,800,833                           | 46,332,970                                        | 7,986,185                                                                                                                                                      | 54,319,155                     |  |
| 30600                  | 56,801,185                                | 102,533                                               | 2,253,553          | 902,288                                                         | 3,995,160                                                                                                                                                      | 7,253,534                            | 334,259                                              | 5,014,680                                                                                                                                                      | 5,348,939                           | 5,529,506                                         | (3,461,855)                                                                                                                                                    | 2,067,651                      |  |
| 30700                  | 4,074,744                                 | 7,355                                                 | 161,663            | 64,727                                                          | 88,615                                                                                                                                                         | 322,360                              | 23,979                                               | 1,373,642                                                                                                                                                      | 1,397,621                           | 396,670                                           | (633,910)                                                                                                                                                      | (237,240)                      |  |
| 30800                  | 34,407,056                                | 62,109                                                | 1,365,080          | 546,557                                                         | 491,387                                                                                                                                                        | 2,465,133                            | 202,476                                              | 92,786                                                                                                                                                         | 295,262                             | 3,349,473                                         | 194,096                                                                                                                                                        | 3,543,569                      |  |
| 30900                  | 7,885,112                                 | 14,234                                                | 312,837            | 125,255                                                         | 95,421                                                                                                                                                         | 547,747                              | 46,402                                               | 266,775                                                                                                                                                        | 313,177                             | 767,603                                           | 22,925                                                                                                                                                         | 790,528                        |  |
| 31100                  | 20,163,734                                | 36,398                                                | 799,984            | 320,301                                                         | 1,816,809                                                                                                                                                      | 2,973,492                            | 118,658                                              | 63,819                                                                                                                                                         | 182,477                             | 1,962,908                                         | 591,785                                                                                                                                                        | 2,554,693                      |  |
| 31102                  | 16,531,900                                | 29,842                                                | 655,893            | 262,610                                                         | 232,818                                                                                                                                                        | 1,181,163                            | 97,286                                               | 550,123                                                                                                                                                        | 647,409                             | 1,609,355                                         | (374,165)                                                                                                                                                      | 1,235,190                      |  |
| 31104                  | 40,677,525                                | 73,428                                                | 1,613,857          | 646,164                                                         | 1,017,555                                                                                                                                                      | 3,351,004                            | 239,376                                              | 58,489                                                                                                                                                         | 297,865                             | 3,959,893                                         | 278,283                                                                                                                                                        | 4,238,176                      |  |
| 31105                  | 7,853,647                                 | 14,177                                                | 311,589            | 124,755                                                         | 20,590                                                                                                                                                         | 471,111                              | 46,217                                               | 2,151,922                                                                                                                                                      | 2,198,139                           | 764,540                                           | (813,990)                                                                                                                                                      | (49,450)                       |  |
| 31107                  | 18,860,726                                | 34,046                                                | 748,288            | 299,603                                                         | 7,953                                                                                                                                                          | 1,089,890                            | 110,990                                              | 250,971                                                                                                                                                        | 361,961                             | 1,836,062                                         | (101,940)                                                                                                                                                      | 1,734,122                      |  |
| 31108                  | 87,655,532                                | 158,229                                               | 3,477,681          | 1,392,410                                                       | 14,599                                                                                                                                                         | 5,042,919                            | 515,829                                              | 6,905,948                                                                                                                                                      | 7,421,777                           | 8,533,129                                         | (3,468,792)                                                                                                                                                    | 5,064,337                      |  |
| 31113                  | 8,513,826                                 | 15,368                                                | 337,781            | 135,242                                                         | 1,016                                                                                                                                                          | 489,407                              | 50,102                                               | 612,980                                                                                                                                                        | 663,082                             | 828,808                                           | (307,244)                                                                                                                                                      | 521,564                        |  |
| 31121                  | 39,003,852                                | 70,407                                                | 1,547,455          | 619,577                                                         | 81,449                                                                                                                                                         | 2,318,888                            | 229,527                                              | 2,048,337                                                                                                                                                      | 2,277,864                           | 3,796,964                                         | (362,012)                                                                                                                                                      | 3,434,952                      |  |
| 31123                  | 89,200,342                                | 161,018                                               | 3,538,971          | 1,416,949                                                       | -                                                                                                                                                              | 5,116,938                            | 524,919                                              | 1,786,803                                                                                                                                                      | 2,311,722                           | 8,683,513                                         | (1,197,831)                                                                                                                                                    | 7,485,682                      |  |
| 31124                  | 33,875,131                                | 61,149                                                | 1,343,976          | 538,107                                                         | -                                                                                                                                                              | 1,943,232                            | 199,346                                              | 2,424,836                                                                                                                                                      | 2,624,182                           | 3,297,691                                         | (1,354,651)                                                                                                                                                    | 1,943,040                      |  |
| 31126                  | 43,239,281                                | 78,052                                                | 1,715,493          | 686,857                                                         | 228,305                                                                                                                                                        | 2,708,707                            | 254,451                                              | 148,005                                                                                                                                                        | 402,456                             | 4,209,276                                         | 37,917                                                                                                                                                         | 4,247,193                      |  |
| 31138                  | 22,881,184                                | 41,303                                                | 907,797            | 363,468                                                         | 1,748                                                                                                                                                          | 1,314,316                            | 134,649                                              | 1,331,196                                                                                                                                                      | 1,465,845                           | 2,227,447                                         | (511,607)                                                                                                                                                      | 1,715,840                      |  |
| 31140                  | 94,603,955                                | 170,772                                               | 3,753,356          | 1,502,785                                                       | 742,736                                                                                                                                                        | 6,169,649                            | 556,718                                              | 2,944,683                                                                                                                                                      | 3,501,401                           | 9,209,547                                         | (508,419)                                                                                                                                                      | 8,701,128                      |  |
| 31142                  | 38,959,974                                | 70,328                                                | 1,545,714          | 618,880                                                         | 361,879                                                                                                                                                        | 2,596,801                            | 229,269                                              | 391,342                                                                                                                                                        | 620,611                             | 3,792,692                                         | (485,828)                                                                                                                                                      | 3,306,864                      |  |
| 31143                  | 27,871,116                                | 50,311                                                | 1,105,770          | 442,733                                                         | 217,610                                                                                                                                                        | 1,816,424                            | 164,014                                              | 558,083                                                                                                                                                        | 722,097                             | 2,713,209                                         | (430,727)                                                                                                                                                      | 2,282,482                      |  |
| 31146                  | 36,774,126                                | 66,382                                                | 1,458,992          | 584,157                                                         | 587,986                                                                                                                                                        | 2,697,517                            | 216,406                                              | 363,239                                                                                                                                                        | 579,645                             | 3,579,904                                         | (84,500)                                                                                                                                                       | 3,495,404                      |  |
| 31200                  | 6,809,758                                 | 12,292                                                | 270,173            | 108,173                                                         | 87,817                                                                                                                                                         | 478,455                              | 40,074                                               | 142,653                                                                                                                                                        | 182,727                             | 662,919                                           | (119,155)                                                                                                                                                      | 543,764                        |  |
| 31300                  | 57,992,894                                | 104,684                                               | 2,300,834          | 921,218                                                         | 379,039                                                                                                                                                        | 3,705,775                            | 341,272                                              | 620,263                                                                                                                                                        | 961,535                             | 5,645,517                                         | (369,909)                                                                                                                                                      | 5,275,608                      |  |
| 31400                  | 168,069,526                               | 303,386                                               | 6,668,059          | 2,669,788                                                       | 1,874,166                                                                                                                                                      | 11,515,399                           | 989,043                                              | 2,390,946                                                                                                                                                      | 3,379,989                           | 16,361,305                                        | (56,944)                                                                                                                                                       | 16,304,361                     |  |
| 31600                  | 40,387,672                                | 72,905                                                | 1,602,357          | 641,559                                                         | 913,070                                                                                                                                                        | 3,229,891                            | 237,670                                              | 66,304                                                                                                                                                         | 303,974                             | 3,931,677                                         | 326,751                                                                                                                                                        | 4,258,428                      |  |
| 31700                  | 161,791,529                               | 292,053                                               | 6,418,983          | 2,570,062                                                       | 9,970,678                                                                                                                                                      | 19,251,776                           | 952,098                                              | -                                                                                                                                                              | 952,098                             | 15,750,152                                        | 6,015,354                                                                                                                                                      | 21,765,506                     |  |
| 40100                  | 310,522,641                               | 560,531                                               | 12,319,802         | 4,932,659                                                       | 7,515,120                                                                                                                                                      | 25,328,112                           | 1,827,340                                            | 5,845,667                                                                                                                                                      | 7,673,007                           | 30,228,892                                        | 7,155,354                                                                                                                                                      | 37,384,246                     |  |
| 40200                  | 369,631,072                               | 667,229                                               | 14,664,894         | 5,871,598                                                       | 641,894                                                                                                                                                        | 21,845,615                           | 2,175,176                                            | 3,424,836                                                                                                                                                      | 5,600,012                           | 35,983,006                                        | 1,170,199                                                                                                                                                      | 37,153,205                     |  |
| 40700                  | 21,728,515                                | 39,223                                                | 862,066            | 345,158                                                         | 2,036,747                                                                                                                                                      | 3,283,194                            | 127,866                                              | -                                                                                                                                                              | 127,866                             | 2,115,237                                         | 910,502                                                                                                                                                        | 3,025,739                      |  |
| 40900                  | 5,854,033                                 | 10,567                                                | 232,255            | 92,991                                                          | 495,304                                                                                                                                                        | 831,117                              | 34,449                                               | -                                                                                                                                                              | 34,449                              | 569,881                                           | 423,238                                                                                                                                                        | 993,119                        |  |
| 41400                  | 11,508,997                                | 20,775                                                | 456,613            | 182,820                                                         | 286,767                                                                                                                                                        | 946,975                              | 67,727                                               | 1,079,027                                                                                                                                                      | 1,146,754                           | 1,120,383                                         | (1,160,200)                                                                                                                                                    | (39,817)                       |  |
| 41600                  | 8,042,600                                 | 14,518                                                | 319,085            | 127,757                                                         | 95,547                                                                                                                                                         | 556,907                              | 47,328                                               | 332,756                                                                                                                                                        | 380,084                             | 782,935                                           | (183,698)                                                                                                                                                      | 599,237                        |  |

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

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

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

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

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

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

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources |                                                                                                                                                                |                                     |                                                   | Pension Expense                                                                                                                                                |                                |  |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience    | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |  |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                      |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |  |
| 70702                  | 6,016,412                                 | 10,860                                                | 238,698            | 95,571                                                          | 370,084                                                                                                                                                        | 715,213                              | 35,405                                               | 17,440                                                                                                                                                         | 52,845                              | 585,688                                           | 102,255                                                                                                                                                        | 687,943                        |  |
| 70704                  | 24,341,398                                | 43,939                                                | 965,731            | 386,664                                                         | 778,347                                                                                                                                                        | 2,174,681                            | 143,242                                              | 6,019                                                                                                                                                          | 149,261                             | 2,369,597                                         | 403,400                                                                                                                                                        | 2,772,997                      |  |
| 70705                  | 136,115,250                               | 245,705                                               | 5,400,292          | 2,162,193                                                       | 7,353,300                                                                                                                                                      | 15,161,490                           | 801,001                                              | 16,902,492                                                                                                                                                     | 17,703,493                          | 13,250,606                                        | 2,066,105                                                                                                                                                      | 15,316,711                     |  |
| 70707                  | 4,434,564                                 | 8,005                                                 | 175,939            | 70,443                                                          | 145,403                                                                                                                                                        | 399,790                              | 26,096                                               | 216,878                                                                                                                                                        | 242,974                             | 431,698                                           | (61,663)                                                                                                                                                       | 370,035                        |  |
| 70709                  | 2,582,547                                 | 4,662                                                 | 102,461            | 41,023                                                          | 728,954                                                                                                                                                        | 877,100                              | 15,198                                               | 51,541                                                                                                                                                         | 66,739                              | 251,407                                           | 294,359                                                                                                                                                        | 545,766                        |  |
| 70712                  | 700,666                                   | 1,265                                                 | 27,798             | 11,130                                                          | 22,568                                                                                                                                                         | 62,761                               | 4,123                                                | 39,113                                                                                                                                                         | 43,236                              | 68,209                                            | 11,655                                                                                                                                                         | 79,864                         |  |
| 70714                  | 1,397,423                                 | 2,523                                                 | 55,442             | 22,198                                                          | -                                                                                                                                                              | 80,163                               | 8,223                                                | 54,476                                                                                                                                                         | 62,699                              | 136,037                                           | (45,347)                                                                                                                                                       | 90,690                         |  |
| 70715                  | 1,272,524                                 | 2,297                                                 | 50,487             | 20,214                                                          | 930                                                                                                                                                            | 73,928                               | 7,488                                                | 179,087                                                                                                                                                        | 186,575                             | 123,878                                           | (71,342)                                                                                                                                                       | 52,536                         |  |
| 70718                  | 58,784                                    | 106                                                   | 2,332              | 934                                                             | 2,807                                                                                                                                                          | 6,179                                | 346                                                  | 9,367                                                                                                                                                          | 9,713                               | 5,723                                             | (1,395)                                                                                                                                                        | 4,328                          |  |
| 70719                  | 4,897,854                                 | 8,841                                                 | 194,319            | 77,803                                                          | 257,629                                                                                                                                                        | 538,592                              | 28,823                                               | 370,537                                                                                                                                                        | 399,360                             | 476,798                                           | (94,424)                                                                                                                                                       | 382,374                        |  |
| 70801                  | 82,993,834                                | 149,814                                               | 3,292,731          | 1,318,359                                                       | 9,982,800                                                                                                                                                      | 14,743,704                           | 488,396                                              | 46,744                                                                                                                                                         | 535,140                             | 8,079,320                                         | 5,799,237                                                                                                                                                      | 13,878,557                     |  |
| 70802                  | 4,136,558                                 | 7,467                                                 | 164,116            | 65,709                                                          | 318,230                                                                                                                                                        | 555,522                              | 24,343                                               | 4,843                                                                                                                                                          | 29,186                              | 402,687                                           | 102,070                                                                                                                                                        | 504,757                        |  |
| 70803                  | 390,711                                   | 705                                                   | 15,501             | 6,207                                                           | 269,549                                                                                                                                                        | 291,962                              | 2,299                                                | 6,277,163                                                                                                                                                      | 6,279,462                           | 38,035                                            | (4,592,753)                                                                                                                                                    | (4,554,718)                    |  |
| 70804                  | 315,234                                   | 569                                                   | 12,507             | 5,008                                                           | 221                                                                                                                                                            | 18,305                               | 1,855                                                | 122,083                                                                                                                                                        | 123,938                             | 30,688                                            | (64,632)                                                                                                                                                       | (33,944)                       |  |
| 70805                  | 1,129,177                                 | 2,038                                                 | 44,799             | 17,937                                                          | 9,776                                                                                                                                                          | 74,550                               | 6,645                                                | 48,274                                                                                                                                                         | 54,919                              | 109,924                                           | (15,481)                                                                                                                                                       | 94,443                         |  |
| 70806                  | 3,042,954                                 | 5,493                                                 | 120,727            | 48,337                                                          | 316,807                                                                                                                                                        | 491,364                              | 17,907                                               | 6,024                                                                                                                                                          | 23,931                              | 296,227                                           | 100,677                                                                                                                                                        | 396,904                        |  |
| 70807                  | 69,869                                    | 126                                                   | 2,772              | 1,110                                                           | 3,466                                                                                                                                                          | 7,474                                | 411                                                  | 368                                                                                                                                                            | 779                                 | 6,802                                             | (48)                                                                                                                                                           | 6,754                          |  |
| 70808                  | 2,568,021                                 | 4,636                                                 | 101,885            | 40,793                                                          | 193,494                                                                                                                                                        | 340,808                              | 15,112                                               | 209,261                                                                                                                                                        | 224,373                             | 249,993                                           | 32,375                                                                                                                                                         | 282,368                        |  |
| 70809                  | 2,394,167                                 | 4,322                                                 | 94,987             | 38,031                                                          | 70,337                                                                                                                                                         | 207,677                              | 14,089                                               | 192,480                                                                                                                                                        | 206,569                             | 233,068                                           | 3,497                                                                                                                                                          | 236,565                        |  |
| 70812                  | 4,629,090                                 | 8,356                                                 | 183,656            | 73,533                                                          | 167,465                                                                                                                                                        | 433,010                              | 27,241                                               | 189,846                                                                                                                                                        | 217,087                             | 450,635                                           | (134,996)                                                                                                                                                      | 315,639                        |  |
| 70813                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | -                                                    | 4,504                                                                                                                                                          | 4,504                               | -                                                 | (13,085)                                                                                                                                                       | (13,085)                       |  |
| 70901                  | 9,005,064                                 | 16,255                                                | 357,271            | 143,045                                                         | 100,890                                                                                                                                                        | 617,461                              | 52,992                                               | 348,108                                                                                                                                                        | 401,100                             | 876,629                                           | 24,411                                                                                                                                                         | 901,040                        |  |
| 70902                  | 948,712                                   | 1,713                                                 | 37,640             | 15,071                                                          | 121,190                                                                                                                                                        | 175,614                              | 5,583                                                | 235,018                                                                                                                                                        | 240,601                             | 92,356                                            | (18,402)                                                                                                                                                       | 73,954                         |  |
| 70903                  | 122,912                                   | 222                                                   | 4,876              | 1,953                                                           | 1,569                                                                                                                                                          | 8,620                                | 723                                                  | 3,167                                                                                                                                                          | 3,890                               | 11,965                                            | (613)                                                                                                                                                          | 11,352                         |  |
| 70905                  | 6,303,487                                 | 11,379                                                | 250,087            | 100,131                                                         | 110,031                                                                                                                                                        | 471,628                              | 37,094                                               | 61,254                                                                                                                                                         | 98,348                              | 613,635                                           | 7,149                                                                                                                                                          | 620,784                        |  |
| 70908                  | 365,655                                   | 660                                                   | 14,507             | 5,808                                                           | 39,386                                                                                                                                                         | 60,361                               | 2,152                                                | 7,042                                                                                                                                                          | 9,194                               | 35,596                                            | 12,449                                                                                                                                                         | 48,045                         |  |
| 71001                  | 186,377,690                               | 336,435                                               | 7,394,424          | 2,960,614                                                       | 4,241,414                                                                                                                                                      | 14,932,887                           | 1,096,781                                            | 1,013,805                                                                                                                                                      | 2,110,586                           | 18,143,576                                        | 2,680,246                                                                                                                                                      | 20,823,822                     |  |
| 71003                  | 53,426,767                                | 96,442                                                | 2,119,675          | 848,685                                                         | -                                                                                                                                                              | 3,064,802                            | 314,402                                              | 1,063,007                                                                                                                                                      | 1,377,409                           | 5,201,012                                         | (655,006)                                                                                                                                                      | 4,546,006                      |  |
| 71004                  | 17,632,684                                | 31,829                                                | 699,566            | 280,096                                                         | 804,373                                                                                                                                                        | 1,815,864                            | 103,763                                              | 427,256                                                                                                                                                        | 531,019                             | 1,716,514                                         | 11,678                                                                                                                                                         | 1,728,192                      |  |
| 71006                  | 84,347,417                                | 152,257                                               | 3,346,434          | 1,339,860                                                       | 771,067                                                                                                                                                        | 5,609,618                            | 496,361                                              | 135,394                                                                                                                                                        | 631,755                             | 8,211,089                                         | 337,781                                                                                                                                                        | 8,548,870                      |  |
| 71008                  | 31,615,345                                | 57,070                                                | 1,254,320          | 502,210                                                         | 1,040,688                                                                                                                                                      | 2,854,288                            | 186,048                                              | -                                                                                                                                                              | 186,048                             | 3,077,704                                         | 619,439                                                                                                                                                        | 3,697,143                      |  |
| 71011                  | 17,519,018                                | 31,624                                                | 695,057            | 278,290                                                         | 1,094,196                                                                                                                                                      | 2,099,167                            | 103,095                                              | -                                                                                                                                                              | 103,095                             | 1,705,449                                         | 488,819                                                                                                                                                        | 2,194,268                      |  |
| 71012                  | 2,444,069                                 | 4,412                                                 | 96,967             | 38,824                                                          | 20,763                                                                                                                                                         | 160,966                              | 14,383                                               | 73,250                                                                                                                                                         | 87,633                              | 237,926                                           | (1,356)                                                                                                                                                        | 236,570                        |  |
| 71015                  | 8,799,441                                 | 15,884                                                | 349,113            | 139,779                                                         | 245,613                                                                                                                                                        | 750,389                              | 51,782                                               | 60,119                                                                                                                                                         | 111,901                             | 856,612                                           | 228,116                                                                                                                                                        | 1,084,728                      |  |
| 71016                  | 10,765,152                                | 19,432                                                | 427,101            | 171,004                                                         | 139,136                                                                                                                                                        | 756,673                              | 63,350                                               | 123,169                                                                                                                                                        | 186,519                             | 1,047,971                                         | 7,322                                                                                                                                                          | 1,055,293                      |  |
| 71017                  | 23,023,723                                | 41,561                                                | 913,453            | 365,732                                                         | 32,804                                                                                                                                                         | 1,353,550                            | 135,488                                              | 335,127                                                                                                                                                        | 470,615                             | 2,241,323                                         | (11,798)                                                                                                                                                       | 2,229,525                      |  |
| 71018                  | 51,464,419                                | 92,900                                                | 2,041,820          | 817,514                                                         | 310,192                                                                                                                                                        | 3,262,426                            | 302,854                                              | 1,009,920                                                                                                                                                      | 1,312,774                           | 5,009,981                                         | (33,975)                                                                                                                                                       | 4,976,006                      |  |
| 71019                  | 18,312,069                                | 33,056                                                | 726,520            | 290,888                                                         | 1,222,744                                                                                                                                                      | 2,273,208                            | 107,761                                              | -                                                                                                                                                              | 107,761                             | 1,782,651                                         | 585,066                                                                                                                                                        | 2,367,717                      |  |
| 71020                  | 12,801,670                                | 23,109                                                | 507,899            | 203,355                                                         | 204,882                                                                                                                                                        | 939,245                              | 75,334                                               | 244,402                                                                                                                                                        | 319,736                             | 1,246,222                                         | 48,742                                                                                                                                                         | 1,294,964                      |  |
| 71024                  | 2,109,000                                 | 3,807                                                 | 83,673             | 33,501                                                          | -                                                                                                                                                              | 120,981                              | 12,411                                               | 171,663                                                                                                                                                        | 184,074                             | 205,308                                           | (164,381)                                                                                                                                                      | 40,927                         |  |
| 71025                  | 4,462,643                                 | 8,056                                                 | 177,053            | 70,890                                                          | 142,590                                                                                                                                                        | 398,589                              | 26,261                                               | 1,965                                                                                                                                                          | 28,226                              | 434,431                                           | 49,425                                                                                                                                                         | 483,856                        |  |
| 71026                  | 4,111,162                                 | 7,421                                                 | 163,108            | 65,306                                                          | 998,739                                                                                                                                                        | 1,234,574                            | 24,193                                               | 684,419                                                                                                                                                        | 708,612                             | 400,215                                           | 254,483                                                                                                                                                        | 654,698                        |  |
| 71027                  | 276,092                                   | 498                                                   | 10,954             | 4,385                                                           | 23,876                                                                                                                                                         | 39,713                               | 1,625                                                | 12,187                                                                                                                                                         | 13,812                              | 26,877                                            | 14,194                                                                                                                                                         | 41,071                         |  |
| 71028                  | 152,827                                   | 276                                                   | 6,063              | 2,428                                                           | 9,338                                                                                                                                                          | 18,105                               | 899                                                  | 1,926                                                                                                                                                          | 2,825                               | 14,877                                            | (8,521)                                                                                                                                                        | 6,356                          |  |
| 71030                  | 152,190                                   | 275                                                   | 6,038              | 2,418                                                           | 1,962                                                                                                                                                          | 10,693                               | 896                                                  | 10,642                                                                                                                                                         | 11,538                              | 14,815                                            | (8,217)                                                                                                                                                        | 6,598                          |  |
| 71031                  | 1,920,602                                 | 3,467                                                 | 76,199             | 30,509                                                          | 60,849                                                                                                                                                         | 171,024                              | 11,302                                               | 1,212                                                                                                                                                          | 12,514                              | 186,968                                           | 15,490                                                                                                                                                         | 202,458                        |  |
| 71032                  | 1,982,486                                 | 3,579                                                 | 78,654             | 31,492                                                          | 344,826                                                                                                                                                        | 458,551                              | 11,666                                               | 758,000                                                                                                                                                        | 769,666                             | 192,992                                           | (37,284)                                                                                                                                                       | 155,708                        |  |
| 71034                  | 608,960                                   | 1,099                                                 | 24,160             | 9,673                                                           | 14,755                                                                                                                                                         | 49,687                               | 3,584                                                | 175,980                                                                                                                                                        | 179,564                             | 59,281                                            | (15,266)                                                                                                                                                       | 44,015                         |  |
| 71035                  | 171,975                                   | 310                                                   | 6,823              | 2,732                                                           | 14,508                                                                                                                                                         | 24,373                               | 1,012                                                | 163,052                                                                                                                                                        | 164,064                             | 16,742                                            | (23,767)                                                                                                                                                       | (7,025)                        |  |
| 71036                  | 874,723                                   | 1,579                                                 | 34,704             | 13,895                                                          | 708                                                                                                                                                            | 50,886                               | 5,148                                                | 83,317                                                                                                                                                         | 88,465                              | 85,153                                            | (34,878)                                                                                                                                                       | 50,275                         |  |
| 71037                  | 568,967                                   | 1,027                                                 | 22,573             | 9,038                                                           | 34,816                                                                                                                                                         | 67,454                               | 3,348                                                | 5,812                                                                                                                                                          | 9,160                               | 55,388                                            | 2,622                                                                                                                                                          | 58,010                         |  |
| 71038                  | 3,091,317                                 | 5,580                                                 | 122,646            | 49,106                                                          | 267,899                                                                                                                                                        | 445,231                              | 18,192                                               | 335,123                                                                                                                                                        | 353,315                             | 300,935                                           | 86,050                                                                                                                                                         | 386,985                        |  |
| 71039                  | 230,657                                   | 416                                                   | 9,151              | 3,664                                                           | -                                                                                                                                                              | 13,231                               | 1,357                                                | 481,299                                                                                                                                                        | 482,656                             | 22,454                                            | (308,382)                                                                                                                                                      | (285,928)                      |  |
| 71042                  | 413,663                                   | 747                                                   | 16,412             | 6,571                                                           | 185,266                                                                                                                                                        | 208,996                              | 2,434                                                | 40,846                                                                                                                                                         | 43,280                              | 40,269                                            | 10,869                                                                                                                                                         | 51,138                         |  |
| 71043                  | 133,004                                   | 240                                                   | 5,277              | 2,113                                                           | 12,260                                                                                                                                                         | 19,890                               | 783                                                  | 5,065                                                                                                                                                          | 5,848                               | 12,948                                            | 289                                                                                                                                                            | 13,237                         |  |
| 71044                  | 9,575,782                                 | 17,285                                                | 379,913            | 152,112                                                         | 36,938                                                                                                                                                         | 586,248                              | 56,351                                               | 338,505                                                                                                                                                        | 394,856                             | 932,187                                           | (149,543)                                                                                                                                                      | 782,644                        |  |
| 71045                  | 3,314,152                                 | 5,982                                                 | 131,487            | 52,645                                                          | -                                                                                                                                                              | 190,114                              | 19,503                                               | 127,415                                                                                                                                                        | 146,918                             | 322,627                                           | (171,642)                                                                                                                                                      | 150,985                        |  |
| 71047                  | 1,141,265                                 | 2,060                                                 | 45,279             | 18,129                                                          | 155,202                                                                                                                                                        | 220,670                              | 6,716                                                | 110,634                                                                                                                                                        | 117,350                             | 111,100                                           | 68,396                                                                                                                                                         | 179,496                        |  |
| 71101                  | 10,789,370                                | 19,476                                                | 428,062            | 171,390                                                         | 119,494                                                                                                                                                        | 738,422                              | 63,492                                               | 36,011                                                                                                                                                         | 99,503                              | 1,050,328                                         | 12,744                                                                                                                                                         | 1,063,072                      |  |
| 71103                  | 12,276,852                                | 22,161                                                | 487,077            | 195,018                                                         | 1,072,650                                                                                                                                                      | 1,776,906                            | 72,246                                               | -                                                                                                                                                              | 72,246                              | 1,195,132                                         | 480,199                                                                                                                                                        | 1,675,331                      |  |
| 71105                  | 4,440,921                                 | 8,016                                                 | 176,191            | 70,544                                                          | 5,028                                                                                                                                                          | 259,779                              | 26,134                                               | 240,951                                                                                                                                                        | 267,085                             | 432,317                                           | (121,730)                                                                                                                                                      | 310,587                        |  |
| 71106                  | 781,704                                   | 1,411                                                 | 31,014             | 12,417                                                          | 15,705                                                                                                                                                         | 60,547                               | 4,600                                                | 29,770                                                                                                                                                         | 34,370                              | 76,098                                            | (5,109)                                                                                                                                                        | 70,989                         |  |

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

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

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

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources |                                                                                                                                                                |                                     | Pension Expense                                   |                                                                                                                                                                |                                |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience    | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                      |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |
| 71805                  | 344,900                                   | 623                                                   | 13,684             | 5,478                                                           | 62,362                                                                                                                                                         | 82,147                               | 2,030                                                | 49,797                                                                                                                                                         | 51,827                              | 33,576                                            | 272                                                                                                                                                            | 33,848                         |
| 71807                  | 2,488,487                                 | 4,492                                                 | 98,729             | 39,530                                                          | -                                                                                                                                                              | 142,751                              | 14,644                                               | 295,302                                                                                                                                                        | 309,946                             | 242,250                                           | (174,586)                                                                                                                                                      | 67,664                         |
| 71808                  | 7,467,390                                 | 13,480                                                | 296,264            | 118,620                                                         | 283,651                                                                                                                                                        | 712,015                              | 43,944                                               | 8,777                                                                                                                                                          | 52,721                              | 726,939                                           | 59,455                                                                                                                                                         | 786,394                        |
| 71809                  | 14,107,647                                | 25,466                                                | 559,713            | 224,100                                                         | 457,635                                                                                                                                                        | 1,266,914                            | 83,020                                               | -                                                                                                                                                              | 83,020                              | 1,373,357                                         | 287,240                                                                                                                                                        | 1,660,597                      |
| 71810                  | 2,719,678                                 | 4,909                                                 | 107,902            | 43,202                                                          | 137,325                                                                                                                                                        | 293,338                              | 16,005                                               | 3,017                                                                                                                                                          | 19,022                              | 264,756                                           | 71,782                                                                                                                                                         | 336,538                        |
| 71811                  | 13,962,139                                | 25,203                                                | 553,940            | 221,789                                                         | 819,375                                                                                                                                                        | 1,620,307                            | 82,163                                               | 19,522                                                                                                                                                         | 101,685                             | 1,359,192                                         | 269,132                                                                                                                                                        | 1,628,324                      |
| 71812                  | 240,132                                   | 433                                                   | 9,527              | 3,815                                                           | 19,902                                                                                                                                                         | 33,677                               | 1,413                                                | 4,504                                                                                                                                                          | 5,917                               | 23,376                                            | 2,822                                                                                                                                                          | 26,198                         |
| 71813                  | 2,120,322                                 | 3,827                                                 | 84,123             | 33,682                                                          | 80,539                                                                                                                                                         | 202,171                              | 12,478                                               | 48,015                                                                                                                                                         | 60,493                              | 206,410                                           | 33,615                                                                                                                                                         | 240,025                        |
| 71815                  | 276,064                                   | 498                                                   | 10,953             | 4,385                                                           | 17,489                                                                                                                                                         | 33,325                               | 1,625                                                | 667                                                                                                                                                            | 2,292                               | 26,874                                            | 6,356                                                                                                                                                          | 33,230                         |
| 71817                  | 1,558,574                                 | 2,813                                                 | 61,835             | 24,758                                                          | 61,150                                                                                                                                                         | 150,556                              | 9,172                                                | 508                                                                                                                                                            | 9,680                               | 151,725                                           | 45,871                                                                                                                                                         | 197,596                        |
| 71819                  | 4,774                                     | 9                                                     | 189                | 75                                                              | 356                                                                                                                                                            | 629                                  | 28                                                   | 942                                                                                                                                                            | 970                                 | 465                                               | (400)                                                                                                                                                          | 65                             |
| 71901                  | 8,210,583                                 | 14,821                                                | 325,750            | 130,425                                                         | 48,662                                                                                                                                                         | 519,658                              | 48,317                                               | 634,510                                                                                                                                                        | 682,827                             | 799,287                                           | (255,375)                                                                                                                                                      | 543,912                        |
| 71902                  | 82,134                                    | 148                                                   | 3,259              | 1,305                                                           | 599                                                                                                                                                            | 5,311                                | 483                                                  | 3,258                                                                                                                                                          | 3,741                               | 7,996                                             | 555                                                                                                                                                            | 8,551                          |
| 71904                  | 774,010                                   | 1,397                                                 | 30,708             | 12,295                                                          | 1,344                                                                                                                                                          | 45,744                               | 4,555                                                | 18,841                                                                                                                                                         | 23,396                              | 75,349                                            | (1,080)                                                                                                                                                        | 74,269                         |
| 71905                  | 449,205                                   | 811                                                   | 17,822             | 7,136                                                           | 23,237                                                                                                                                                         | 49,006                               | 2,643                                                | 1,975                                                                                                                                                          | 4,618                               | 43,729                                            | 7,554                                                                                                                                                          | 51,283                         |
| 71906                  | 3,659,240                                 | 6,605                                                 | 145,178            | 58,127                                                          | 3,068                                                                                                                                                          | 212,978                              | 21,534                                               | 281,209                                                                                                                                                        | 302,743                             | 356,221                                           | (116,104)                                                                                                                                                      | 240,117                        |
| 71907                  | 664,230                                   | 1,199                                                 | 26,353             | 10,552                                                          | 415,263                                                                                                                                                        | 453,367                              | 3,909                                                | -                                                                                                                                                              | 3,909                               | 64,662                                            | 146,746                                                                                                                                                        | 211,408                        |
| 72001                  | 5,837,153                                 | 10,537                                                | 231,586            | 92,723                                                          | 48,171                                                                                                                                                         | 383,017                              | 34,350                                               | 205,426                                                                                                                                                        | 239,776                             | 568,238                                           | (57,254)                                                                                                                                                       | 510,984                        |
| 72002                  | 18,364,892                                | 33,151                                                | 728,616            | 291,726                                                         | 448,575                                                                                                                                                        | 1,502,068                            | 108,072                                              | 115,621                                                                                                                                                        | 223,693                             | 1,787,793                                         | (96,458)                                                                                                                                                       | 1,691,335                      |
| 72004                  | 627,568                                   | 1,133                                                 | 24,898             | 9,968                                                           | 5,057                                                                                                                                                          | 41,056                               | 3,693                                                | 10,565                                                                                                                                                         | 14,258                              | 61,093                                            | (6,630)                                                                                                                                                        | 54,463                         |
| 72006                  | 11,529,738                                | 20,813                                                | 457,436            | 183,150                                                         | 4,666,476                                                                                                                                                      | 5,327,875                            | 67,849                                               | 3,158,097                                                                                                                                                      | 3,225,946                           | 1,122,402                                         | 225,364                                                                                                                                                        | 1,347,766                      |
| 72007                  | 875,185                                   | 1,580                                                 | 34,722             | 13,902                                                          | 70,991                                                                                                                                                         | 121,195                              | 5,150                                                | 113,337                                                                                                                                                        | 118,487                             | 85,198                                            | 6,867                                                                                                                                                          | 92,065                         |
| 72009                  | 5,884,349                                 | 10,622                                                | 233,458            | 93,473                                                          | 371,483                                                                                                                                                        | 709,036                              | 34,628                                               | 120,717                                                                                                                                                        | 155,345                             | 572,832                                           | 43,065                                                                                                                                                         | 615,897                        |
| 72010                  | 439,278                                   | 793                                                   | 17,428             | 6,978                                                           | 17,368                                                                                                                                                         | 42,567                               | 2,585                                                | 1,331                                                                                                                                                          | 3,916                               | 42,763                                            | 9,065                                                                                                                                                          | 51,828                         |
| 72011                  | 265,694                                   | 480                                                   | 10,541             | 4,221                                                           | 12,393                                                                                                                                                         | 27,635                               | 1,564                                                | 4,056                                                                                                                                                          | 5,620                               | 25,865                                            | 7,713                                                                                                                                                          | 33,578                         |
| 72012                  | 150,155                                   | 271                                                   | 5,957              | 2,385                                                           | 499                                                                                                                                                            | 9,112                                | 884                                                  | 6,136                                                                                                                                                          | 7,020                               | 14,617                                            | (3,594)                                                                                                                                                        | 11,023                         |
| 72101                  | 25,859,580                                | 46,680                                                | 1,025,963          | 410,780                                                         | 609,036                                                                                                                                                        | 2,092,459                            | 152,176                                              | 26,335                                                                                                                                                         | 178,511                             | 2,517,390                                         | 126,573                                                                                                                                                        | 2,643,963                      |
| 72102                  | 47,602,620                                | 85,929                                                | 1,888,606          | 756,168                                                         | 814,246                                                                                                                                                        | 3,544,949                            | 280,128                                              | 232,156                                                                                                                                                        | 512,284                             | 4,634,040                                         | 153,539                                                                                                                                                        | 4,787,579                      |
| 72108                  | 489,668                                   | 884                                                   | 19,427             | 7,778                                                           | 18,791                                                                                                                                                         | 46,880                               | 2,882                                                | 995                                                                                                                                                            | 3,877                               | 47,668                                            | 8,278                                                                                                                                                          | 55,946                         |
| 72109                  | 131,109                                   | 237                                                   | 5,202              | 2,083                                                           | 37,837                                                                                                                                                         | 45,359                               | 772                                                  | 59,834                                                                                                                                                         | 60,606                              | 12,763                                            | (7,158)                                                                                                                                                        | 5,605                          |
| 72110                  | 2,772,731                                 | 5,005                                                 | 110,006            | 44,045                                                          | 145,651                                                                                                                                                        | 304,707                              | 16,317                                               | -                                                                                                                                                              | 16,317                              | 269,921                                           | 77,215                                                                                                                                                         | 347,136                        |
| 72111                  | 132,459                                   | 239                                                   | 5,255              | 2,105                                                           | 4,168                                                                                                                                                          | 11,767                               | 779                                                  | 12,817                                                                                                                                                         | 13,596                              | 12,895                                            | (5,757)                                                                                                                                                        | 7,138                          |
| 72112                  | 5,183,529                                 | 9,357                                                 | 205,653            | 82,341                                                          | 156,858                                                                                                                                                        | 454,209                              | 30,504                                               | 13,588                                                                                                                                                         | 44,092                              | 504,608                                           | 60,469                                                                                                                                                         | 565,077                        |
| 72113                  | 252,723                                   | 456                                                   | 10,027             | 4,014                                                           | 17,837                                                                                                                                                         | 32,334                               | 1,487                                                | -                                                                                                                                                              | 1,487                               | 24,602                                            | 19,647                                                                                                                                                         | 44,249                         |
| 72114                  | 731,404                                   | 1,320                                                 | 29,018             | 11,619                                                          | 141,337                                                                                                                                                        | 183,294                              | 4,304                                                | 33,171                                                                                                                                                         | 37,475                              | 71,201                                            | 32,019                                                                                                                                                         | 103,220                        |
| 72115                  | 15,302,926                                | 27,624                                                | 607,134            | 243,087                                                         | 676,523                                                                                                                                                        | 1,554,368                            | 90,053                                               | 7,637                                                                                                                                                          | 97,690                              | 1,489,716                                         | 221,348                                                                                                                                                        | 1,711,064                      |
| 72116                  | 1,891,478                                 | 3,414                                                 | 75,043             | 30,046                                                          | -                                                                                                                                                              | 108,503                              | 11,131                                               | 118,754                                                                                                                                                        | 129,885                             | 184,132                                           | (102,400)                                                                                                                                                      | 81,732                         |
| 72117                  | 336,679                                   | 608                                                   | 13,358             | 5,348                                                           | 24,520                                                                                                                                                         | 43,834                               | 1,981                                                | 56,841                                                                                                                                                         | 58,822                              | 32,775                                            | (134,804)                                                                                                                                                      | (102,029)                      |
| 72119                  | 3,756,695                                 | 6,781                                                 | 149,045            | 59,675                                                          | 784,147                                                                                                                                                        | 999,648                              | 22,107                                               | 997,472                                                                                                                                                        | 1,019,579                           | 365,708                                           | (67,518)                                                                                                                                                       | 298,190                        |
| 72120                  | 74,075                                    | 134                                                   | 2,939              | 1,177                                                           | 39,224                                                                                                                                                         | 43,474                               | 436                                                  | 10,421                                                                                                                                                         | 10,857                              | 7,211                                             | 15,538                                                                                                                                                         | 22,749                         |
| 72122                  | 1,134,241                                 | 2,047                                                 | 45,000             | 18,018                                                          | 46,681                                                                                                                                                         | 111,746                              | 6,675                                                | 14,692                                                                                                                                                         | 21,367                              | 110,417                                           | 23,488                                                                                                                                                         | 133,905                        |
| 72123                  | 695,803                                   | 1,256                                                 | 27,606             | 11,053                                                          | -                                                                                                                                                              | 39,915                               | 4,095                                                | 340,124                                                                                                                                                        | 344,219                             | 67,735                                            | (243,449)                                                                                                                                                      | (175,714)                      |
| 72124                  | 5,765,657                                 | 10,408                                                | 228,749            | 91,587                                                          | 393,457                                                                                                                                                        | 724,201                              | 33,929                                               | 59,331                                                                                                                                                         | 93,260                              | 561,278                                           | 149,231                                                                                                                                                        | 710,509                        |
| 72125                  | 291,642                                   | 526                                                   | 11,571             | 4,632                                                           | 48,329                                                                                                                                                         | 65,058                               | 1,716                                                | 19,001                                                                                                                                                         | 20,717                              | 28,391                                            | 24,179                                                                                                                                                         | 52,570                         |
| 72126                  | 38,142                                    | 69                                                    | 1,513              | 606                                                             | 5,420                                                                                                                                                          | 7,608                                | 224                                                  | 1,005                                                                                                                                                          | 1,229                               | 3,713                                             | 1,604                                                                                                                                                          | 5,317                          |
| 72127                  | 1,368,365                                 | 2,470                                                 | 54,289             | 21,736                                                          | 312,546                                                                                                                                                        | 391,041                              | 8,052                                                | 271,682                                                                                                                                                        | 279,734                             | 133,208                                           | 12,088                                                                                                                                                         | 145,296                        |
| 72201                  | 8,912,610                                 | 16,088                                                | 353,603            | 141,577                                                         | 182,679                                                                                                                                                        | 693,947                              | 52,448                                               | 513,444                                                                                                                                                        | 565,892                             | 867,629                                           | (129,858)                                                                                                                                                      | 737,771                        |
| 72202                  | 28,282,296                                | 51,053                                                | 1,122,083          | 449,264                                                         | 333,839                                                                                                                                                        | 1,956,239                            | 166,433                                              | 461,550                                                                                                                                                        | 627,983                             | 2,753,237                                         | 249,473                                                                                                                                                        | 3,002,710                      |
| 72203                  | 435,598                                   | 786                                                   | 17,282             | 6,919                                                           | 1,649                                                                                                                                                          | 26,636                               | 2,563                                                | 12,699                                                                                                                                                         | 15,262                              | 42,405                                            | (21,949)                                                                                                                                                       | 20,456                         |
| 72204                  | 8,537,751                                 | 15,412                                                | 338,730            | 135,623                                                         | 249,566                                                                                                                                                        | 739,331                              | 50,242                                               | 94,752                                                                                                                                                         | 144,994                             | 831,137                                           | 118,787                                                                                                                                                        | 949,924                        |
| 72205                  | 4,774,245                                 | 8,618                                                 | 189,415            | 75,839                                                          | 119,958                                                                                                                                                        | 393,830                              | 28,095                                               | 97,876                                                                                                                                                         | 125,971                             | 464,765                                           | 38,945                                                                                                                                                         | 503,710                        |
| 72206                  | 21,554                                    | 39                                                    | 855                | 342                                                             | 36                                                                                                                                                             | 1,272                                | 127                                                  | 1,996                                                                                                                                                          | 2,123                               | 2,098                                             | (725)                                                                                                                                                          | 1,373                          |
| 72207                  | 806,996                                   | 1,457                                                 | 32,017             | 12,820                                                          | 17,141                                                                                                                                                         | 63,435                               | 4,749                                                | 68,599                                                                                                                                                         | 73,348                              | 78,560                                            | (18,970)                                                                                                                                                       | 59,590                         |
| 72210                  | 4,912,277                                 | 8,867                                                 | 194,892            | 78,032                                                          | 107,210                                                                                                                                                        | 389,001                              | 28,907                                               | 159,995                                                                                                                                                        | 188,902                             | 478,202                                           | 96,646                                                                                                                                                         | 574,848                        |
| 72301                  | 28,139,561                                | 50,795                                                | 1,116,420          | 446,997                                                         | -                                                                                                                                                              | 1,614,212                            | 165,594                                              | 464,526                                                                                                                                                        | 630,120                             | 2,739,342                                         | (279,060)                                                                                                                                                      | 2,460,282                      |
| 72302                  | 57,829,894                                | 104,390                                               | 2,294,367          | 918,629                                                         | -                                                                                                                                                              | 3,317,386                            | 340,313                                              | 1,435,342                                                                                                                                                      | 1,775,655                           | 5,629,650                                         | (566,776)                                                                                                                                                      | 5,062,874                      |
| 72303                  | 16,553,103                                | 29,880                                                | 656,735            | 262,946                                                         | 338,485                                                                                                                                                        | 1,288,046                            | 97,410                                               | 512,003                                                                                                                                                        | 609,413                             | 1,611,419                                         | 14,784                                                                                                                                                         | 1,626,203                      |
| 72304                  | 16,670,639                                | 30,093                                                | 661,398            | 264,813                                                         | 499,515                                                                                                                                                        | 1,455,819                            | 98,102                                               | 131,557                                                                                                                                                        | 229,659                             | 1,622,861                                         | 80,875                                                                                                                                                         | 1,703,736                      |
| 72305                  | 146,020,790                               | 263,585                                               | 5,793,288          | 2,319,543                                                       | 8,685                                                                                                                                                          | 8,385,101                            | 859,292                                              | 534,209                                                                                                                                                        | 1,393,501                           | 14,214,895                                        | (182,942)                                                                                                                                                      | 14,031,953                     |
| 72306                  | 27,424,970                                | 49,505                                                | 1,088,069          | 435,646                                                         | 144,354                                                                                                                                                        | 1,717,574                            | 161,388                                              | 330,587                                                                                                                                                        | 491,975                             | 2,669,778                                         | (188,400)                                                                                                                                                      | 2,481,378                      |
| 72307                  | 3,204,263                                 | 5,784                                                 | 127,127            | 50,900                                                          | 111,664                                                                                                                                                        | 295,475                              | 18,856                                               | 3,090,569                                                                                                                                                      | 3,109,425                           | 311,930                                           | (1,428,588)                                                                                                                                                    | (1,116,658)                    |
| 72309                  | 10,623,167                                | 19,176                                                | 421,468            | 168,749                                                         | 652,963                                                                                                                                                        | 1,262,356                            | 62,514                                               | -                                                                                                                                                              | 62,514                              | 1,034,149                                         | 358,110                                                                                                                                                        | 1,392,259                      |

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      |                                                   | Outstanding Balance of Deferred Inflows of Resources                                                                                                           |                                     |                                                   | Pension Expense                                                                                                                                                |                                |  |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |  |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                   |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |  |
| 72314                  | 14,516,992                                | 26,205                                                | 575,953            | 230,602                                                         | 2,829,672                                                                                                                                                      | 3,662,432                            | 85,428                                            | -                                                                                                                                                              | 85,428                              | 1,413,206                                         | 1,138,635                                                                                                                                                      | 2,551,841                      |  |
| 72316                  | 994,379                                   | 1,795                                                 | 39,451             | 15,796                                                          | 2,329                                                                                                                                                          | 59,371                               | 5,852                                             | 125,779                                                                                                                                                        | 131,631                             | 96,801                                            | (37,200)                                                                                                                                                       | 59,601                         |  |
| 72319                  | 8,707,911                                 | 15,719                                                | 345,481            | 138,325                                                         | 35,692                                                                                                                                                         | 535,217                              | 51,244                                            | 399,407                                                                                                                                                        | 450,651                             | 847,701                                           | (241,370)                                                                                                                                                      | 606,331                        |  |
| 72321                  | 29,443,212                                | 53,149                                                | 1,168,142          | 467,706                                                         | 1,199,794                                                                                                                                                      | 2,888,791                            | 173,265                                           | 2,017,445                                                                                                                                                      | 2,190,710                           | 2,866,251                                         | 70,907                                                                                                                                                         | 2,937,158                      |  |
| 72322                  | 3,863,228                                 | 6,974                                                 | 153,271            | 61,367                                                          | 124,953                                                                                                                                                        | 346,565                              | 22,734                                            | 56,587                                                                                                                                                         | 79,321                              | 376,079                                           | 56,437                                                                                                                                                         | 432,516                        |  |
| 72323                  | 7,467,923                                 | 13,481                                                | 296,285            | 118,628                                                         | 114,245                                                                                                                                                        | 542,639                              | 43,947                                            | 93,970                                                                                                                                                         | 137,917                             | 726,991                                           | (73,684)                                                                                                                                                       | 653,307                        |  |
| 72324                  | 490,512                                   | 885                                                   | 19,461             | 7,792                                                           | 26,172                                                                                                                                                         | 54,310                               | 2,887                                             | 69,668                                                                                                                                                         | 72,555                              | 47,751                                            | (24,178)                                                                                                                                                       | 23,573                         |  |
| 72327                  | 13,345,255                                | 24,090                                                | 529,465            | 211,990                                                         | 706,424                                                                                                                                                        | 1,471,969                            | 78,533                                            | 980,412                                                                                                                                                        | 1,058,945                           | 1,299,140                                         | 305,420                                                                                                                                                        | 1,604,560                      |  |
| 72328                  | 81,025                                    | 146                                                   | 3,215              | 1,287                                                           | 14,728                                                                                                                                                         | 19,376                               | 477                                               | 165                                                                                                                                                            | 642                                 | 7,888                                             | 7,501                                                                                                                                                          | 15,389                         |  |
| 72329                  | 755,682                                   | 1,364                                                 | 29,981             | 12,004                                                          | 82,233                                                                                                                                                         | 125,582                              | 4,447                                             | 35,746                                                                                                                                                         | 40,193                              | 73,564                                            | 13,218                                                                                                                                                         | 86,782                         |  |
| 72330                  | 705,195                                   | 1,273                                                 | 27,978             | 11,202                                                          | 26,104                                                                                                                                                         | 66,557                               | 4,150                                             | 30,988                                                                                                                                                         | 35,138                              | 68,650                                            | (13,359)                                                                                                                                                       | 55,291                         |  |
| 72331                  | 2,357,471                                 | 4,256                                                 | 93,531             | 37,449                                                          | 1,186                                                                                                                                                          | 136,422                              | 13,873                                            | 243,255                                                                                                                                                        | 257,128                             | 229,496                                           | (133,643)                                                                                                                                                      | 95,853                         |  |
| 72332                  | 4,774,228                                 | 8,618                                                 | 189,415            | 75,838                                                          | 61,991                                                                                                                                                         | 335,862                              | 28,095                                            | 79,309                                                                                                                                                         | 107,404                             | 464,764                                           | 8,568                                                                                                                                                          | 473,332                        |  |
| 72333                  | 1,153,717                                 | 2,083                                                 | 45,773             | 18,327                                                          | 54,727                                                                                                                                                         | 120,910                              | 6,789                                             | 34,654                                                                                                                                                         | 41,443                              | 112,313                                           | 17,958                                                                                                                                                         | 130,271                        |  |
| 72334                  | 4,819,516                                 | 8,700                                                 | 191,211            | 76,558                                                          | 12,591                                                                                                                                                         | 289,060                              | 28,362                                            | 46,596                                                                                                                                                         | 74,958                              | 469,172                                           | 42,434                                                                                                                                                         | 511,606                        |  |
| 72335                  | 2,397,328                                 | 4,327                                                 | 95,113             | 38,081                                                          | 1,015                                                                                                                                                          | 138,536                              | 14,108                                            | 51,356                                                                                                                                                         | 65,464                              | 233,376                                           | (17,485)                                                                                                                                                       | 215,891                        |  |
| 72338                  | 375,916                                   | 679                                                   | 14,914             | 5,971                                                           | 23,445                                                                                                                                                         | 45,009                               | 2,212                                             | 75,709                                                                                                                                                         | 77,921                              | 36,595                                            | (65,049)                                                                                                                                                       | (28,454)                       |  |
| 72339                  | 1,724,011                                 | 3,112                                                 | 68,399             | 27,386                                                          | 230,377                                                                                                                                                        | 329,274                              | 10,145                                            | 370,937                                                                                                                                                        | 381,082                             | 167,830                                           | (41,090)                                                                                                                                                       | 126,740                        |  |
| 72340                  | 1,044,747                                 | 1,886                                                 | 41,450             | 16,596                                                          | 25,184                                                                                                                                                         | 85,116                               | 6,148                                             | 20,023                                                                                                                                                         | 26,171                              | 101,704                                           | 16,478                                                                                                                                                         | 118,182                        |  |
| 72342                  | 4,826,242                                 | 8,712                                                 | 191,478            | 76,665                                                          | 20,103                                                                                                                                                         | 296,958                              | 28,401                                            | 118,615                                                                                                                                                        | 147,016                             | 469,827                                           | (38,647)                                                                                                                                                       | 431,180                        |  |
| 72343                  | 96,963                                    | 175                                                   | 3,847              | 1,540                                                           | 12,322                                                                                                                                                         | 17,884                               | 571                                               | 28,678                                                                                                                                                         | 29,249                              | 9,439                                             | (1,055)                                                                                                                                                        | 8,384                          |  |
| 72346                  | 1,608,349                                 | 2,903                                                 | 63,810             | 25,549                                                          | 79,680                                                                                                                                                         | 171,942                              | 9,465                                             | 81,299                                                                                                                                                         | 90,764                              | 156,570                                           | 37,221                                                                                                                                                         | 193,791                        |  |
| 72347                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | -                                                 | 38,057                                                                                                                                                         | 38,057                              | -                                                 | (232,057)                                                                                                                                                      | (232,057)                      |  |
| 72348                  | 1,383,653                                 | 2,498                                                 | 54,896             | 21,979                                                          | 9,616                                                                                                                                                          | 88,989                               | 8,142                                             | 98,621                                                                                                                                                         | 106,763                             | 134,696                                           | (17,922)                                                                                                                                                       | 116,774                        |  |
| 72349                  | 962,399                                   | 1,737                                                 | 38,183             | 15,287                                                          | 34,041                                                                                                                                                         | 89,248                               | 5,663                                             | 46,573                                                                                                                                                         | 52,236                              | 93,688                                            | (3,118)                                                                                                                                                        | 90,570                         |  |
| 72350                  | 405,035                                   | 731                                                   | 16,070             | 6,434                                                           | 4,627                                                                                                                                                          | 27,862                               | 2,384                                             | 13,198                                                                                                                                                         | 15,582                              | 39,430                                            | 1,349                                                                                                                                                          | 40,779                         |  |
| 72351                  | 2,333,311                                 | 4,212                                                 | 92,573             | 37,065                                                          | 31,422                                                                                                                                                         | 165,272                              | 13,731                                            | 17,710                                                                                                                                                         | 31,441                              | 227,144                                           | (10,306)                                                                                                                                                       | 216,838                        |  |
| 72352                  | 107,344                                   | 194                                                   | 4,259              | 1,705                                                           | 1,296                                                                                                                                                          | 7,454                                | 632                                               | 64,216                                                                                                                                                         | 64,848                              | 10,450                                            | (21,437)                                                                                                                                                       | (10,987)                       |  |
| 72401                  | 19,776,770                                | 35,699                                                | 784,632            | 314,154                                                         | 160,920                                                                                                                                                        | 1,295,405                            | 116,381                                           | 564,407                                                                                                                                                        | 680,788                             | 1,925,238                                         | (41,119)                                                                                                                                                       | 1,884,119                      |  |
| 72402                  | 10,866,816                                | 19,616                                                | 431,134            | 172,619                                                         | 28,657                                                                                                                                                         | 652,026                              | 63,948                                            | 75,312                                                                                                                                                         | 105,768                             | 1,057,868                                         | (32,026)                                                                                                                                                       | 1,025,842                      |  |
| 72403                  | 26,606,043                                | 48,027                                                | 1,055,579          | 422,637                                                         | 333,265                                                                                                                                                        | 1,859,508                            | 156,569                                           | -                                                                                                                                                              | 156,569                             | 2,590,057                                         | 187,745                                                                                                                                                        | 2,777,802                      |  |
| 72404                  | 1,834,069                                 | 3,311                                                 | 72,766             | 29,134                                                          | 4,433                                                                                                                                                          | 109,644                              | 10,793                                            | 71,980                                                                                                                                                         | 82,773                              | 178,544                                           | (32,875)                                                                                                                                                       | 145,669                        |  |
| 72407                  | 8,355,397                                 | 15,083                                                | 331,495            | 132,726                                                         | 189,104                                                                                                                                                        | 668,408                              | 49,169                                            | 93,999                                                                                                                                                         | 143,168                             | 813,385                                           | (47,049)                                                                                                                                                       | 766,336                        |  |
| 72408                  | 1,421,871                                 | 2,567                                                 | 56,412             | 22,587                                                          | 2,929                                                                                                                                                          | 84,495                               | 8,367                                             | 208,498                                                                                                                                                        | 216,865                             | 138,417                                           | (92,236)                                                                                                                                                       | 46,181                         |  |
| 72409                  | 18,531,772                                | 33,452                                                | 735,237            | 294,377                                                         | 501,859                                                                                                                                                        | 1,564,925                            | 109,054                                           | 377,428                                                                                                                                                        | 486,482                             | 1,804,039                                         | (4,722)                                                                                                                                                        | 1,799,317                      |  |
| 72411                  | 190,277                                   | 343                                                   | 7,549              | 3,022                                                           | -                                                                                                                                                              | 10,914                               | 1,120                                             | 63,724                                                                                                                                                         | 64,844                              | 18,523                                            | (33,174)                                                                                                                                                       | (14,651)                       |  |
| 72412                  | 561,719                                   | 1,014                                                 | 22,286             | 8,923                                                           | 19,281                                                                                                                                                         | 51,504                               | 3,306                                             | 2,021                                                                                                                                                          | 5,327                               | 54,682                                            | 7,451                                                                                                                                                          | 62,133                         |  |
| 72413                  | 2,988,573                                 | 5,395                                                 | 118,570            | 47,473                                                          | -                                                                                                                                                              | 171,438                              | 17,587                                            | 234,826                                                                                                                                                        | 252,413                             | 290,933                                           | (191,187)                                                                                                                                                      | 99,746                         |  |
| 72415                  | 432,945                                   | 782                                                   | 17,177             | 6,877                                                           | 65,494                                                                                                                                                         | 90,330                               | 2,548                                             | 42,930                                                                                                                                                         | 45,478                              | 42,146                                            | 1,098                                                                                                                                                          | 43,244                         |  |
| 72416                  | 17,957,978                                | 32,416                                                | 712,472            | 285,262                                                         | 411,631                                                                                                                                                        | 1,441,781                            | 105,678                                           | 489,711                                                                                                                                                        | 595,389                             | 1,748,181                                         | (39,633)                                                                                                                                                       | 1,708,548                      |  |
| 72417                  | 7,441                                     | 13                                                    | 295                | 118                                                             | -                                                                                                                                                              | 426                                  | 44                                                | 27,073                                                                                                                                                         | 27,117                              | 724                                               | (19,007)                                                                                                                                                       | (18,283)                       |  |
| 72501                  | 9,653,882                                 | 17,426                                                | 383,012            | 153,352                                                         | 58,852                                                                                                                                                         | 612,642                              | 56,810                                            | 163,915                                                                                                                                                        | 220,725                             | 939,790                                           | (123,283)                                                                                                                                                      | 816,507                        |  |
| 72502                  | 306,879                                   | 554                                                   | 12,175             | 4,875                                                           | 8,735                                                                                                                                                          | 26,339                               | 1,806                                             | 35,225                                                                                                                                                         | 37,031                              | 29,874                                            | (1,491)                                                                                                                                                        | 28,383                         |  |
| 72504                  | 106,793                                   | 193                                                   | 4,237              | 1,697                                                           | 6,010                                                                                                                                                          | 12,137                               | 628                                               | 538                                                                                                                                                            | 1,166                               | 10,396                                            | 3,067                                                                                                                                                          | 13,463                         |  |
| 72506                  | 2,107,340                                 | 3,804                                                 | 83,607             | 33,475                                                          | 61,672                                                                                                                                                         | 182,558                              | 12,401                                            | 57,437                                                                                                                                                         | 69,838                              | 205,146                                           | 29,958                                                                                                                                                         | 235,104                        |  |
| 72507                  | 3,246,612                                 | 5,861                                                 | 128,807            | 51,573                                                          | 25,046                                                                                                                                                         | 211,287                              | 19,105                                            | 172,776                                                                                                                                                        | 191,881                             | 316,053                                           | (139,041)                                                                                                                                                      | 177,012                        |  |
| 72509                  | 871,074                                   | 1,572                                                 | 34,559             | 13,837                                                          | 43,172                                                                                                                                                         | 93,140                               | 5,126                                             | 161,087                                                                                                                                                        | 166,213                             | 84,798                                            | (34,282)                                                                                                                                                       | 50,516                         |  |
| 72510                  | 247,555                                   | 447                                                   | 9,822              | 3,932                                                           | 53,299                                                                                                                                                         | 67,500                               | 1,457                                             | 6,043                                                                                                                                                          | 7,500                               | 24,099                                            | 7,896                                                                                                                                                          | 31,995                         |  |
| 72512                  | 782,349                                   | 1,412                                                 | 31,039             | 12,427                                                          | 42,297                                                                                                                                                         | 87,175                               | 4,604                                             | 71,801                                                                                                                                                         | 76,405                              | 76,160                                            | 12,446                                                                                                                                                         | 88,606                         |  |
| 72513                  | 1,463,261                                 | 2,641                                                 | 58,054             | 23,244                                                          | 77,281                                                                                                                                                         | 161,220                              | 8,611                                             | 69,999                                                                                                                                                         | 78,610                              | 142,446                                           | (30,561)                                                                                                                                                       | 111,885                        |  |
| 72601                  | 114,745,125                               | 207,129                                               | 4,552,445          | 1,822,728                                                       | 2,708,534                                                                                                                                                      | 9,290,836                            | 675,243                                           | 1,681,414                                                                                                                                                      | 2,356,657                           | 11,170,258                                        | 670,579                                                                                                                                                        | 11,840,837                     |  |
| 72602                  | 12,851,724                                | 23,199                                                | 509,885            | 204,150                                                         | 712,708                                                                                                                                                        | 1,449,942                            | 75,629                                            | -                                                                                                                                                              | 75,629                              | 1,251,095                                         | 409,355                                                                                                                                                        | 1,660,450                      |  |
| 72604                  | 51,933,594                                | 93,746                                                | 2,060,435          | 824,966                                                         | 1,373,028                                                                                                                                                      | 4,352,175                            | 305,615                                           | 39,996                                                                                                                                                         | 345,611                             | 5,055,654                                         | 458,033                                                                                                                                                        | 5,513,687                      |  |
| 72605                  | 4,300,548                                 | 7,763                                                 | 170,622            | 68,315                                                          | 16,702                                                                                                                                                         | 263,402                              | 25,308                                            | 163,845                                                                                                                                                        | 189,153                             | 418,652                                           | (27,330)                                                                                                                                                       | 391,322                        |  |
| 72606                  | 1,091,727                                 | 1,971                                                 | 43,314             | 17,342                                                          | 22,245                                                                                                                                                         | 84,872                               | 6,425                                             | 650,016                                                                                                                                                        | 656,441                             | 106,278                                           | (150,573)                                                                                                                                                      | (44,295)                       |  |
| 72608                  | 36,951,968                                | 66,703                                                | 1,466,047          | 586,983                                                         | 952,032                                                                                                                                                        | 3,071,765                            | 217,452                                           | 498,872                                                                                                                                                        | 716,324                             | 3,597,216                                         | 319,203                                                                                                                                                        | 3,916,419                      |  |
| 72609                  | 991,141                                   | 1,789                                                 | 39,323             | 15,744                                                          | 12,345                                                                                                                                                         | 69,201                               | 5,833                                             | 32,719                                                                                                                                                         | 38,552                              | 96,486                                            | 16,360                                                                                                                                                         | 112,846                        |  |
| 72611                  | 5,130,598                                 | 9,261                                                 | 203,553            | 81,500                                                          | 367,230                                                                                                                                                        | 661,544                              | 30,192                                            | 71,078                                                                                                                                                         | 101,270                             | 499,456                                           | 406,423                                                                                                                                                        | 905,879                        |  |
| 72612                  | 271,123                                   | 489                                                   | 10,757             | 4,306                                                           | 21,002                                                                                                                                                         | 36,554                               | 1,595                                             | -                                                                                                                                                              | 1,595                               | 26,393                                            | 8,104                                                                                                                                                          | 34,497                         |  |
| 72613                  | 102,782                                   | 186                                                   | 4,078              | 1,633                                                           | 22,423                                                                                                                                                         | 28,320                               | 605                                               | 46,137                                                                                                                                                         | 46,742                              | 10,006                                            | (23)                                                                                                                                                           | 9,983                          |  |
| 72614                  | 320,594                                   | 579                                                   | 12,719             | 5,093                                                           | 3,924                                                                                                                                                          | 22,315                               | 1,887                                             | 73,899                                                                                                                                                         | 75,786                              | 31,209                                            | (24,410)                                                                                                                                                       | 6,799                          |  |
| 72615                  | 10,222,527                                | 18,453                                                | 405,573            | 162,385                                                         | 202,352                                                                                                                                                        | 788,763                              | 60,157                                            | 567,204                                                                                                                                                        | 627,361                             | 995,147                                           | (23,587)                                                                                                                                                       | 971,560                        |  |

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources |                                                                                                                                                                |                                     |                                                   | Pension Expense                                                                                                                                                |                                |  |  |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|--|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience    | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |  |  |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                      |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |  |  |
| 72616                  | 8,998,118                                 | 16,243                                                | 356,995            | 142,935                                                         | 264,503                                                                                                                                                        | 780,676                              | 52,951                                               | 309,051                                                                                                                                                        | 362,002                             | 875,953                                           | (107,804)                                                                                                                                                      | 768,149                        |  |  |
| 72617                  | 9,844,836                                 | 17,771                                                | 390,588            | 156,386                                                         | 679,817                                                                                                                                                        | 1,244,562                            | 57,934                                               | 15,023                                                                                                                                                         | 72,957                              | 958,379                                           | 231,841                                                                                                                                                        | 1,190,220                      |  |  |
| 72619                  | 1,943,727                                 | 3,509                                                 | 77,116             | 30,876                                                          | 9,443                                                                                                                                                          | 120,944                              | 11,438                                               | 111,745                                                                                                                                                        | 123,183                             | 189,219                                           | (64,118)                                                                                                                                                       | 125,101                        |  |  |
| 72620                  | 861,925                                   | 1,556                                                 | 34,196             | 13,691                                                          | 50,342                                                                                                                                                         | 99,785                               | 5,072                                                | 7,087                                                                                                                                                          | 12,159                              | 83,907                                            | 392                                                                                                                                                            | 84,299                         |  |  |
| 72621                  | 951,650                                   | 1,718                                                 | 37,756             | 15,117                                                          | 46,583                                                                                                                                                         | 101,174                              | 5,600                                                | 49,110                                                                                                                                                         | 54,710                              | 92,642                                            | 1,463                                                                                                                                                          | 94,105                         |  |  |
| 72622                  | 5,624,281                                 | 10,153                                                | 223,140            | 89,342                                                          | 575,487                                                                                                                                                        | 898,122                              | 33,097                                               | 21,055                                                                                                                                                         | 54,152                              | 547,515                                           | 180,236                                                                                                                                                        | 727,751                        |  |  |
| 72701                  | 8,842,973                                 | 15,963                                                | 350,840            | 140,471                                                         | 73,782                                                                                                                                                         | 581,056                              | 52,038                                               | 299,878                                                                                                                                                        | 351,916                             | 860,850                                           | (161,237)                                                                                                                                                      | 699,613                        |  |  |
| 72702                  | 2,101,001                                 | 3,793                                                 | 83,356             | 33,374                                                          | 175,572                                                                                                                                                        | 296,095                              | 12,364                                               | 113,394                                                                                                                                                        | 125,758                             | 204,529                                           | 4,095                                                                                                                                                          | 208,624                        |  |  |
| 72704                  | 3,448,114                                 | 6,224                                                 | 136,802            | 54,773                                                          | 168,552                                                                                                                                                        | 366,351                              | 20,291                                               | 687,827                                                                                                                                                        | 708,118                             | 335,668                                           | (110,892)                                                                                                                                                      | 224,776                        |  |  |
| 72705                  | 3,844,042                                 | 6,939                                                 | 152,510            | 61,063                                                          | 572,828                                                                                                                                                        | 793,340                              | 22,621                                               | 32,664                                                                                                                                                         | 55,285                              | 374,211                                           | 164,121                                                                                                                                                        | 538,332                        |  |  |
| 72801                  | 10,472,897                                | 18,905                                                | 415,506            | 166,362                                                         | 164,858                                                                                                                                                        | 765,631                              | 61,630                                               | 32,257                                                                                                                                                         | 93,887                              | 1,019,520                                         | 88,140                                                                                                                                                         | 1,107,660                      |  |  |
| 72802                  | 23,897,743                                | 43,138                                                | 948,129            | 379,616                                                         | 1,235,367                                                                                                                                                      | 2,606,250                            | 140,632                                              | 36,549                                                                                                                                                         | 177,181                             | 2,326,408                                         | 1,030,020                                                                                                                                                      | 3,356,428                      |  |  |
| 72803                  | 2,229,654                                 | 4,025                                                 | 88,460             | 35,418                                                          | 8,583                                                                                                                                                          | 136,486                              | 13,121                                               | 123,240                                                                                                                                                        | 136,361                             | 217,053                                           | (38,167)                                                                                                                                                       | 178,886                        |  |  |
| 72806                  | 155,925                                   | 281                                                   | 6,186              | 2,476                                                           | 9,609                                                                                                                                                          | 18,552                               | 918                                                  | 2,765                                                                                                                                                          | 3,683                               | 15,179                                            | 16,726                                                                                                                                                         | 31,905                         |  |  |
| 72807                  | 41,641                                    | 75                                                    | 1,652              | 662                                                             | 6,222                                                                                                                                                          | 8,611                                | 245                                                  | 45,009                                                                                                                                                         | 45,254                              | 4,054                                             | (9,456)                                                                                                                                                        | (5,402)                        |  |  |
| 72808                  | 3,121,941                                 | 5,635                                                 | 123,861            | 49,592                                                          | 130,252                                                                                                                                                        | 309,340                              | 18,372                                               | 2,531                                                                                                                                                          | 20,903                              | 303,916                                           | 64,059                                                                                                                                                         | 367,975                        |  |  |
| 72809                  | 2,018,069                                 | 3,643                                                 | 80,066             | 32,057                                                          | 10,059                                                                                                                                                         | 125,825                              | 11,876                                               | 62,379                                                                                                                                                         | 74,255                              | 196,456                                           | (55,890)                                                                                                                                                       | 140,566                        |  |  |
| 72810                  | 304,452                                   | 550                                                   | 12,079             | 4,837                                                           | 4,252                                                                                                                                                          | 21,718                               | 1,792                                                | 9,162                                                                                                                                                          | 10,954                              | 29,638                                            | 5,648                                                                                                                                                          | 35,286                         |  |  |
| 72901                  | 30,009,671                                | 54,171                                                | 1,190,616          | 476,704                                                         | 1,047,839                                                                                                                                                      | 2,769,330                            | 176,599                                              | 159,163                                                                                                                                                        | 335,762                             | 2,921,394                                         | 980,517                                                                                                                                                        | 3,901,911                      |  |  |
| 72902                  | 8,407,435                                 | 15,176                                                | 333,560            | 133,552                                                         | 1,316                                                                                                                                                          | 483,604                              | 49,475                                               | 728,079                                                                                                                                                        | 777,554                             | 818,451                                           | (299,311)                                                                                                                                                      | 519,140                        |  |  |
| 72903                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | -                                                    | 326,599                                                                                                                                                        | 326,599                             | -                                                 | (303,011)                                                                                                                                                      | (303,011)                      |  |  |
| 72904                  | 143,311                                   | 259                                                   | 5,686              | 2,277                                                           | 23,179                                                                                                                                                         | 31,401                               | 843                                                  | 405                                                                                                                                                            | 1,248                               | 13,951                                            | 9,686                                                                                                                                                          | 23,637                         |  |  |
| 72905                  | 9,789,883                                 | 17,672                                                | 388,408            | 155,513                                                         | 320,120                                                                                                                                                        | 881,713                              | 57,611                                               | 92,983                                                                                                                                                         | 150,594                             | 953,030                                           | 211,453                                                                                                                                                        | 1,164,483                      |  |  |
| 72907                  | 7,470,582                                 | 13,485                                                | 296,391            | 118,670                                                         | 369,391                                                                                                                                                        | 797,937                              | 43,962                                               | 33,003                                                                                                                                                         | 76,965                              | 727,249                                           | 144,048                                                                                                                                                        | 871,297                        |  |  |
| 72908                  | 1,095,874                                 | 1,978                                                 | 43,478             | 17,408                                                          | 29,624                                                                                                                                                         | 92,488                               | 6,449                                                | 92,493                                                                                                                                                         | 98,942                              | 106,682                                           | (53,240)                                                                                                                                                       | 53,442                         |  |  |
| 72909                  | 935,129                                   | 1,688                                                 | 37,101             | 14,855                                                          | 70,739                                                                                                                                                         | 124,383                              | 5,503                                                | 16,522                                                                                                                                                         | 22,025                              | 91,033                                            | 11,571                                                                                                                                                         | 102,604                        |  |  |
| 72910                  | 3,720,774                                 | 6,716                                                 | 147,620            | 59,105                                                          | 52,582                                                                                                                                                         | 266,023                              | 21,896                                               | 43,675                                                                                                                                                         | 65,571                              | 362,212                                           | 14,123                                                                                                                                                         | 376,335                        |  |  |
| 72911                  | 1,015,183                                 | 1,833                                                 | 40,277             | 16,126                                                          | 498,118                                                                                                                                                        | 556,354                              | 5,974                                                | 549,503                                                                                                                                                        | 555,477                             | 98,826                                            | (68,551)                                                                                                                                                       | 30,275                         |  |  |
| 72912                  | 731,725                                   | 1,321                                                 | 29,031             | 11,624                                                          | 415                                                                                                                                                            | 42,391                               | 4,306                                                | 52,784                                                                                                                                                         | 57,090                              | 71,232                                            | (21,859)                                                                                                                                                       | 49,373                         |  |  |
| 72913                  | 66,924                                    | 121                                                   | 2,655              | 1,063                                                           | 1,731                                                                                                                                                          | 5,570                                | 394                                                  | 1,287                                                                                                                                                          | 1,681                               | 6,515                                             | 603                                                                                                                                                            | 7,118                          |  |  |
| 73001                  | 6,825,957                                 | 12,322                                                | 270,816            | 108,431                                                         | 206,473                                                                                                                                                        | 598,042                              | 40,169                                               | -                                                                                                                                                              | 40,169                              | 664,496                                           | 106,860                                                                                                                                                        | 771,356                        |  |  |
| 73002                  | 16,285,878                                | 29,398                                                | 646,133            | 258,702                                                         | -                                                                                                                                                              | 934,233                              | 95,838                                               | 681,363                                                                                                                                                        | 777,201                             | 1,585,405                                         | (413,672)                                                                                                                                                      | 1,171,733                      |  |  |
| 73003                  | 8,638,387                                 | 15,593                                                | 342,723            | 137,221                                                         | 87,033                                                                                                                                                         | 582,570                              | 50,835                                               | 80,680                                                                                                                                                         | 131,515                             | 840,933                                           | (51,919)                                                                                                                                                       | 789,014                        |  |  |
| 73004                  | 1,056,506                                 | 1,907                                                 | 41,916             | 16,783                                                          | 154,093                                                                                                                                                        | 214,699                              | 6,217                                                | 5,887                                                                                                                                                          | 12,104                              | 102,849                                           | 25,347                                                                                                                                                         | 128,196                        |  |  |
| 73005                  | 364,043                                   | 657                                                   | 14,443             | 5,783                                                           | 48,612                                                                                                                                                         | 69,495                               | 2,142                                                | 14                                                                                                                                                             | 2,156                               | 35,439                                            | 35,831                                                                                                                                                         | 71,270                         |  |  |
| 73006                  | 12,545,184                                | 22,646                                                | 497,723            | 199,280                                                         | 172,641                                                                                                                                                        | 892,290                              | 73,825                                               | 312,343                                                                                                                                                        | 386,168                             | 1,221,254                                         | (95,946)                                                                                                                                                       | 1,125,308                      |  |  |
| 73010                  | 3,937,171                                 | 7,107                                                 | 156,205            | 62,542                                                          | 175,190                                                                                                                                                        | 401,044                              | 23,169                                               | 826                                                                                                                                                            | 23,995                              | 383,277                                           | 81,149                                                                                                                                                         | 464,426                        |  |  |
| 73013                  | 225,110                                   | 406                                                   | 8,931              | 3,576                                                           | 155,302                                                                                                                                                        | 168,215                              | 1,325                                                | -                                                                                                                                                              | 1,325                               | 21,914                                            | 50,423                                                                                                                                                         | 72,337                         |  |  |
| 73101                  | 8,149,694                                 | 14,711                                                | 323,334            | 129,458                                                         | 76,190                                                                                                                                                         | 543,693                              | 47,959                                               | 251,788                                                                                                                                                        | 299,747                             | 793,360                                           | (52,611)                                                                                                                                                       | 740,749                        |  |  |
| 73102                  | 2,655,891                                 | 4,794                                                 | 105,371            | 42,189                                                          | 21,823                                                                                                                                                         | 174,177                              | 15,629                                               | 122,688                                                                                                                                                        | 138,317                             | 258,547                                           | (82,266)                                                                                                                                                       | 176,281                        |  |  |
| 73105                  | 6,385,887                                 | 11,527                                                | 253,356            | 101,440                                                         | 199,431                                                                                                                                                        | 565,754                              | 37,579                                               | 98,120                                                                                                                                                         | 135,699                             | 621,656                                           | 84,194                                                                                                                                                         | 705,850                        |  |  |
| 73201                  | 85,430,909                                | 154,213                                               | 3,389,421          | 1,357,071                                                       | 1,352,993                                                                                                                                                      | 6,253,698                            | 502,737                                              | 81,991                                                                                                                                                         | 584,728                             | 8,316,565                                         | 43,045                                                                                                                                                         | 8,359,610                      |  |  |
| 73202                  | 13,084,337                                | 23,619                                                | 519,113            | 207,845                                                         | 302,770                                                                                                                                                        | 1,053,347                            | 76,998                                               | 9,783                                                                                                                                                          | 86,781                              | 1,273,740                                         | 222,904                                                                                                                                                        | 1,496,644                      |  |  |
| 73203                  | 16,503,254                                | 29,790                                                | 654,757            | 262,154                                                         | 948,786                                                                                                                                                        | 1,895,487                            | 97,117                                               | 20,073                                                                                                                                                         | 117,190                             | 1,606,566                                         | 334,977                                                                                                                                                        | 1,941,543                      |  |  |
| 73204                  | 754,854,786                               | 1,362,605                                             | 29,948,416         | 11,990,883                                                      | 35,057,892                                                                                                                                                     | 78,359,796                           | 4,442,111                                            | -                                                                                                                                                              | 4,442,111                           | 73,483,930                                        | 21,216,742                                                                                                                                                     | 94,700,672                     |  |  |
| 73205                  | 12,801,680                                | 23,109                                                | 507,899            | 203,355                                                         | 573,183                                                                                                                                                        | 1,307,546                            | 75,334                                               | 30,894                                                                                                                                                         | 106,228                             | 1,246,223                                         | 209,158                                                                                                                                                        | 1,455,381                      |  |  |
| 73206                  | 2,893,224                                 | 5,223                                                 | 114,787            | 45,959                                                          | 53,120                                                                                                                                                         | 219,089                              | 17,026                                               | 60,583                                                                                                                                                         | 77,609                              | 281,651                                           | 18,736                                                                                                                                                         | 300,387                        |  |  |
| 73207                  | 9,106,246                                 | 16,438                                                | 361,285            | 144,653                                                         | 196,298                                                                                                                                                        | 718,674                              | 53,588                                               | 253,431                                                                                                                                                        | 307,019                             | 886,479                                           | (514,342)                                                                                                                                                      | 372,137                        |  |  |
| 73208                  | 7,943,742                                 | 14,339                                                | 315,163            | 126,187                                                         | 253,341                                                                                                                                                        | 709,030                              | 46,747                                               | -                                                                                                                                                              | 46,747                              | 773,311                                           | 134,919                                                                                                                                                        | 908,230                        |  |  |
| 73209                  | 381,549                                   | 689                                                   | 15,138             | 6,061                                                           | 144,147                                                                                                                                                        | 166,035                              | 2,245                                                | 275,280                                                                                                                                                        | 277,525                             | 37,143                                            | (48,504)                                                                                                                                                       | (11,361)                       |  |  |
| 73212                  | 168,174                                   | 304                                                   | 6,672              | 2,671                                                           | 406                                                                                                                                                            | 10,053                               | 990                                                  | 2,175                                                                                                                                                          | 3,165                               | 16,371                                            | (450)                                                                                                                                                          | 15,921                         |  |  |
| 73213                  | 69,378                                    | 125                                                   | 2,753              | 1,102                                                           | 136                                                                                                                                                            | 4,116                                | 408                                                  | 6,952                                                                                                                                                          | 7,360                               | 6,754                                             | (3,789)                                                                                                                                                        | 2,965                          |  |  |
| 73215                  | 149,138                                   | 269                                                   | 5,917              | 2,369                                                           | 2,234                                                                                                                                                          | 10,789                               | 878                                                  | 293,959                                                                                                                                                        | 294,837                             | 14,518                                            | (88,911)                                                                                                                                                       | (74,393)                       |  |  |
| 73216                  | 1,959,940                                 | 3,538                                                 | 77,759             | 31,134                                                          | 344,514                                                                                                                                                        | 456,945                              | 11,534                                               | -                                                                                                                                                              | 11,534                              | 190,797                                           | 306,827                                                                                                                                                        | 497,624                        |  |  |
| 73217                  | 1,929,900                                 | 3,484                                                 | 76,568             | 30,656                                                          | 201,802                                                                                                                                                        | 312,510                              | 11,357                                               | 94,220                                                                                                                                                         | 105,577                             | 187,873                                           | 64,837                                                                                                                                                         | 252,710                        |  |  |
| 73218                  | 352,762                                   | 637                                                   | 13,996             | 5,604                                                           | -                                                                                                                                                              | 20,237                               | 2,076                                                | 12,721                                                                                                                                                         | 14,797                              | 34,341                                            | (7,338)                                                                                                                                                        | 27,003                         |  |  |
| 73219                  | 611,058                                   | 1,103                                                 | 24,243             | 9,707                                                           | 35,102                                                                                                                                                         | 70,155                               | 3,596                                                | 26,567                                                                                                                                                         | 30,163                              | 59,486                                            | (24,759)                                                                                                                                                       | 34,727                         |  |  |
| 73222                  | 4,005,387                                 | 7,230                                                 | 158,911            | 63,626                                                          | 147,063                                                                                                                                                        | 376,830                              | 23,571                                               | 82,458                                                                                                                                                         | 106,029                             | 389,918                                           | (29,181)                                                                                                                                                       | 360,737                        |  |  |
| 73223                  | 193,962                                   | 350                                                   | 7,695              | 3,081                                                           | 3,545                                                                                                                                                          | 14,671                               | 1,141                                                | 5,430                                                                                                                                                          | 6,571                               | 18,882                                            | 6,917                                                                                                                                                          | 25,799                         |  |  |
| 73224                  | 12,043,672                                | 21,740                                                | 477,826            | 191,314                                                         | 7,192                                                                                                                                                          | 698,072                              | 70,874                                               | 393,357                                                                                                                                                        | 464,231                             | 1,172,433                                         | (190,883)                                                                                                                                                      | 981,550                        |  |  |
| 73225                  | 29,868                                    | 54                                                    | 1,185              | 475                                                             | 4,220                                                                                                                                                          | 5,934                                | 176                                                  | 8,517                                                                                                                                                          | 8,693                               | 2,908                                             | (10,206)                                                                                                                                                       | (7,298)                        |  |  |
| 73226                  | 170,314                                   | 307                                                   | 6,757              | 2,706                                                           | 73,301                                                                                                                                                         | 83,071                               | 1,002                                                | 8,745                                                                                                                                                          | 9,747                               | 16,580                                            | 19,796                                                                                                                                                         | 36,376                         |  |  |

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

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

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

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

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

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

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      |                                                   | Outstanding Balance of Deferred Inflows of Resources                                                                                                           |                                     |                                                   |                                                                                                                                                                | Pension Expense                |  |  |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|--|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |  |  |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                   |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |  |  |
| 74233                  | 872,813                                   | 1,576                                                 | 34,628             | 13,865                                                          | 99,862                                                                                                                                                         | 149,931                              | 5,136                                             | 545                                                                                                                                                            | 5,681                               | 84,967                                            | 39,049                                                                                                                                                         | 124,016                        |  |  |
| 74234                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | -                                                 | 8,242                                                                                                                                                          | 8,242                               | -                                                 | (21,240)                                                                                                                                                       | (21,240)                       |  |  |
| 74241                  | 6,181                                     | 11                                                    | 245                | 98                                                              | 5,619                                                                                                                                                          | 5,973                                | 36                                                | 38,149                                                                                                                                                         | 38,185                              | 602                                               | (15,844)                                                                                                                                                       | (15,242)                       |  |  |
| 74242                  | 4,096,837                                 | 7,395                                                 | 162,540            | 65,078                                                          | 1,285,524                                                                                                                                                      | 1,520,537                            | 24,109                                            | -                                                                                                                                                              | 24,109                              | 398,821                                           | 842,138                                                                                                                                                        | 1,240,959                      |  |  |
| 74301                  | 30,208,709                                | 54,530                                                | 1,198,513          | 479,866                                                         | 349,291                                                                                                                                                        | 2,082,200                            | 177,770                                           | -                                                                                                                                                              | 177,770                             | 2,940,770                                         | 296,014                                                                                                                                                        | 3,236,784                      |  |  |
| 74302                  | 30,743,043                                | 55,495                                                | 1,219,712          | 488,354                                                         | 304,560                                                                                                                                                        | 2,068,121                            | 180,914                                           | 109,310                                                                                                                                                        | 290,224                             | 2,992,787                                         | 139,948                                                                                                                                                        | 3,132,735                      |  |  |
| 74304                  | 1,443,708                                 | 2,606                                                 | 57,278             | 22,933                                                          | -                                                                                                                                                              | 82,817                               | 8,496                                             | 107,919                                                                                                                                                        | 116,415                             | 140,543                                           | (57,349)                                                                                                                                                       | 83,194                         |  |  |
| 74305                  | 1,730,828                                 | 3,124                                                 | 68,670             | 27,494                                                          | 32,454                                                                                                                                                         | 131,742                              | 10,185                                            | 83,220                                                                                                                                                         | 93,405                              | 168,493                                           | (10,204)                                                                                                                                                       | 158,289                        |  |  |
| 74306                  | 2,689,775                                 | 4,855                                                 | 106,715            | 42,727                                                          | -                                                                                                                                                              | 154,297                              | 15,829                                            | 131,795                                                                                                                                                        | 147,624                             | 261,845                                           | (104,893)                                                                                                                                                      | 156,952                        |  |  |
| 74307                  | 1,869,269                                 | 3,374                                                 | 74,162             | 29,693                                                          | 19,511                                                                                                                                                         | 126,740                              | 11,000                                            | 47,493                                                                                                                                                         | 58,493                              | 181,970                                           | (26,089)                                                                                                                                                       | 155,881                        |  |  |
| 74308                  | 1,218                                     | 2                                                     | 48                 | 19                                                              | 458                                                                                                                                                            | 527                                  | 7                                                 | 13,578                                                                                                                                                         | 13,585                              | 119                                               | (5,095)                                                                                                                                                        | (4,976)                        |  |  |
| 74309                  | 58,582                                    | 106                                                   | 2,324              | 931                                                             | 14,948                                                                                                                                                         | 18,309                               | 345                                               | -                                                                                                                                                              | 345                                 | 5,703                                             | 11,861                                                                                                                                                         | 17,564                         |  |  |
| 74310                  | 2,580,314                                 | 4,658                                                 | 102,372            | 40,989                                                          | 18,041                                                                                                                                                         | 166,060                              | 15,184                                            | 376,860                                                                                                                                                        | 392,044                             | 251,189                                           | (156,289)                                                                                                                                                      | 94,900                         |  |  |
| 74311                  | 11,035,738                                | 19,921                                                | 437,836            | 175,303                                                         | 449,736                                                                                                                                                        | 1,082,796                            | 64,942                                            | 52,876                                                                                                                                                         | 117,818                             | 1,074,312                                         | 121,334                                                                                                                                                        | 1,195,646                      |  |  |
| 74312                  | 52,672                                    | 95                                                    | 2,090              | 837                                                             | 432                                                                                                                                                            | 3,454                                | 310                                               | 2,959                                                                                                                                                          | 3,269                               | 5,128                                             | (152)                                                                                                                                                          | 4,976                          |  |  |
| 74313                  | 1,107,650                                 | 1,999                                                 | 43,945             | 17,595                                                          | 34,900                                                                                                                                                         | 98,439                               | 6,518                                             | 846                                                                                                                                                            | 7,364                               | 107,828                                           | 13,720                                                                                                                                                         | 121,548                        |  |  |
| 74401                  | 9,919,629                                 | 17,906                                                | 393,555            | 157,573                                                         | 676,369                                                                                                                                                        | 1,245,403                            | 58,374                                            | 510,364                                                                                                                                                        | 568,738                             | 965,660                                           | 341,375                                                                                                                                                        | 1,307,035                      |  |  |
| 74402                  | 9,305,936                                 | 16,798                                                | 369,207            | 147,825                                                         | 32,072                                                                                                                                                         | 565,902                              | 54,763                                            | 243,342                                                                                                                                                        | 298,105                             | 905,918                                           | (69,220)                                                                                                                                                       | 836,698                        |  |  |
| 74405                  | 309,254                                   | 558                                                   | 12,269             | 4,912                                                           | 17,957                                                                                                                                                         | 35,696                               | 1,820                                             | 58,120                                                                                                                                                         | 59,940                              | 30,105                                            | (33,929)                                                                                                                                                       | (3,824)                        |  |  |
| 74406                  | 313,673                                   | 566                                                   | 12,445             | 4,982                                                           | 16,550                                                                                                                                                         | 34,543                               | 1,846                                             | 8,850                                                                                                                                                          | 10,696                              | 30,536                                            | 1,692                                                                                                                                                          | 32,228                         |  |  |
| 74407                  | 4,782,706                                 | 8,633                                                 | 189,751            | 75,973                                                          | 64,531                                                                                                                                                         | 338,888                              | 28,145                                            | 134,958                                                                                                                                                        | 163,103                             | 465,589                                           | (11,631)                                                                                                                                                       | 453,958                        |  |  |
| 74408                  | 1,042,812                                 | 1,882                                                 | 41,373             | 16,565                                                          | -                                                                                                                                                              | 59,820                               | 6,137                                             | 81,095                                                                                                                                                         | 87,232                              | 101,516                                           | (37,022)                                                                                                                                                       | 64,494                         |  |  |
| 74409                  | 182,353                                   | 329                                                   | 7,235              | 2,897                                                           | 13,885                                                                                                                                                         | 24,346                               | 1,073                                             | 18,466                                                                                                                                                         | 19,539                              | 17,752                                            | (21,159)                                                                                                                                                       | (3,407)                        |  |  |
| 74410                  | 112,025                                   | 202                                                   | 4,445              | 1,780                                                           | 12,978                                                                                                                                                         | 19,405                               | 659                                               | 3,446                                                                                                                                                          | 4,105                               | 10,905                                            | (1,295)                                                                                                                                                        | 9,610                          |  |  |
| 74411                  | 292,119                                   | 527                                                   | 11,590             | 4,640                                                           | -                                                                                                                                                              | 16,757                               | 1,719                                             | 91,063                                                                                                                                                         | 92,782                              | 28,437                                            | (45,476)                                                                                                                                                       | (17,039)                       |  |  |
| 74412                  | 126,951                                   | 229                                                   | 5,037              | 2,017                                                           | 18,753                                                                                                                                                         | 26,036                               | 747                                               | 6,035                                                                                                                                                          | 6,782                               | 12,359                                            | 24,942                                                                                                                                                         | 37,301                         |  |  |
| 74413                  | 191,287                                   | 345                                                   | 7,589              | 3,038                                                           | 96,232                                                                                                                                                         | 107,204                              | 1,126                                             | -                                                                                                                                                              | 1,126                               | 18,622                                            | 41,128                                                                                                                                                         | 59,750                         |  |  |
| 74501                  | 16,341,336                                | 29,498                                                | 648,333            | 259,583                                                         | 199,146                                                                                                                                                        | 1,136,560                            | 96,164                                            | 1,144,872                                                                                                                                                      | 1,241,036                           | 1,590,803                                         | (365,545)                                                                                                                                                      | 1,225,258                      |  |  |
| 74504                  | 2,273,549                                 | 4,104                                                 | 90,202             | 36,116                                                          | 1,477                                                                                                                                                          | 131,899                              | 13,379                                            | 132,063                                                                                                                                                        | 145,442                             | 221,326                                           | (113,186)                                                                                                                                                      | 108,140                        |  |  |
| 74506                  | 467,583                                   | 844                                                   | 18,551             | 7,428                                                           | 5,739                                                                                                                                                          | 32,562                               | 2,752                                             | 22,938                                                                                                                                                         | 25,690                              | 45,518                                            | (11,954)                                                                                                                                                       | 33,564                         |  |  |
| 74508                  | 3,211,225                                 | 5,797                                                 | 127,403            | 51,011                                                          | 212,843                                                                                                                                                        | 397,054                              | 18,897                                            | 1,357                                                                                                                                                          | 20,254                              | 312,608                                           | 136,712                                                                                                                                                        | 449,320                        |  |  |
| 74509                  | 894,693                                   | 1,615                                                 | 35,496             | 14,212                                                          | 33,690                                                                                                                                                         | 85,013                               | 5,265                                             | 2,464                                                                                                                                                          | 7,729                               | 87,097                                            | (870)                                                                                                                                                          | 86,227                         |  |  |
| 74510                  | 123,571                                   | 223                                                   | 4,903              | 1,962                                                           | 74                                                                                                                                                             | 7,162                                | 727                                               | 2,750                                                                                                                                                          | 3,477                               | 12,029                                            | (2,048)                                                                                                                                                        | 9,981                          |  |  |
| 74511                  | 429,990                                   | 776                                                   | 17,060             | 6,831                                                           | 38,849                                                                                                                                                         | 63,516                               | 2,530                                             | 18,236                                                                                                                                                         | 20,766                              | 41,859                                            | (139)                                                                                                                                                          | 41,720                         |  |  |
| 74601                  | 64,100,700                                | 115,710                                               | 2,543,157          | 1,018,241                                                       | 1,734,104                                                                                                                                                      | 5,411,212                            | 377,215                                           | 1,529,895                                                                                                                                                      | 1,907,110                           | 6,240,103                                         | 642,955                                                                                                                                                        | 6,883,058                      |  |  |
| 74602                  | 67,172,413                                | 121,254                                               | 2,665,026          | 1,067,035                                                       | 2,545,278                                                                                                                                                      | 6,398,593                            | 395,291                                           | 5,107                                                                                                                                                          | 400,398                             | 6,539,129                                         | 1,089,086                                                                                                                                                      | 7,628,215                      |  |  |
| 74604                  | 8,812,054                                 | 15,907                                                | 349,613            | 139,980                                                         | 1,027,086                                                                                                                                                      | 1,532,586                            | 51,856                                            | -                                                                                                                                                              | 51,856                              | 857,840                                           | 496,511                                                                                                                                                        | 1,354,351                      |  |  |
| 74605                  | 6,970,872                                 | 12,583                                                | 276,565            | 110,732                                                         | 151,868                                                                                                                                                        | 551,748                              | 41,022                                            | 2,445                                                                                                                                                          | 43,467                              | 678,603                                           | 82,733                                                                                                                                                         | 761,336                        |  |  |
| 74607                  | 2,930,399                                 | 5,290                                                 | 116,262            | 46,549                                                          | 150,704                                                                                                                                                        | 318,805                              | 17,245                                            | 120,259                                                                                                                                                        | 137,504                             | 285,270                                           | (4,822)                                                                                                                                                        | 280,448                        |  |  |
| 74609                  | 5,014,228                                 | 9,051                                                 | 198,937            | 79,651                                                          | 113,636                                                                                                                                                        | 401,275                              | 29,507                                            | 175,964                                                                                                                                                        | 205,471                             | 488,127                                           | (23,496)                                                                                                                                                       | 464,631                        |  |  |
| 74610                  | 1,142,118                                 | 2,062                                                 | 45,313             | 18,143                                                          | 59,177                                                                                                                                                         | 124,695                              | 6,721                                             | 15,122                                                                                                                                                         | 21,843                              | 111,183                                           | 13,625                                                                                                                                                         | 124,808                        |  |  |
| 74611                  | 4,010,834                                 | 7,240                                                 | 159,127            | 63,712                                                          | 160,719                                                                                                                                                        | 390,798                              | 23,603                                            | 4,385                                                                                                                                                          | 27,988                              | 390,448                                           | 54,143                                                                                                                                                         | 444,591                        |  |  |
| 74612                  | 17,398,517                                | 31,406                                                | 690,276            | 276,375                                                         | 1,454,400                                                                                                                                                      | 2,452,097                            | 102,385                                           | 9,135                                                                                                                                                          | 111,520                             | 1,693,718                                         | 496,564                                                                                                                                                        | 2,190,282                      |  |  |
| 74613                  | 5,221,890                                 | 9,426                                                 | 207,175            | 82,950                                                          | 455,482                                                                                                                                                        | 755,033                              | 30,729                                            | -                                                                                                                                                              | 30,729                              | 508,343                                           | 429,251                                                                                                                                                        | 937,594                        |  |  |
| 74616                  | 2,902,381                                 | 5,239                                                 | 115,150            | 46,105                                                          | 92,126                                                                                                                                                         | 258,620                              | 17,080                                            | 108,141                                                                                                                                                        | 125,221                             | 282,542                                           | (71,121)                                                                                                                                                       | 211,421                        |  |  |
| 74618                  | 629,159                                   | 1,136                                                 | 24,962             | 9,994                                                           | 34,458                                                                                                                                                         | 70,550                               | 3,702                                             | 52,614                                                                                                                                                         | 56,316                              | 61,248                                            | (13,400)                                                                                                                                                       | 47,848                         |  |  |
| 74619                  | 921,945                                   | 1,664                                                 | 36,578             | 14,645                                                          | 101,454                                                                                                                                                        | 154,341                              | 5,425                                             | -                                                                                                                                                              | 5,425                               | 89,750                                            | 48,678                                                                                                                                                         | 138,428                        |  |  |
| 74620                  | 1,838,012                                 | 3,318                                                 | 72,922             | 29,196                                                          | -                                                                                                                                                              | 105,436                              | 10,816                                            | 171,121                                                                                                                                                        | 181,937                             | 178,928                                           | (130,982)                                                                                                                                                      | 47,946                         |  |  |
| 74621                  | 65,974                                    | 119                                                   | 2,617              | 1,048                                                           | 686                                                                                                                                                            | 4,470                                | 388                                               | 921                                                                                                                                                            | 1,309                               | 6,423                                             | (640)                                                                                                                                                          | 5,783                          |  |  |
| 75001                  | 11,096,064                                | 20,030                                                | 440,230            | 176,261                                                         | 214,053                                                                                                                                                        | 850,574                              | 65,297                                            | -                                                                                                                                                              | 65,297                              | 1,080,184                                         | 265,405                                                                                                                                                        | 1,345,589                      |  |  |
| 75002                  | 1,558,527                                 | 2,813                                                 | 61,834             | 24,757                                                          | -                                                                                                                                                              | 89,404                               | 9,172                                             | 308,133                                                                                                                                                        | 317,305                             | 151,720                                           | (139,904)                                                                                                                                                      | 11,816                         |  |  |
| 75003                  | 208,501                                   | 376                                                   | 8,272              | 3,312                                                           | 2,323                                                                                                                                                          | 14,283                               | 1,227                                             | 51,208                                                                                                                                                         | 52,435                              | 20,297                                            | (19,163)                                                                                                                                                       | 1,134                          |  |  |
| 75005                  | 1,436,578                                 | 2,593                                                 | 56,995             | 22,820                                                          | 8,952                                                                                                                                                          | 91,360                               | 8,454                                             | 166,410                                                                                                                                                        | 174,864                             | 139,849                                           | (33,455)                                                                                                                                                       | 106,394                        |  |  |
| 75007                  | 5,995,227                                 | 10,822                                                | 237,857            | 95,234                                                          | 223,084                                                                                                                                                        | 566,997                              | 35,280                                            | 236,648                                                                                                                                                        | 271,928                             | 583,626                                           | 32,527                                                                                                                                                         | 616,153                        |  |  |
| 75011                  | 3,385,630                                 | 6,111                                                 | 134,323            | 53,781                                                          | -                                                                                                                                                              | 194,215                              | 19,923                                            | 1,832,053                                                                                                                                                      | 1,851,976                           | 329,586                                           | (942,797)                                                                                                                                                      | (613,211)                      |  |  |
| 75014                  | 2,606,232                                 | 4,705                                                 | 103,401            | 41,400                                                          | -                                                                                                                                                              | 149,506                              | 15,337                                            | 271,801                                                                                                                                                        | 287,138                             | 253,713                                           | (316,595)                                                                                                                                                      | (62,882)                       |  |  |
| 75015                  | 975,342                                   | 1,761                                                 | 38,696             | 15,493                                                          | 24,915                                                                                                                                                         | 80,865                               | 5,740                                             | 2,457                                                                                                                                                          | 8,197                               | 94,948                                            | 220                                                                                                                                                            | 95,168                         |  |  |
| 75016                  | 207,668                                   | 375                                                   | 8,239              | 3,299                                                           | 5,507                                                                                                                                                          | 17,420                               | 1,222                                             | 12,862                                                                                                                                                         | 14,084                              | 20,216                                            | 6,054                                                                                                                                                          | 26,270                         |  |  |
| 75018                  | 13,300                                    | 24                                                    | 528                | 212                                                             | 6,181                                                                                                                                                          | 6,945                                | 78                                                | 1,747                                                                                                                                                          | 1,825                               | 1,295                                             | 906                                                                                                                                                            | 2,201                          |  |  |
| 75021                  | 1,150,144                                 | 2,076                                                 | 45,631             | 18,270                                                          | 128,826                                                                                                                                                        | 194,803                              | 6,768                                             | 58                                                                                                                                                             | 6,826                               | 111,965                                           | 53,253                                                                                                                                                         | 165,218                        |  |  |
| 75022                  | 8,972,739                                 | 16,197                                                | 355,988            | 142,532                                                         | 6,422                                                                                                                                                          | 521,139                              | 52,802                                            | 139,057                                                                                                                                                        | 191,859                             | 873,482                                           | (28,281)                                                                                                                                                       | 845,201                        |  |  |
| 75025                  | 450,224                                   | 813                                                   | 17,862             | 7,151                                                           | 12,187                                                                                                                                                         | 38,013                               | 2,649                                             | 16,483                                                                                                                                                         | 19,132                              | 43,829                                            | 5,048                                                                                                                                                          | 48,877                         |  |  |

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources |                                                                                                                                                                |                                     | Pension Expense                                   |                                                                                                                                                                |                                |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience    | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                      |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |
| 75026                  | 1,185,274                                 | 2,140                                                 | 47,025             | 18,828                                                          | 93,327                                                                                                                                                         | 161,320                              | 6,975                                                | 19,206                                                                                                                                                         | 26,181                              | 115,385                                           | 5,751                                                                                                                                                          | 121,136                        |
| 80101                  | 38,614,877                                | 69,705                                                | 1,532,022          | 613,398                                                         | -                                                                                                                                                              | 2,215,125                            | 227,238                                              | 670,257                                                                                                                                                        | 897,495                             | 3,759,098                                         | (463,062)                                                                                                                                                      | 3,296,036                      |
| 80103                  | 2,117,727                                 | 3,823                                                 | 84,020             | 33,640                                                          | 469,375                                                                                                                                                        | 590,858                              | 12,462                                               | 519,905                                                                                                                                                        | 532,367                             | 206,157                                           | (101,604)                                                                                                                                                      | 104,553                        |
| 80201                  | 267,567,166                               | 482,991                                               | 10,615,569         | 4,250,310                                                       | -                                                                                                                                                              | 15,348,870                           | 1,574,559                                            | 9,362,959                                                                                                                                                      | 10,937,518                          | 26,047,244                                        | (4,987,630)                                                                                                                                                    | 21,059,614                     |
| 80202                  | 4,667,607                                 | 8,426                                                 | 185,185            | 74,145                                                          | 980,788                                                                                                                                                        | 1,248,544                            | 27,468                                               | -                                                                                                                                                              | 27,468                              | 454,384                                           | 574,005                                                                                                                                                        | 1,028,389                      |
| 80302                  | 18,793,446                                | 33,924                                                | 745,619            | 298,534                                                         | -                                                                                                                                                              | 1,078,077                            | 110,594                                              | 1,193,447                                                                                                                                                      | 1,304,041                           | 1,829,512                                         | (955,061)                                                                                                                                                      | 874,451                        |
| 80401                  | 99,218,138                                | 179,101                                               | 3,936,421          | 1,576,082                                                       | 1,735,216                                                                                                                                                      | 7,426,820                            | 583,871                                              | 643,922                                                                                                                                                        | 1,227,793                           | 9,658,730                                         | (151,761)                                                                                                                                                      | 9,506,969                      |
| 80402                  | 40,343,675                                | 72,825                                                | 1,600,611          | 640,860                                                         | 56,054                                                                                                                                                         | 2,370,350                            | 237,411                                              | 125,697                                                                                                                                                        | 363,108                             | 3,927,394                                         | (149,155)                                                                                                                                                      | 3,778,239                      |
| 80403                  | 31,363,011                                | 56,614                                                | 1,244,309          | 498,202                                                         | 140,997                                                                                                                                                        | 1,940,122                            | 184,563                                              | 101,829                                                                                                                                                        | 286,392                             | 3,053,140                                         | (111,976)                                                                                                                                                      | 2,941,164                      |
| 80404                  | 38,002,445                                | 68,599                                                | 1,507,724          | 603,669                                                         | -                                                                                                                                                              | 2,179,992                            | 223,634                                              | 359,975                                                                                                                                                        | 583,609                             | 3,699,478                                         | (267,780)                                                                                                                                                      | 3,431,698                      |
| 80405                  | 149,196,464                               | 269,318                                               | 5,919,281          | 2,369,989                                                       | -                                                                                                                                                              | 8,558,588                            | 877,980                                              | 5,054,162                                                                                                                                                      | 5,932,142                           | 14,524,042                                        | (3,382,148)                                                                                                                                                    | 11,141,894                     |
| 80406                  | 1,285,947                                 | 2,321                                                 | 51,019             | 20,427                                                          | 27,689                                                                                                                                                         | 101,456                              | 7,567                                                | 18,821                                                                                                                                                         | 26,388                              | 125,185                                           | 1,027                                                                                                                                                          | 126,212                        |
| 80407                  | 5,523,183                                 | 9,970                                                 | 219,129            | 87,736                                                          | 122,670                                                                                                                                                        | 439,505                              | 32,502                                               | 39,069                                                                                                                                                         | 71,571                              | 537,673                                           | (131,833)                                                                                                                                                      | 405,840                        |
| 80409                  | 2,439,460                                 | 4,404                                                 | 96,784             | 38,751                                                          | -                                                                                                                                                              | 139,939                              | 14,356                                               | 203,723                                                                                                                                                        | 218,079                             | 237,478                                           | (108,862)                                                                                                                                                      | 128,616                        |
| 80502                  | 9,446,906                                 | 17,053                                                | 374,800            | 150,065                                                         | -                                                                                                                                                              | 541,918                              | 55,592                                               | 789,574                                                                                                                                                        | 845,166                             | 919,642                                           | (673,125)                                                                                                                                                      | 246,517                        |
| 80503                  | 19,919,496                                | 35,957                                                | 790,294            | 316,421                                                         | 7,399                                                                                                                                                          | 1,150,071                            | 117,221                                              | 1,091,231                                                                                                                                                      | 1,208,452                           | 1,939,132                                         | (494,192)                                                                                                                                                      | 1,444,940                      |
| 80601                  | 27,673,432                                | 49,954                                                | 1,097,927          | 439,593                                                         | -                                                                                                                                                              | 1,587,474                            | 162,850                                              | 1,642,608                                                                                                                                                      | 1,805,458                           | 2,693,965                                         | (1,037,502)                                                                                                                                                    | 1,656,463                      |
| 80602                  | 9,742,160                                 | 17,586                                                | 386,514            | 154,754                                                         | -                                                                                                                                                              | 558,854                              | 57,330                                               | 491,226                                                                                                                                                        | 548,556                             | 948,384                                           | (391,150)                                                                                                                                                      | 557,234                        |
| 80603                  | 12,456,906                                | 22,486                                                | 494,220            | 197,878                                                         | 22,644                                                                                                                                                         | 737,228                              | 73,305                                               | 481,552                                                                                                                                                        | 554,857                             | 1,212,660                                         | (73,368)                                                                                                                                                       | 1,139,292                      |
| 80606                  | 2,100,846                                 | 3,792                                                 | 83,350             | 33,372                                                          | -                                                                                                                                                              | 120,514                              | 12,363                                               | 130,073                                                                                                                                                        | 142,336                             | 204,514                                           | (66,547)                                                                                                                                                       | 137,967                        |
| 80701                  | 264,315,046                               | 477,121                                               | 10,486,543         | 4,198,650                                                       | 3,603,243                                                                                                                                                      | 18,765,557                           | 1,555,421                                            | 571,823                                                                                                                                                        | 2,127,244                           | 25,730,655                                        | 433,864                                                                                                                                                        | 26,164,519                     |
| 80702                  | 2,448,041                                 | 4,419                                                 | 97,125             | 38,887                                                          | -                                                                                                                                                              | 140,431                              | 14,406                                               | 552,639                                                                                                                                                        | 567,045                             | 238,313                                           | (508,775)                                                                                                                                                      | (270,462)                      |
| 80704                  | 7,160,840                                 | 12,926                                                | 284,102            | 113,750                                                         | 327,564                                                                                                                                                        | 738,342                              | 42,140                                               | 64,207                                                                                                                                                         | 106,347                             | 697,097                                           | 183,684                                                                                                                                                        | 880,781                        |
| 80801                  | 392,307,059                               | 708,162                                               | 15,564,550         | 6,231,806                                                       | 10,572,569                                                                                                                                                     | 33,077,087                           | 2,308,618                                            | 1,498,778                                                                                                                                                      | 3,807,396                           | 38,190,477                                        | 3,215,797                                                                                                                                                      | 41,406,274                     |
| 80902                  | 25,205,075                                | 45,498                                                | 999,996            | 400,383                                                         | -                                                                                                                                                              | 1,445,877                            | 148,325                                              | 382,205                                                                                                                                                        | 530,530                             | 2,453,675                                         | (163,432)                                                                                                                                                      | 2,290,243                      |
| 81001                  | 570,110,681                               | 1,029,120                                             | 22,618,803         | 9,056,220                                                       | 25,980,732                                                                                                                                                     | 58,684,875                           | 3,354,943                                            | 33,219,147                                                                                                                                                     | 36,574,090                          | 55,499,381                                        | (6,102,966)                                                                                                                                                    | 49,396,415                     |
| 81002                  | 13,851,511                                | 25,004                                                | 549,550            | 220,032                                                         | 3,868,169                                                                                                                                                      | 4,662,755                            | 81,512                                               | 877,461                                                                                                                                                        | 958,973                             | 1,348,423                                         | 847,581                                                                                                                                                        | 2,196,004                      |
| 81003                  | 5,852,523                                 | 10,565                                                | 232,195            | 92,967                                                          | 257,822                                                                                                                                                        | 593,549                              | 34,440                                               | -                                                                                                                                                              | 34,440                              | 569,734                                           | 186,695                                                                                                                                                        | 756,429                        |
| 81004                  | 3,732,326                                 | 6,737                                                 | 148,078            | 59,288                                                          | 519,580                                                                                                                                                        | 733,683                              | 21,964                                               | -                                                                                                                                                              | 21,964                              | 363,336                                           | 227,941                                                                                                                                                        | 591,277                        |
| 81102                  | 113,611,913                               | 205,083                                               | 4,507,485          | 1,804,728                                                       | -                                                                                                                                                              | 6,517,296                            | 668,575                                              | 2,479,997                                                                                                                                                      | 3,148,572                           | 11,059,942                                        | (1,469,085)                                                                                                                                                    | 9,590,857                      |
| 81201                  | 65,752,960                                | 118,692                                               | 2,608,710          | 1,044,487                                                       | -                                                                                                                                                              | 3,771,889                            | 386,938                                              | 1,108,432                                                                                                                                                      | 1,495,370                           | 6,400,948                                         | (826,164)                                                                                                                                                      | 5,574,784                      |
| 81301                  | 86,625,326                                | 156,369                                               | 3,436,808          | 1,376,045                                                       | -                                                                                                                                                              | 4,969,222                            | 509,766                                              | 3,232,681                                                                                                                                                      | 3,742,447                           | 8,432,840                                         | (2,141,271)                                                                                                                                                    | 6,291,569                      |
| 81401                  | 11,890,109                                | 21,463                                                | 471,733            | 188,875                                                         | -                                                                                                                                                              | 682,071                              | 69,970                                               | 576,062                                                                                                                                                        | 646,032                             | 1,157,484                                         | (499,677)                                                                                                                                                      | 657,807                        |
| 81402                  | 34,130,742                                | 61,610                                                | 1,354,117          | 542,168                                                         | 1,205,502                                                                                                                                                      | 3,163,397                            | 200,850                                              | 678,279                                                                                                                                                        | 879,129                             | 3,322,574                                         | 60,485                                                                                                                                                         | 3,383,059                      |
| 81403                  | 13,913,630                                | 25,116                                                | 552,015            | 221,018                                                         | 820,775                                                                                                                                                        | 1,618,924                            | 81,878                                               | 589,713                                                                                                                                                        | 671,591                             | 1,354,470                                         | (21,501)                                                                                                                                                       | 1,332,969                      |
| 81501                  | 66,112,889                                | 119,342                                               | 2,622,990          | 1,050,205                                                       | -                                                                                                                                                              | 3,792,537                            | 389,056                                              | 3,620,643                                                                                                                                                      | 4,009,699                           | 6,435,986                                         | (2,669,817)                                                                                                                                                    | 3,766,169                      |
| 81601                  | 129,074,010                               | 232,994                                               | 5,120,935          | 2,050,343                                                       | 350,965                                                                                                                                                        | 7,755,237                            | 759,565                                              | 386,548                                                                                                                                                        | 1,146,113                           | 12,565,153                                        | (53,535)                                                                                                                                                       | 12,511,618                     |
| 81701                  | 64,872,561                                | 117,103                                               | 2,573,780          | 1,030,502                                                       | -                                                                                                                                                              | 3,721,385                            | 381,757                                              | 1,031,461                                                                                                                                                      | 1,413,218                           | 6,315,242                                         | (1,397,995)                                                                                                                                                    | 4,917,247                      |
| 81802                  | 276,704,350                               | 499,485                                               | 10,978,081         | 4,395,454                                                       | 8,594,931                                                                                                                                                      | 24,467,951                           | 1,628,328                                            | 124,673                                                                                                                                                        | 1,753,001                           | 26,936,735                                        | 3,859,657                                                                                                                                                      | 30,796,392                     |
| 81805                  | 4,522,170                                 | 8,163                                                 | 179,414            | 71,835                                                          | 360,992                                                                                                                                                        | 620,404                              | 26,612                                               | 45,402                                                                                                                                                         | 72,014                              | 440,226                                           | (51,802)                                                                                                                                                       | 388,424                        |
| 81806                  | 34,757,422                                | 62,741                                                | 1,378,980          | 552,122                                                         | -                                                                                                                                                              | 1,993,843                            | 204,538                                              | 1,271,375                                                                                                                                                      | 1,475,913                           | 3,383,581                                         | (893,792)                                                                                                                                                      | 2,489,789                      |
| 81901                  | 45,966,942                                | 82,976                                                | 1,823,711          | 730,186                                                         | -                                                                                                                                                              | 2,636,873                            | 270,503                                              | 1,320,436                                                                                                                                                      | 1,590,939                           | 4,474,810                                         | (1,114,745)                                                                                                                                                    | 3,360,065                      |
| 81902                  | 6,320,308                                 | 11,409                                                | 250,754            | 100,398                                                         | 1,860,762                                                                                                                                                      | 2,223,323                            | 37,193                                               | 346,085                                                                                                                                                        | 383,278                             | 615,272                                           | 439,923                                                                                                                                                        | 1,055,195                      |
| 82001                  | 53,507,114                                | 96,587                                                | 2,122,863          | 849,962                                                         | 132,554                                                                                                                                                        | 3,201,966                            | 314,875                                              | 1,747,291                                                                                                                                                      | 2,062,166                           | 5,208,834                                         | (730,581)                                                                                                                                                      | 4,478,253                      |
| 82101                  | 188,580,865                               | 340,412                                               | 7,481,834          | 2,995,611                                                       | -                                                                                                                                                              | 10,817,857                           | 1,109,746                                            | 18,713,268                                                                                                                                                     | 19,823,014                          | 18,358,052                                        | (7,674,486)                                                                                                                                                    | 10,683,566                     |
| 82106                  | 13,918,746                                | 25,125                                                | 552,218            | 221,100                                                         | 221,309                                                                                                                                                        | 1,019,752                            | 81,908                                               | 359,335                                                                                                                                                        | 441,243                             | 1,354,968                                         | 110,876                                                                                                                                                        | 1,465,844                      |
| 82107                  | 43,388,801                                | 78,322                                                | 1,721,425          | 689,232                                                         | 86,261                                                                                                                                                         | 2,575,240                            | 255,331                                              | 3,568,993                                                                                                                                                      | 3,824,324                           | 4,223,832                                         | (1,402,124)                                                                                                                                                    | 2,821,708                      |
| 82108                  | 15,397,408                                | 27,794                                                | 610,883            | 244,588                                                         | 8,801,401                                                                                                                                                      | 9,684,666                            | 90,609                                               | 3,455,298                                                                                                                                                      | 3,545,907                           | 1,498,914                                         | 1,102,285                                                                                                                                                      | 2,601,199                      |
| 82109                  | 16,086,377                                | 29,038                                                | 638,217            | 255,533                                                         | -                                                                                                                                                              | 922,788                              | 94,664                                               | 728,589                                                                                                                                                        | 823,253                             | 1,565,984                                         | (459,475)                                                                                                                                                      | 1,106,509                      |
| 82110                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | -                                                    | 23,957                                                                                                                                                         | 23,957                              | -                                                 | (22,957)                                                                                                                                                       | (22,957)                       |
| 82201                  | 127,453,541                               | 230,069                                               | 5,056,644          | 2,024,602                                                       | 280,382                                                                                                                                                        | 7,591,697                            | 750,029                                              | 6,527,223                                                                                                                                                      | 7,277,252                           | 12,407,402                                        | (1,506,914)                                                                                                                                                    | 10,900,488                     |
| 82301                  | 876,241,837                               | 1,581,724                                             | 34,764,375         | 13,919,119                                                      | 21,444,658                                                                                                                                                     | 71,709,876                           | 5,156,440                                            | 246,521                                                                                                                                                        | 5,402,961                           | 85,300,769                                        | 7,631,644                                                                                                                                                      | 92,932,413                     |
| 82306                  | 3,075,869                                 | 5,552                                                 | 122,033            | 48,860                                                          | 23,897                                                                                                                                                         | 200,342                              | 18,101                                               | 470,901                                                                                                                                                        | 489,002                             | 299,431                                           | (155,102)                                                                                                                                                      | 144,329                        |
| 82307                  | 4,527,074                                 | 8,172                                                 | 179,609            | 71,913                                                          | 174,000                                                                                                                                                        | 433,694                              | 26,641                                               | 46,559                                                                                                                                                         | 73,200                              | 440,704                                           | (13,874)                                                                                                                                                       | 426,830                        |
| 82308                  | 3,403,270                                 | 6,143                                                 | 135,023            | 54,061                                                          | 8,626                                                                                                                                                          | 203,853                              | 20,027                                               | 23,594                                                                                                                                                         | 43,621                              | 331,303                                           | (9,334)                                                                                                                                                        | 321,969                        |
| 82309                  | 15,894,336                                | 28,691                                                | 630,598            | 252,482                                                         | 1,216,412                                                                                                                                                      | 2,128,183                            | 93,534                                               | 54,860                                                                                                                                                         | 148,394                             | 1,547,289                                         | 613,244                                                                                                                                                        | 2,160,533                      |
| 82312                  | 3,785,219                                 | 6,833                                                 | 150,176            | 60,129                                                          | 108,673                                                                                                                                                        | 325,811                              | 22,275                                               | -                                                                                                                                                              | 22,275                              | 368,485                                           | 54,810                                                                                                                                                         | 423,295                        |
| 82313                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | -                                                    | 47,074                                                                                                                                                         | 47,074                              | -                                                 | (185,351)                                                                                                                                                      | (185,351)                      |
| 82401                  | 11,486,651                                | 20,735                                                | 455,726            | 182,466                                                         | -                                                                                                                                                              | 658,927                              | 67,596                                               | 616,259                                                                                                                                                        | 683,855                             | 1,118,207                                         | (470,618)                                                                                                                                                      | 647,589                        |
| 82402                  | 109,742,685                               | 198,099                                               | 4,353,976          | 1,743,264                                                       | 6,208                                                                                                                                                          | 6,301,547                            | 645,805                                              | 842,143                                                                                                                                                        | 1,487,948                           | 10,683,278                                        | (490,364)                                                                                                                                                      | 10,192,914                     |
| 82406                  | 18,323,295                                | 33,076                                                | 726,966            | 291,066                                                         | -                                                                                                                                                              | 1,051,108                            | 107,828                                              | 1,295,713                                                                                                                                                      | 1,403,541                           | 1,783,744                                         | (731,638)                                                                                                                                                      | 1,052,106                      |
| 82501                  | 10,438,609                                | 18,843                                                | 414,146            | 165,818                                                         | -                                                                                                                                                              | 598,807                              | 61,428                                               | 1,054,974                                                                                                                                                      | 1,116,402                           | 1,016,182                                         | (1,076,612)                                                                                                                                                    | (60,430)                       |

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources |                                                                                                                                                                |                                     | Pension Expense                                   |                                                                                                                                                                |                                |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Difference between Expected and Actual Experience    | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                      |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |
| 82502                  | 28,530,442                                | 51,501                                                | 1,131,928          | 453,207                                                         | -                                                                                                                                                              | 1,636,636                            | 167,894                                              | 1,560,211                                                                                                                                                      | 1,728,105                           | 2,777,394                                         | (947,050)                                                                                                                                                      | 1,830,344                      |
| 82601                  | 565,904,368                               | 1,021,527                                             | 22,451,920         | 8,989,402                                                       | 4,175,380                                                                                                                                                      | 36,638,229                           | 3,330,190                                            | 2,500,298                                                                                                                                                      | 5,830,488                           | 55,089,903                                        | (1,481,415)                                                                                                                                                    | 53,608,488                     |
| 82602                  | 1,411,585                                 | 2,548                                                 | 56,004             | 22,423                                                          | 240,076                                                                                                                                                        | 321,051                              | 8,307                                                | 256,630                                                                                                                                                        | 264,937                             | 137,416                                           | (27,565)                                                                                                                                                       | 109,851                        |
| 82603                  | 2,922,964                                 | 5,276                                                 | 115,967            | 46,432                                                          | 742,653                                                                                                                                                        | 910,328                              | 17,201                                               | 200,024                                                                                                                                                        | 217,225                             | 284,546                                           | 158,066                                                                                                                                                        | 442,612                        |
| 82604                  | 1,504,185                                 | 2,715                                                 | 59,678             | 23,894                                                          | 90,312                                                                                                                                                         | 176,599                              | 8,852                                                | 244,909                                                                                                                                                        | 253,761                             | 146,430                                           | 206,858                                                                                                                                                        | 353,288                        |
| 82701                  | 34,019,710                                | 61,410                                                | 1,349,712          | 540,404                                                         | 18,550                                                                                                                                                         | 1,970,076                            | 200,197                                              | 1,746,546                                                                                                                                                      | 1,946,743                           | 3,311,765                                         | (729,312)                                                                                                                                                      | 2,582,453                      |
| 82702                  | 6,416,783                                 | 11,583                                                | 254,582            | 101,931                                                         | 1,608,634                                                                                                                                                      | 1,976,730                            | 37,761                                               | 1,559,594                                                                                                                                                      | 1,597,355                           | 624,664                                           | 385,347                                                                                                                                                        | 1,010,011                      |
| 82801                  | 122,061,895                               | 220,337                                               | 4,842,733          | 1,938,955                                                       | -                                                                                                                                                              | 7,002,025                            | 718,300                                              | 1,056,889                                                                                                                                                      | 1,775,189                           | 11,882,534                                        | (784,639)                                                                                                                                                      | 11,097,895                     |
| 82901                  | 151,507,004                               | 273,489                                               | 6,010,951          | 2,406,691                                                       | 3,472,778                                                                                                                                                      | 12,163,909                           | 891,577                                              | 17,828                                                                                                                                                         | 909,405                             | 14,748,969                                        | 1,352,528                                                                                                                                                      | 16,101,497                     |
| 83001                  | 70,207,506                                | 126,733                                               | 2,785,441          | 1,115,248                                                       | 30,075                                                                                                                                                         | 4,057,497                            | 413,152                                              | 2,283,604                                                                                                                                                      | 2,696,756                           | 6,834,591                                         | (1,033,462)                                                                                                                                                    | 5,801,129                      |
| 83005                  | 36,708,598                                | 66,264                                                | 1,456,392          | 583,117                                                         | 2,280                                                                                                                                                          | 2,108,053                            | 216,020                                              | 1,094,878                                                                                                                                                      | 1,310,898                           | 3,573,525                                         | (512,082)                                                                                                                                                      | 3,061,443                      |
| 83101                  | 26,078,848                                | 47,076                                                | 1,034,663          | 414,263                                                         | 82,870                                                                                                                                                         | 1,578,872                            | 153,467                                              | 2,451,390                                                                                                                                                      | 2,604,857                           | 2,538,735                                         | (605,260)                                                                                                                                                      | 1,933,475                      |
| 83202                  | 111,989,136                               | 202,154                                               | 4,443,103          | 1,778,949                                                       | 275,961                                                                                                                                                        | 6,700,167                            | 659,025                                              | 2,192,462                                                                                                                                                      | 2,851,487                           | 10,901,967                                        | (1,484,702)                                                                                                                                                    | 9,417,265                      |
| 83203                  | 31,126,705                                | 56,188                                                | 1,234,934          | 494,449                                                         | 173,084                                                                                                                                                        | 1,958,655                            | 183,172                                              | 211,066                                                                                                                                                        | 394,238                             | 3,030,136                                         | (130,382)                                                                                                                                                      | 2,899,754                      |
| 83204                  | 40,805,713                                | 73,659                                                | 1,618,942          | 648,200                                                         | 1,077,561                                                                                                                                                      | 3,418,362                            | 240,130                                              | 794,286                                                                                                                                                        | 1,034,416                           | 3,972,372                                         | (195,141)                                                                                                                                                      | 3,777,231                      |
| 83205                  | 251,892,870                               | 454,697                                               | 9,993,700          | 4,001,324                                                       | -                                                                                                                                                              | 14,449,721                           | 1,482,320                                            | 5,068,308                                                                                                                                                      | 6,550,628                           | 24,521,376                                        | (4,328,019)                                                                                                                                                    | 20,193,357                     |
| 83206                  | 357,207,405                               | 644,803                                               | 14,171,992         | 5,674,247                                                       | 1,950,240                                                                                                                                                      | 22,441,282                           | 2,102,067                                            | 101,075                                                                                                                                                        | 2,203,142                           | 34,773,581                                        | 1,751,404                                                                                                                                                      | 36,524,985                     |
| 83207                  | 1,223,119                                 | 2,208                                                 | 48,527             | 19,430                                                          | 160,155                                                                                                                                                        | 230,320                              | 7,198                                                | 162,331                                                                                                                                                        | 169,529                             | 119,069                                           | 30,396                                                                                                                                                         | 149,465                        |
| 83301                  | 56,687,771                                | 102,328                                               | 2,249,054          | 900,486                                                         | 2,404,418                                                                                                                                                      | 5,656,286                            | 333,592                                              | 5,416,408                                                                                                                                                      | 5,750,000                           | 5,518,466                                         | (1,976,726)                                                                                                                                                    | 3,541,740                      |
| 83402                  | 34,704,980                                | 62,647                                                | 1,376,899          | 551,290                                                         | -                                                                                                                                                              | 1,990,836                            | 204,229                                              | 12,423,956                                                                                                                                                     | 12,628,185                          | 3,378,475                                         | (4,462,520)                                                                                                                                                    | (1,084,045)                    |
| 83501                  | 15,392,934                                | 27,786                                                | 610,706            | 244,517                                                         | 1,226,991                                                                                                                                                      | 2,110,000                            | 90,583                                               | 5,288                                                                                                                                                          | 95,871                              | 1,498,478                                         | 420,543                                                                                                                                                        | 1,919,021                      |
| 83601                  | 77,348,170                                | 139,623                                               | 3,068,743          | 1,228,677                                                       | 80,364                                                                                                                                                         | 4,517,407                            | 455,173                                              | 2,036,270                                                                                                                                                      | 2,491,447                           | 7,529,723                                         | (1,184,429)                                                                                                                                                    | 6,345,294                      |
| 83701                  | 142,273,803                               | 256,822                                               | 5,644,629          | 2,260,022                                                       | 144,191                                                                                                                                                        | 8,305,664                            | 837,242                                              | 2,604,573                                                                                                                                                      | 3,441,815                           | 13,850,132                                        | (2,300,435)                                                                                                                                                    | 11,549,697                     |
| 83802                  | 96,727,507                                | 174,605                                               | 3,837,606          | 1,536,518                                                       | 59,804                                                                                                                                                         | 5,608,533                            | 569,215                                              | 2,748,597                                                                                                                                                      | 3,317,812                           | 9,416,271                                         | (2,686,738)                                                                                                                                                    | 6,729,533                      |
| 83805                  | 37,025,330                                | 66,835                                                | 1,468,958          | 588,149                                                         | -                                                                                                                                                              | 2,123,942                            | 217,884                                              | 3,750,300                                                                                                                                                      | 3,968,184                           | 3,604,358                                         | (1,864,184)                                                                                                                                                    | 1,740,174                      |
| 83806                  | 49,661,126                                | 89,644                                                | 1,970,276          | 788,868                                                         | 3,051,392                                                                                                                                                      | 5,900,180                            | 292,242                                              | 2,601,118                                                                                                                                                      | 2,893,360                           | 4,834,433                                         | (650,430)                                                                                                                                                      | 4,184,003                      |
| 83810                  | 2,234,180                                 | 4,033                                                 | 88,640             | 35,490                                                          | 446,475                                                                                                                                                        | 574,638                              | 13,148                                               | 508,254                                                                                                                                                        | 521,402                             | 217,494                                           | 155,108                                                                                                                                                        | 372,602                        |
| 83811                  | 4,217,571                                 | 7,613                                                 | 167,330            | 66,996                                                          | 2,145,819                                                                                                                                                      | 2,387,758                            | 24,819                                               | 768,368                                                                                                                                                        | 793,187                             | 410,574                                           | 871,239                                                                                                                                                        | 1,281,813                      |
| 83901                  | 174,769,917                               | 315,481                                               | 6,933,893          | 2,776,224                                                       | 465,264                                                                                                                                                        | 10,490,862                           | 1,028,473                                            | 2,434,084                                                                                                                                                      | 3,462,557                           | 17,013,578                                        | (2,220,636)                                                                                                                                                    | 14,792,942                     |
| 84002                  | 414,489,264                               | 748,204                                               | 16,444,616         | 6,584,170                                                       | -                                                                                                                                                              | 23,776,990                           | 2,439,154                                            | 12,282,408                                                                                                                                                     | 14,721,562                          | 40,349,880                                        | (4,815,161)                                                                                                                                                    | 35,534,719                     |
| 84003                  | 372,895,862                               | 673,123                                               | 14,794,422         | 5,923,459                                                       | 147,402                                                                                                                                                        | 21,538,406                           | 2,194,389                                            | 4,300,479                                                                                                                                                      | 6,494,868                           | 36,300,828                                        | (958,848)                                                                                                                                                      | 35,341,980                     |
| 84004                  | 1,491,550                                 | 2,692                                                 | 59,176             | 23,694                                                          | 7,941                                                                                                                                                          | 93,503                               | 8,777                                                | 290,489                                                                                                                                                        | 299,266                             | 145,200                                           | (118,778)                                                                                                                                                      | 26,422                         |
| 84005                  | 4,381,491                                 | 7,909                                                 | 173,833            | 69,600                                                          | 2,244,852                                                                                                                                                      | 2,496,194                            | 25,784                                               | 1,052,775                                                                                                                                                      | 1,078,559                           | 426,531                                           | 388,055                                                                                                                                                        | 814,586                        |
| 84006                  | 14,516,611                                | 26,204                                                | 575,938            | 230,596                                                         | 856,350                                                                                                                                                        | 1,689,088                            | 85,426                                               | -                                                                                                                                                              | 85,426                              | 1,413,169                                         | 711,953                                                                                                                                                        | 2,125,122                      |
| 84007                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | -                                                    | 186,133                                                                                                                                                        | 186,133                             | -                                                 | (494,242)                                                                                                                                                      | (494,242)                      |
| 84008                  | 347,534                                   | 627                                                   | 13,788             | 5,521                                                           | 28,032                                                                                                                                                         | 47,968                               | 2,045                                                | 585,450                                                                                                                                                        | 587,495                             | 33,832                                            | (181,585)                                                                                                                                                      | (147,753)                      |
| 84009                  | 1,931,153                                 | 3,486                                                 | 76,617             | 30,676                                                          | -                                                                                                                                                              | 110,779                              | 11,364                                               | 913,363                                                                                                                                                        | 924,727                             | 187,995                                           | (486,187)                                                                                                                                                      | (298,192)                      |
| 84010                  | 856,286                                   | 1,546                                                 | 33,973             | 13,602                                                          | 108,517                                                                                                                                                        | 157,638                              | 5,039                                                | 1,133                                                                                                                                                          | 6,172                               | 83,358                                            | 40,430                                                                                                                                                         | 123,788                        |
| 84011                  | 1,465,167                                 | 2,645                                                 | 58,130             | 23,274                                                          | 130,491                                                                                                                                                        | 214,540                              | 8,622                                                | 224,358                                                                                                                                                        | 232,980                             | 142,632                                           | 278,376                                                                                                                                                        | 421,008                        |
| 84012                  | 1,437,697                                 | 2,595                                                 | 57,040             | 22,838                                                          | 700,286                                                                                                                                                        | 782,759                              | 8,460                                                | -                                                                                                                                                              | 8,460                               | 139,958                                           | 308,233                                                                                                                                                        | 448,191                        |
| 84101                  | 27,357,498                                | 49,384                                                | 1,085,393          | 434,574                                                         | 244,422                                                                                                                                                        | 1,813,773                            | 160,991                                              | 1,116,566                                                                                                                                                      | 1,277,557                           | 2,663,210                                         | (152,398)                                                                                                                                                      | 2,510,812                      |
| 84203                  | 123,591,814                               | 223,098                                               | 4,903,432          | 1,963,258                                                       | 227,462                                                                                                                                                        | 7,317,250                            | 727,304                                              | 1,456,025                                                                                                                                                      | 2,183,329                           | 12,031,469                                        | (1,119,898)                                                                                                                                                    | 10,911,571                     |
| 84207                  | 137,757,313                               | 248,669                                               | 5,465,440          | 2,188,277                                                       | 2,409,459                                                                                                                                                      | 10,311,845                           | 810,664                                              | 501,149                                                                                                                                                        | 1,311,813                           | 13,410,458                                        | 819,880                                                                                                                                                        | 14,230,338                     |
| 84208                  | 31,504,250                                | 56,869                                                | 1,249,912          | 500,445                                                         | 204,585                                                                                                                                                        | 2,011,811                            | 185,394                                              | 222,665                                                                                                                                                        | 408,059                             | 3,066,889                                         | (347,020)                                                                                                                                                      | 2,719,869                      |
| 84209                  | 99,757,769                                | 180,075                                               | 3,957,830          | 1,584,655                                                       | 1,874,678                                                                                                                                                      | 7,597,238                            | 587,047                                              | 35,290                                                                                                                                                         | 622,337                             | 9,711,262                                         | 648,687                                                                                                                                                        | 10,359,949                     |
| 84210                  | 44,804,849                                | 80,878                                                | 1,777,606          | 711,726                                                         | 1,185                                                                                                                                                          | 2,571,395                            | 263,664                                              | 885,546                                                                                                                                                        | 1,149,210                           | 4,361,682                                         | (444,856)                                                                                                                                                      | 3,916,826                      |
| 84211                  | 61,801,934                                | 111,560                                               | 2,451,955          | 981,725                                                         | 199,998                                                                                                                                                        | 3,745,238                            | 363,687                                              | 840,923                                                                                                                                                        | 1,204,610                           | 6,016,321                                         | (635,956)                                                                                                                                                      | 5,380,365                      |
| 84212                  | 111,317,641                               | 200,942                                               | 4,416,461          | 1,768,283                                                       | 152,618                                                                                                                                                        | 6,538,304                            | 655,073                                              | 1,661,825                                                                                                                                                      | 2,316,898                           | 10,836,598                                        | (945,876)                                                                                                                                                      | 9,890,722                      |
| 84213                  | 5,313,289                                 | 9,591                                                 | 210,802            | 84,402                                                          | 4,929                                                                                                                                                          | 309,724                              | 31,267                                               | 163,637                                                                                                                                                        | 194,904                             | 517,240                                           | (46,095)                                                                                                                                                       | 471,145                        |
| 84214                  | 3,729,506                                 | 6,732                                                 | 147,966            | 59,243                                                          | -                                                                                                                                                              | 213,941                              | 21,947                                               | 72,968                                                                                                                                                         | 94,915                              | 363,062                                           | (66,103)                                                                                                                                                       | 296,959                        |
| 84215                  | 8,840,726                                 | 15,959                                                | 350,751            | 140,435                                                         | 2,976,678                                                                                                                                                      | 3,483,823                            | 52,025                                               | 1,069,106                                                                                                                                                      | 1,121,131                           | 860,631                                           | 1,785,543                                                                                                                                                      | 2,646,174                      |
| 84301                  | 200,369,649                               | 361,692                                               | 7,949,547          | 3,182,876                                                       | 1,757,422                                                                                                                                                      | 13,251,537                           | 1,179,120                                            | 13,780,625                                                                                                                                                     | 14,959,745                          | 19,505,671                                        | (2,935,734)                                                                                                                                                    | 16,569,937                     |
| 84401                  | 45,079,171                                | 81,373                                                | 1,788,489          | 716,084                                                         | -                                                                                                                                                              | 2,585,946                            | 265,278                                              | 1,526,355                                                                                                                                                      | 1,791,633                           | 4,388,387                                         | (1,220,831)                                                                                                                                                    | 3,167,556                      |
| 84501                  | 43,348,330                                | 78,249                                                | 1,719,819          | 688,589                                                         | -                                                                                                                                                              | 2,486,657                            | 255,093                                              | 7,105,239                                                                                                                                                      | 7,360,332                           | 4,219,892                                         | (3,931,813)                                                                                                                                                    | 288,079                        |
| 84506                  | 4,338,060                                 | 7,831                                                 | 172,110            | 68,910                                                          | 1,244,104                                                                                                                                                      | 1,492,955                            | 25,528                                               | 850,959                                                                                                                                                        | 876,487                             | 422,303                                           | 853,961                                                                                                                                                        | 1,276,264                      |
| 84601                  | 104,477,075                               | 188,594                                               | 4,145,066          | 1,659,621                                                       | 970,964                                                                                                                                                        | 6,964,245                            | 614,819                                              | 533,103                                                                                                                                                        | 1,147,922                           | 10,170,679                                        | 19,008                                                                                                                                                         | 10,189,687                     |
| 84603                  | 213,850,779                               | 386,027                                               | 8,484,403          | 3,397,024                                                       | -                                                                                                                                                              | 12,267,454                           | 1,258,453                                            | 3,608,626                                                                                                                                                      | 4,867,079                           | 20,818,038                                        | (3,197,185)                                                                                                                                                    | 17,620,853                     |
| 84604                  | 160,211,676                               | 289,202                                               | 6,356,303          | 2,544,966                                                       | 10,995,706                                                                                                                                                     | 20,186,177                           | 942,801                                              | -                                                                                                                                                              | 942,801                             | 15,596,356                                        | 5,703,837                                                                                                                                                      | 21,300,193                     |
| 84605                  | 67,419,795                                | 121,701                                               | 2,674,840          | 1,070,965                                                       | 607,749                                                                                                                                                        | 4,475,255                            | 396,747                                              | 292,840                                                                                                                                                        | 689,227                             | 6,563,211                                         | (209,582)                                                                                                                                                      | 6,353,629                      |
| 84606                  | 760,113                                   | 1,372                                                 | 30,157             | 12,074                                                          | 251,195                                                                                                                                                        | 294,798                              | 4,473                                                | 357,479                                                                                                                                                        | 361,952                             | 73,996                                            | 72,217                                                                                                                                                         | 146,213                        |
| 90208                  | 178,357                                   | 322                                                   | 7,076              | 2,833                                                           | 76,167                                                                                                                                                         | 86,398                               | 1,050                                                | 118,176                                                                                                                                                        | 119,226                             | 17,363                                            | (3,504)                                                                                                                                                        | 13,859                         |
| 90407                  | 882,028                                   | 1,592                                                 | 34,994             | 14,011                                                          | 1,532                                                                                                                                                          | 52,129                               | 5,190                                                | 22,190                                                                                                                                                         | 27,380                              | 85,864                                            | (2,600)                                                                                                                                                        | 83,264                         |

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

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

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

<sup>1</sup> Columns may not foot due to rounding.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| <b>Employer Code</b>      | <b>Employer Contribution</b> | <b>Allocated Nonemployer Contribution</b> | <b>Employer Allocation Percentage</b> |
|---------------------------|------------------------------|-------------------------------------------|---------------------------------------|
| 91605                     | 10,733                       | 621                                       | 0.005051%                             |
| 91803                     | 9,119                        | 15,111                                    | 0.010779%                             |
| 91804                     | 3,053                        | 195                                       | 0.001445%                             |
| 91807                     | 60,431                       | 3,921                                     | 0.028628%                             |
| 92109                     | 30,859                       | 1,640                                     | 0.014458%                             |
| 92114                     | 82,426                       | 4,540                                     | 0.038688%                             |
| 92116                     | 40,068                       | 2,274                                     | 0.018837%                             |
| 92117                     | 116,391                      | 3,418                                     | 0.053300%                             |
| 92118                     | 13,236                       | 796                                       | 0.006242%                             |
| 92202                     | 41,968                       | 4,058                                     | 0.020476%                             |
| 92204                     | 411,736                      | 17,342                                    | 0.190883%                             |
| 92302                     | 683,565                      | 42,111                                    | 0.322830%                             |
| 92310                     | 189,491                      | 13,193                                    | 0.090167%                             |
| 92313                     | 97,669                       | 6,568                                     | 0.046372%                             |
| 92318                     | 22,512                       | 465                                       | 0.010222%                             |
| 92319                     | 316,464                      | 19,743                                    | 0.149568%                             |
| 92404                     | 33,455                       | 1,820                                     | 0.015692%                             |
| 92502                     | 90,418                       | 5,700                                     | 0.042760%                             |
| 92606                     | 1,195,263                    | 78,069                                    | 0.566464%                             |
| 92609                     | 8,347                        | 544                                       | 0.003955%                             |
| 92805                     | 96,386                       | 6,647                                     | 0.045836%                             |
| 93005                     | 244,793                      | 16,849                                    | 0.116396%                             |
| 93706                     | 58,294                       | 3,761                                     | 0.027606%                             |
| 93808                     | 28,917                       | 2,235                                     | 0.013859%                             |
| 94215                     | 76,631                       | 4,624                                     | 0.036148%                             |
| 94216                     | 302,103                      | 18,281                                    | 0.142528%                             |
| 94218                     | 110,905                      | 6,005                                     | 0.052010%                             |
| 94219                     | 68,028                       | 3,974                                     | 0.032032%                             |
| 94220                     | 92,869                       | 4,930                                     | 0.043507%                             |
| 94221                     | 72,021                       | 4,995                                     | 0.034262%                             |
| 94224                     | 11,141                       | 787                                       | 0.005307%                             |
| 94225                     | 88,701                       | 5,554                                     | 0.041931%                             |
| 94226                     | 109,495                      | 4,349                                     | 0.050645%                             |
| 94227                     | 76,336                       | 4,475                                     | 0.035950%                             |
| 94228                     | 18,122                       | 1,108                                     | 0.008555%                             |
| 94229                     | 43,881                       | 4,010                                     | 0.021305%                             |
| 94231                     | 32,853                       | 2,148                                     | 0.015571%                             |
| 94232                     | 14,300                       | 327                                       | 0.006507%                             |
| 94504                     | 6,596                        | 745                                       | 0.003266%                             |
| 94607                     | 122,738                      | 3,774                                     | 0.056281%                             |
| <b>Totals<sup>1</sup></b> | <b>\$ 211,664,025</b>        | <b>\$ 13,121,990</b>                      | <b>100.000000%</b>                    |

<sup>1</sup> Columns may not foot due to rounding.

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources                                                                                                           |                                     | Pension Expense                                   |                                                                                                                                                                |                                |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Inflows of Resources | Proportionate Share of Collective Pension Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      |                                                                                                                                                                |                                     |                                                   |                                                                                                                                                                |                                |
| 10002                  | 46,197                                    | 1,423                                                 | 3,046              | 924                                                             | 29,594                                                                                                                                                         | 34,987                               | -                                                                                                                                                              | -                                   | 6,035                                             | 8,839                                                                                                                                                          | 14,874                         |
| 10100                  | 1,268,054                                 | 39,071                                                | 83,609             | 25,358                                                          | -                                                                                                                                                              | 148,038                              | 26,082                                                                                                                                                         | 26,082                              | 165,651                                           | (10,201)                                                                                                                                                       | 155,450                        |
| 10200                  | 1,965,385                                 | 60,557                                                | 129,587            | 39,303                                                          | 126,157                                                                                                                                                        | 355,604                              | -                                                                                                                                                              | -                                   | 256,747                                           | 58,684                                                                                                                                                         | 315,431                        |
| 20102                  | 51,039,087                                | 1,572,597                                             | 3,365,256          | 1,020,659                                                       | 866,804                                                                                                                                                        | 6,825,316                            | 1,195,509                                                                                                                                                      | 1,195,509                           | 6,667,457                                         | 323,544                                                                                                                                                        | 6,991,001                      |
| 20105                  | -                                         | -                                                     | -                  | -                                                               | 6,671                                                                                                                                                          | 6,671                                | 55,386                                                                                                                                                         | 55,386                              | -                                                 | (24,884)                                                                                                                                                       | (24,884)                       |
| 20400                  | 2,761,061                                 | 85,073                                                | 182,050            | 55,215                                                          | 414,578                                                                                                                                                        | 736,916                              | -                                                                                                                                                              | -                                   | 360,689                                           | 160,101                                                                                                                                                        | 520,790                        |
| 20600                  | 5,805,971                                 | 178,891                                               | 382,816            | 116,105                                                         | 118,975                                                                                                                                                        | 796,787                              | 127,300                                                                                                                                                        | 127,300                             | 758,459                                           | 20,395                                                                                                                                                         | 778,854                        |
| 21400                  | 101,218                                   | 3,119                                                 | 6,674              | 2,024                                                           | 79,791                                                                                                                                                         | 91,608                               | 66,719                                                                                                                                                         | 66,719                              | 13,223                                            | 7,522                                                                                                                                                          | 20,745                         |
| 30100                  | 16,016,843                                | 493,505                                               | 1,056,069          | 320,299                                                         | 730,555                                                                                                                                                        | 2,600,428                            | 62,522                                                                                                                                                         | 62,522                              | 2,092,349                                         | 200,151                                                                                                                                                        | 2,292,500                      |
| 30200                  | 1,404,845                                 | 43,286                                                | 92,628             | 28,093                                                          | -                                                                                                                                                              | 164,007                              | 165,817                                                                                                                                                        | 165,817                             | 183,521                                           | (67,040)                                                                                                                                                       | 116,481                        |
| 30300                  | 8,226,556                                 | 253,473                                               | 542,417            | 164,512                                                         | 257,704                                                                                                                                                        | 1,218,106                            | 79,153                                                                                                                                                         | 79,153                              | 1,074,671                                         | 102,831                                                                                                                                                        | 1,177,502                      |
| 30400                  | 1,230,690                                 | 37,920                                                | 81,145             | 24,611                                                          | 10,842                                                                                                                                                         | 154,518                              | 229,039                                                                                                                                                        | 229,039                             | 160,770                                           | (64,852)                                                                                                                                                       | 95,918                         |
| 30500                  | 7,003,017                                 | 215,774                                               | 461,743            | 140,044                                                         | 22,158                                                                                                                                                         | 839,719                              | 195,881                                                                                                                                                        | 195,881                             | 914,834                                           | (51,293)                                                                                                                                                       | 863,541                        |
| 30600                  | 1,468,525                                 | 45,248                                                | 96,827             | 29,367                                                          | 235,196                                                                                                                                                        | 406,638                              | 60,031                                                                                                                                                         | 60,031                              | 191,840                                           | 17,659                                                                                                                                                         | 209,499                        |
| 30700                  | 63,410                                    | 1,954                                                 | 4,181              | 1,268                                                           | 5,065                                                                                                                                                          | 12,468                               | 102,875                                                                                                                                                        | 102,875                             | 8,284                                             | (35,221)                                                                                                                                                       | (26,937)                       |
| 30800                  | 174,322                                   | 5,371                                                 | 11,494             | 3,486                                                           | 47,477                                                                                                                                                         | 67,828                               | 1,682                                                                                                                                                          | 1,682                               | 22,772                                            | 13,889                                                                                                                                                         | 36,661                         |
| 31100                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | 6,676                                                                                                                                                          | 6,676                               | -                                                 | (5,149)                                                                                                                                                        | (5,149)                        |
| 31102                  | 13,266                                    | 409                                                   | 875                | 265                                                             | 6,199                                                                                                                                                          | 7,748                                | 1,458                                                                                                                                                          | 1,458                               | 1,733                                             | 1,323                                                                                                                                                          | 3,056                          |
| 31104                  | 841,034                                   | 25,914                                                | 55,453             | 16,818                                                          | 205,290                                                                                                                                                        | 303,475                              | -                                                                                                                                                              | -                                   | 109,868                                           | 85,624                                                                                                                                                         | 195,492                        |
| 31105                  | 109,243                                   | 3,366                                                 | 7,203              | 2,185                                                           | -                                                                                                                                                              | 12,754                               | 112,483                                                                                                                                                        | 112,483                             | 14,271                                            | (52,884)                                                                                                                                                       | (38,613)                       |
| 31108                  | 2,482,751                                 | 76,498                                                | 163,700            | 49,649                                                          | -                                                                                                                                                              | 289,847                              | 280,205                                                                                                                                                        | 280,205                             | 324,333                                           | (144,820)                                                                                                                                                      | 179,513                        |
| 31113                  | 6,310                                     | 194                                                   | 416                | 126                                                             | -                                                                                                                                                              | 736                                  | 5,098                                                                                                                                                          | 5,098                               | 824                                               | (3,334)                                                                                                                                                        | (2,510)                        |
| 31121                  | 5,261                                     | 162                                                   | 347                | 105                                                             | 2,455                                                                                                                                                          | 3,069                                | 31                                                                                                                                                             | 31                                  | 687                                               | 878                                                                                                                                                            | 1,565                          |
| 31123                  | 563,056                                   | 17,349                                                | 37,125             | 11,259                                                          | 64,018                                                                                                                                                         | 129,751                              | 60,377                                                                                                                                                         | 60,377                              | 73,554                                            | 41,211                                                                                                                                                         | 114,765                        |
| 31124                  | 526,622                                   | 16,226                                                | 34,723             | 10,532                                                          | 17,940                                                                                                                                                         | 79,421                               | 7,057                                                                                                                                                          | 7,057                               | 68,795                                            | 7,504                                                                                                                                                          | 76,299                         |
| 31126                  | 40,260                                    | 1,240                                                 | 2,655              | 805                                                             | 25,791                                                                                                                                                         | 30,491                               | 93,129                                                                                                                                                         | 93,129                              | 5,259                                             | (30,229)                                                                                                                                                       | (24,970)                       |
| 31138                  | 534,902                                   | 16,481                                                | 35,269             | 10,697                                                          | 40,874                                                                                                                                                         | 103,321                              | 58,281                                                                                                                                                         | 58,281                              | 69,877                                            | 8,642                                                                                                                                                          | 78,519                         |
| 31140                  | 910,921                                   | 28,067                                                | 60,061             | 18,216                                                          | 46,058                                                                                                                                                         | 152,402                              | -                                                                                                                                                              | -                                   | 118,998                                           | 25,839                                                                                                                                                         | 144,837                        |
| 31142                  | 257,897                                   | 7,946                                                 | 17,004             | 5,158                                                           | 126,273                                                                                                                                                        | 156,381                              | 13,154                                                                                                                                                         | 13,154                              | 33,690                                            | 31,296                                                                                                                                                         | 64,986                         |
| 31143                  | 237,361                                   | 7,313                                                 | 15,650             | 4,747                                                           | 25,708                                                                                                                                                         | 53,418                               | 44,060                                                                                                                                                         | 44,060                              | 31,008                                            | (1,843)                                                                                                                                                        | 29,165                         |
| 31146                  | 347,863                                   | 10,718                                                | 22,936             | 6,957                                                           | 10,842                                                                                                                                                         | 51,453                               | 13,669                                                                                                                                                         | 13,669                              | 45,443                                            | 7,487                                                                                                                                                          | 52,930                         |
| 31200                  | 15,851                                    | 488                                                   | 1,045              | 317                                                             | 4,371                                                                                                                                                          | 6,221                                | 29,133                                                                                                                                                         | 29,133                              | 2,071                                             | (14,414)                                                                                                                                                       | (12,343)                       |
| 31300                  | 944,786                                   | 29,110                                                | 62,294             | 18,893                                                          | -                                                                                                                                                              | 110,297                              | 163,551                                                                                                                                                        | 163,551                             | 123,421                                           | (69,081)                                                                                                                                                       | 54,340                         |
| 31400                  | 3,621,759                                 | 111,592                                               | 238,800            | 72,427                                                          | 40,094                                                                                                                                                         | 462,913                              | 561,901                                                                                                                                                        | 561,901                             | 473,126                                           | (185,341)                                                                                                                                                      | 287,785                        |
| 31600                  | 1,141,113                                 | 35,160                                                | 75,239             | 22,819                                                          | -                                                                                                                                                              | 133,218                              | 37,515                                                                                                                                                         | 37,515                              | 149,068                                           | (18,146)                                                                                                                                                       | 130,922                        |
| 31700                  | 5,125,346                                 | 157,920                                               | 337,939            | 102,494                                                         | 267,918                                                                                                                                                        | 866,271                              | 139,722                                                                                                                                                        | 139,722                             | 669,546                                           | 112,364                                                                                                                                                        | 781,910                        |
| 40100                  | 1,025,980                                 | 31,612                                                | 67,648             | 20,517                                                          | 18,781                                                                                                                                                         | 138,558                              | 495,945                                                                                                                                                        | 495,945                             | 134,028                                           | (140,182)                                                                                                                                                      | (6,154)                        |
| 40200                  | 12,068,609                                | 371,853                                               | 795,742            | 241,343                                                         | 170,735                                                                                                                                                        | 1,579,673                            | 2,783,601                                                                                                                                                      | 2,783,601                           | 1,576,575                                         | (811,596)                                                                                                                                                      | 764,979                        |
| 40700                  | 40,433,685                                | 1,245,827                                             | 2,665,990          | 808,576                                                         | 613,481                                                                                                                                                        | 5,333,874                            | 977,227                                                                                                                                                        | 977,227                             | 5,282,027                                         | (185,716)                                                                                                                                                      | 5,096,311                      |
| 40900                  | 427,621,491                               | 13,175,709                                            | 28,195,175         | 8,551,418                                                       | 7,465,626                                                                                                                                                      | 57,387,928                           | 11,763,172                                                                                                                                                     | 11,763,172                          | 55,862,045                                        | (5,179,019)                                                                                                                                                    | 50,683,026                     |
| 41400                  | 107,784,157                               | 3,321,004                                             | 7,106,736          | 2,155,424                                                       | 3,627,791                                                                                                                                                      | 16,210,955                           | 424,466                                                                                                                                                        | 424,466                             | 14,080,311                                        | 921,971                                                                                                                                                        | 15,002,282                     |
| 41700                  | 85,802                                    | 2,644                                                 | 5,657              | 1,715                                                           | 47,815                                                                                                                                                         | 57,831                               | 91,618                                                                                                                                                         | 91,618                              | 11,209                                            | 3,063                                                                                                                                                          | 14,272                         |
| 42000                  | 236,779                                   | 7,296                                                 | 15,612             | 4,735                                                           | 392,498                                                                                                                                                        | 420,141                              | 423,022                                                                                                                                                        | 423,022                             | 30,931                                            | 27,389                                                                                                                                                         | 58,320                         |
| 42200                  | 5,512,877                                 | 169,861                                               | 363,491            | 110,244                                                         | 16,733                                                                                                                                                         | 660,329                              | 430,728                                                                                                                                                        | 430,728                             | 720,171                                           | (132,929)                                                                                                                                                      | 587,242                        |
| 50100                  | 5,274,663                                 | 162,521                                               | 347,784            | 105,480                                                         | 351,690                                                                                                                                                        | 967,475                              | 22,171                                                                                                                                                         | 22,171                              | 689,052                                           | 107,054                                                                                                                                                        | 796,106                        |
| 50200                  | 8,855,900                                 | 272,865                                               | 583,913            | 177,097                                                         | 327,819                                                                                                                                                        | 1,361,694                            | 306,309                                                                                                                                                        | 306,309                             | 1,156,884                                         | (85,549)                                                                                                                                                       | 1,071,335                      |
| 50515                  | -                                         | -                                                     | -                  | -                                                               | -                                                                                                                                                              | -                                    | 75,469                                                                                                                                                         | 75,469                              | -                                                 | (45,553)                                                                                                                                                       | (45,553)                       |
| 51200                  | 23,195                                    | 715                                                   | 1,529              | 464                                                             | 3,276                                                                                                                                                          | 5,984                                | 1,544                                                                                                                                                          | 1,544                               | 3,030                                             | 3,478                                                                                                                                                          | 6,508                          |
| 51300                  | 11,356,875                                | 349,924                                               | 748,814            | 227,110                                                         | 237,182                                                                                                                                                        | 1,563,030                            | 92,118                                                                                                                                                         | 92,118                              | 1,483,598                                         | 66,253                                                                                                                                                         | 1,549,851                      |
| 51400                  | 6,782,082                                 | 208,967                                               | 447,176            | 135,626                                                         | 429,609                                                                                                                                                        | 1,221,378                            | 201,203                                                                                                                                                        | 201,203                             | 885,973                                           | 7,644                                                                                                                                                          | 893,617                        |
| 51500                  | 57,684                                    | 1,777                                                 | 3,803              | 1,153                                                           | -                                                                                                                                                              | 6,733                                | 59,598                                                                                                                                                         | 59,598                              | 7,535                                             | (70,336)                                                                                                                                                       | (62,801)                       |
| 51600                  | -                                         | -                                                     | -                  | -                                                               | 41,805                                                                                                                                                         | 41,805                               | 61,212                                                                                                                                                         | 61,212                              | -                                                 | (1,908)                                                                                                                                                        | (1,908)                        |
| 51700                  | 728,614                                   | 22,450                                                | 48,041             | 14,571                                                          | 108,591                                                                                                                                                        | 193,653                              | 106,226                                                                                                                                                        | 106,226                             | 95,182                                            | 15,437                                                                                                                                                         | 110,619                        |
| 51800                  | 26,908,966                                | 829,109                                               | 1,774,239          | 538,114                                                         | 390,370                                                                                                                                                        | 3,531,832                            | 240,676                                                                                                                                                        | 240,676                             | 3,515,235                                         | 219,770                                                                                                                                                        | 3,735,005                      |
| 52200                  | 61,241                                    | 1,887                                                 | 4,038              | 1,225                                                           | 27,324                                                                                                                                                         | 34,474                               | 14,532                                                                                                                                                         | 14,532                              | 8,000                                             | 7,795                                                                                                                                                          | 15,795                         |
| 54100                  | 2,870                                     | 88                                                    | 189                | 58                                                              | 3,288                                                                                                                                                          | 3,623                                | 24,191                                                                                                                                                         | 24,191                              | 375                                               | (7,661)                                                                                                                                                        | (7,286)                        |
| 54200                  | 104,940,093                               | 3,233,374                                             | 6,919,213          | 2,098,549                                                       | 1,608,719                                                                                                                                                      | 13,859,855                           | 2,781,770                                                                                                                                                      | 2,781,770                           | 13,708,778                                        | (521,459)                                                                                                                                                      | 13,187,319                     |
| 54300                  | 560,008                                   | 17,255                                                | 36,924             | 11,199                                                          | 23,464                                                                                                                                                         | 88,842                               | 18,711                                                                                                                                                         | 18,711                              | 73,156                                            | (2,178)                                                                                                                                                        | 70,978                         |
| 60100                  | 65,096                                    | 2,006                                                 | 4,292              | 1,301                                                           | 41,701                                                                                                                                                         | 49,300                               | -                                                                                                                                                              | -                                   | 8,504                                             | 12,456                                                                                                                                                         | 20,960                         |
| 60400                  | 133,354                                   | 4,109                                                 | 8,793              | 2,667                                                           | 71,541                                                                                                                                                         | 87,110                               | -                                                                                                                                                              | -                                   | 17,421                                            | 24,151                                                                                                                                                         | 41,572                         |

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

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

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

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

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

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

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

| Participating Employer | Net Pension Liability as of June 30, 2018 | Outstanding Balance of Deferred Outflows of Resources |                    |                                                                 |                                                                                                                                                                |                                      | Outstanding Balance of Deferred Inflows of Resources                                                                                                           |                                     |                                                                                                                                                                | Pension Expense                |            |  |
|------------------------|-------------------------------------------|-------------------------------------------------------|--------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------|--|
|                        |                                           | Difference between Expected and Actual Experience     | Assumption changes | Net Difference between Projected and Actual Investment Earnings | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Deferred Outflows of Resources | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions |                                     | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions | Total Employer Pension Expense |            |  |
|                        |                                           |                                                       |                    |                                                                 |                                                                                                                                                                |                                      | Proportionate Share of Collective Pension Expense                                                                                                              | Total Deferred Inflows of Resources |                                                                                                                                                                |                                |            |  |
| 72109                  | 107,229                                   | 3,304                                                 | 7,070              | 2,144                                                           | 27,152                                                                                                                                                         | 39,670                               | 48,945                                                                                                                                                         | 48,945                              | 14,008                                                                                                                                                         | (5,413)                        | 8,595      |  |
| 72110                  | 45,543                                    | 1,403                                                 | 3,003              | 911                                                             | 18,458                                                                                                                                                         | 23,775                               | -                                                                                                                                                              | -                                   | 5,950                                                                                                                                                          | 7,715                          | 13,665     |  |
| 72111                  | 95,887                                    | 2,954                                                 | 6,322              | 1,918                                                           | 2,668                                                                                                                                                          | 13,862                               | 13,754                                                                                                                                                         | 13,754                              | 12,526                                                                                                                                                         | (3,962)                        | 8,564      |  |
| 72113                  | 92,860                                    | 2,861                                                 | 6,123              | 1,857                                                           | 15,148                                                                                                                                                         | 25,989                               | 7,860                                                                                                                                                          | 7,860                               | 12,131                                                                                                                                                         | 4,273                          | 16,404     |  |
| 72115                  | 4,442                                     | 137                                                   | 293                | 89                                                              | 4,414                                                                                                                                                          | 4,933                                | 3,617                                                                                                                                                          | 3,617                               | 580                                                                                                                                                            | 649                            | 1,229      |  |
| 72117                  | 411,965                                   | 12,693                                                | 27,163             | 8,239                                                           | 97,213                                                                                                                                                         | 145,308                              | 26,233                                                                                                                                                         | 26,233                              | 53,817                                                                                                                                                         | 6,979                          | 60,796     |  |
| 72119                  | 2,856,294                                 | 88,007                                                | 188,329            | 57,119                                                          | 627,111                                                                                                                                                        | 960,566                              | 485,602                                                                                                                                                        | 485,602                             | 373,130                                                                                                                                                        | 65,400                         | 438,530    |  |
| 72120                  | 226,893                                   | 6,991                                                 | 14,960             | 4,537                                                           | 29,484                                                                                                                                                         | 55,972                               | 34,745                                                                                                                                                         | 34,745                              | 29,640                                                                                                                                                         | 13,824                         | 43,464     |  |
| 72122                  | 458,943                                   | 14,141                                                | 30,260             | 9,178                                                           | 2,423                                                                                                                                                          | 56,002                               | 12,936                                                                                                                                                         | 12,936                              | 59,954                                                                                                                                                         | (1,770)                        | 58,184     |  |
| 72123                  | 476,214                                   | 14,673                                                | 31,399             | 9,524                                                           | 25,146                                                                                                                                                         | 80,742                               | 76,266                                                                                                                                                         | 76,266                              | 62,210                                                                                                                                                         | (20,527)                       | 41,683     |  |
| 72126                  | 123,419                                   | 3,803                                                 | 8,138              | 2,468                                                           | 3,645                                                                                                                                                          | 18,054                               | 265                                                                                                                                                            | 265                                 | 16,123                                                                                                                                                         | 2,061                          | 18,184     |  |
| 72201                  | 5,968,986                                 | 183,914                                               | 393,564            | 119,365                                                         | 69,671                                                                                                                                                         | 766,514                              | 17,288                                                                                                                                                         | 17,288                              | 779,755                                                                                                                                                        | 17,814                         | 797,569    |  |
| 72202                  | 23,553,444                                | 725,720                                               | 1,552,994          | 471,012                                                         | 363,434                                                                                                                                                        | 3,113,160                            | 1,039,055                                                                                                                                                      | 1,039,055                           | 3,076,888                                                                                                                                                      | (117,925)                      | 2,958,963  |  |
| 72302                  | 24,161,630                                | 744,459                                               | 1,593,094          | 483,174                                                         | 789,539                                                                                                                                                        | 3,610,266                            | 152,071                                                                                                                                                        | 152,071                             | 3,156,338                                                                                                                                                      | 132,493                        | 3,288,831  |  |
| 72303                  | 244,753                                   | 7,541                                                 | 16,138             | 4,895                                                           | 93,126                                                                                                                                                         | 121,700                              | -                                                                                                                                                              | -                                   | 31,973                                                                                                                                                         | 40,383                         | 72,356     |  |
| 72304                  | 29,409                                    | 906                                                   | 1,939              | 588                                                             | 82                                                                                                                                                             | 3,515                                | 16,413                                                                                                                                                         | 16,413                              | 3,842                                                                                                                                                          | (6,808)                        | (2,966)    |  |
| 72305                  | 84,364,925                                | 2,599,420                                             | 5,562,591          | 1,687,096                                                       | 166,411                                                                                                                                                        | 10,015,518                           | 913,918                                                                                                                                                        | 913,918                             | 11,020,955                                                                                                                                                     | (148,231)                      | 10,872,724 |  |
| 72307                  | 6,891,690                                 | 212,344                                               | 454,403            | 137,817                                                         | 3,130,933                                                                                                                                                      | 3,935,497                            | -                                                                                                                                                              | -                                   | 900,291                                                                                                                                                        | 1,192,412                      | 2,092,703  |  |
| 72309                  | 9,883,625                                 | 304,530                                               | 651,676            | 197,649                                                         | 498,108                                                                                                                                                        | 1,651,963                            | 202,730                                                                                                                                                        | 202,730                             | 1,291,141                                                                                                                                                      | 173,144                        | 1,464,285  |  |
| 72314                  | 3,414,195                                 | 105,197                                               | 225,115            | 68,275                                                          | 80,902                                                                                                                                                         | 479,489                              | 3,776                                                                                                                                                          | 3,776                               | 446,011                                                                                                                                                        | 29,191                         | 475,202    |  |
| 72321                  | 63,460                                    | 1,955                                                 | 4,184              | 1,269                                                           | 10,985                                                                                                                                                         | 18,393                               | 6,066                                                                                                                                                          | 6,066                               | 8,290                                                                                                                                                          | 1,876                          | 10,166     |  |
| 72323                  | 9,213,034                                 | 283,868                                               | 607,460            | 184,239                                                         | 57,148                                                                                                                                                         | 1,132,715                            | 349,903                                                                                                                                                        | 349,903                             | 1,203,539                                                                                                                                                      | (73,787)                       | 1,129,752  |  |
| 72324                  | 4,034,754                                 | 124,317                                               | 266,031            | 80,685                                                          | 50,024                                                                                                                                                         | 521,057                              | 173,107                                                                                                                                                        | 173,107                             | 527,077                                                                                                                                                        | (31,875)                       | 495,202    |  |
| 72328                  | 835,028                                   | 25,729                                                | 55,057             | 16,698                                                          | -                                                                                                                                                              | 97,484                               | 35,007                                                                                                                                                         | 35,007                              | 109,083                                                                                                                                                        | (14,769)                       | 94,314     |  |
| 72329                  | 5,071,467                                 | 156,260                                               | 334,387            | 101,418                                                         | 75,448                                                                                                                                                         | 667,513                              | 111,878                                                                                                                                                        | 111,878                             | 662,508                                                                                                                                                        | (8,404)                        | 654,104    |  |
| 72332                  | 3,819,886                                 | 117,697                                               | 251,864            | 76,389                                                          | 51,126                                                                                                                                                         | 497,076                              | 17,212                                                                                                                                                         | 17,212                              | 499,008                                                                                                                                                        | (2,261)                        | 496,747    |  |
| 72333                  | 2,534,172                                 | 78,082                                                | 167,090            | 50,677                                                          | 52,968                                                                                                                                                         | 348,817                              | 203,489                                                                                                                                                        | 203,489                             | 331,050                                                                                                                                                        | (49,732)                       | 281,318    |  |
| 72338                  | 4,552,664                                 | 140,275                                               | 300,179            | 91,042                                                          | 175,934                                                                                                                                                        | 707,430                              | 119,178                                                                                                                                                        | 119,178                             | 594,734                                                                                                                                                        | 58,363                         | 653,097    |  |
| 72343                  | 2,324,524                                 | 71,622                                                | 153,267            | 46,485                                                          | 28,577                                                                                                                                                         | 299,951                              | 11,248                                                                                                                                                         | 11,248                              | 303,663                                                                                                                                                        | 591                            | 304,254    |  |
| 72346                  | 4,781,424                                 | 147,323                                               | 315,263            | 95,617                                                          | 122,305                                                                                                                                                        | 680,508                              | 22,428                                                                                                                                                         | 22,428                              | 624,618                                                                                                                                                        | 72,673                         | 697,291    |  |
| 72347                  | 1,150,128                                 | 35,437                                                | 75,834             | 23,000                                                          | 195,464                                                                                                                                                        | 329,735                              | 17,106                                                                                                                                                         | 17,106                              | 150,246                                                                                                                                                        | 179,370                        | 329,616    |  |
| 72349                  | 64,512                                    | 1,988                                                 | 4,254              | 1,290                                                           | 11,542                                                                                                                                                         | 19,074                               | 13,804                                                                                                                                                         | 13,804                              | 8,427                                                                                                                                                          | 8,279                          | 16,706     |  |
| 72352                  | 960,948                                   | 29,608                                                | 63,360             | 19,217                                                          | 331,701                                                                                                                                                        | 443,886                              | 468,540                                                                                                                                                        | 468,540                             | 125,533                                                                                                                                                        | (34,208)                       | 91,325     |  |
| 72353                  | 311,567                                   | 9,600                                                 | 20,543             | 6,231                                                           | 1,531                                                                                                                                                          | 37,905                               | 5,838                                                                                                                                                          | 5,838                               | 40,701                                                                                                                                                         | (2,538)                        | 38,163     |  |
| 72402                  | 5,281,981                                 | 162,746                                               | 348,267            | 105,626                                                         | 50,351                                                                                                                                                         | 666,990                              | 94,706                                                                                                                                                         | 94,706                              | 690,008                                                                                                                                                        | 10,152                         | 700,160    |  |
| 72403                  | 11,087,605                                | 341,627                                               | 731,060            | 221,725                                                         | 30,290                                                                                                                                                         | 1,324,702                            | 660,911                                                                                                                                                        | 660,911                             | 1,448,422                                                                                                                                                      | (234,196)                      | 1,214,226  |  |
| 72409                  | 72,050                                    | 2,220                                                 | 4,751              | 1,441                                                           | 8,773                                                                                                                                                          | 17,185                               | 36,292                                                                                                                                                         | 36,292                              | 9,412                                                                                                                                                          | (3,757)                        | 5,655      |  |
| 72412                  | 566,689                                   | 17,461                                                | 37,365             | 11,332                                                          | 17,517                                                                                                                                                         | 83,675                               | 34,588                                                                                                                                                         | 34,588                              | 74,029                                                                                                                                                         | 2,532                          | 76,561     |  |
| 72501                  | 5,761,800                                 | 177,530                                               | 379,904            | 115,222                                                         | 296,229                                                                                                                                                        | 968,885                              | 38,164                                                                                                                                                         | 38,164                              | 752,689                                                                                                                                                        | 131,255                        | 883,944    |  |
| 72502                  | 516,984                                   | 15,929                                                | 34,087             | 10,339                                                          | 27,650                                                                                                                                                         | 88,005                               | 26,004                                                                                                                                                         | 26,004                              | 67,536                                                                                                                                                         | (6,545)                        | 60,991     |  |
| 72506                  | 5,561                                     | 171                                                   | 367                | 111                                                             | 3,563                                                                                                                                                          | 4,212                                | -                                                                                                                                                              | -                                   | 726                                                                                                                                                            | 1,064                          | 1,790      |  |
| 72509                  | 768,168                                   | 23,668                                                | 50,649             | 15,362                                                          | 49,669                                                                                                                                                         | 139,348                              | 39,604                                                                                                                                                         | 39,604                              | 100,349                                                                                                                                                        | 27,097                         | 127,446    |  |
| 72510                  | 654,639                                   | 20,170                                                | 43,164             | 13,092                                                          | 219,458                                                                                                                                                        | 295,884                              | 81,475                                                                                                                                                         | 81,475                              | 85,518                                                                                                                                                         | 59,481                         | 144,999    |  |
| 72601                  | 92,674,219                                | 2,855,442                                             | 6,110,464          | 1,853,261                                                       | 1,108,828                                                                                                                                                      | 11,927,995                           | 3,180,997                                                                                                                                                      | 3,180,997                           | 12,106,434                                                                                                                                                     | (429,774)                      | 11,676,660 |  |
| 72602                  | 8,006,748                                 | 246,701                                               | 527,924            | 160,116                                                         | 113,346                                                                                                                                                        | 1,048,087                            | 147,019                                                                                                                                                        | 147,019                             | 1,045,956                                                                                                                                                      | 34,849                         | 1,080,805  |  |
| 72604                  | 50,539,229                                | 1,557,195                                             | 3,332,298          | 1,010,663                                                       | 3,054,784                                                                                                                                                      | 8,954,940                            | -                                                                                                                                                              | -                                   | 6,602,158                                                                                                                                                      | 1,232,397                      | 7,834,555  |  |
| 72605                  | 3,117,512                                 | 96,056                                                | 205,553            | 62,342                                                          | 41,756                                                                                                                                                         | 405,707                              | 68,196                                                                                                                                                         | 68,196                              | 407,254                                                                                                                                                        | 7,343                          | 414,597    |  |
| 72606                  | 466,261                                   | 14,366                                                | 30,743             | 9,324                                                           | 69,278                                                                                                                                                         | 123,711                              | 365,833                                                                                                                                                        | 365,833                             | 60,910                                                                                                                                                         | (65,623)                       | (4,713)    |  |
| 72613                  | 240,060                                   | 7,397                                                 | 15,828             | 4,800                                                           | 74,619                                                                                                                                                         | 102,644                              | 31,375                                                                                                                                                         | 31,375                              | 31,360                                                                                                                                                         | 36,973                         | 68,333     |  |
| 72614                  | 451,799                                   | 13,921                                                | 29,789             | 9,035                                                           | 9,353                                                                                                                                                          | 62,098                               | 5,699                                                                                                                                                          | 5,699                               | 59,020                                                                                                                                                         | 6,201                          | 65,221     |  |
| 72616                  | 25,014                                    | 771                                                   | 1,649              | 500                                                             | 12,733                                                                                                                                                         | 15,653                               | 1,491                                                                                                                                                          | 1,491                               | 3,268                                                                                                                                                          | 2,589                          | 5,857      |  |
| 72620                  | 43,590                                    | 1,343                                                 | 2,874              | 872                                                             | 25,001                                                                                                                                                         | 30,090                               | -                                                                                                                                                              | -                                   | 5,694                                                                                                                                                          | 8,053                          | 13,747     |  |
| 72622                  | 840                                       | 26                                                    | 55                 | 17                                                              | 3,011                                                                                                                                                          | 3,109                                | 21,428                                                                                                                                                         | 21,428                              | 110                                                                                                                                                            | (8,284)                        | (8,174)    |  |
| 72701                  | 12,447,516                                | 383,528                                               | 820,725            | 248,920                                                         | 302,158                                                                                                                                                        | 1,755,331                            | 10,542                                                                                                                                                         | 10,542                              | 1,626,073                                                                                                                                                      | 105,690                        | 1,731,763  |  |
| 72702                  | 2,540,292                                 | 78,270                                                | 167,494            | 50,800                                                          | 19,331                                                                                                                                                         | 315,895                              | 116,963                                                                                                                                                        | 116,963                             | 331,849                                                                                                                                                        | (31,168)                       | 300,681    |  |
| 72705                  | 5,040,563                                 | 155,308                                               | 332,349            | 100,799                                                         | 420,757                                                                                                                                                        | 1,009,213                            | 40,584                                                                                                                                                         | 40,584                              | 658,471                                                                                                                                                        | 190,395                        | 848,866    |  |
| 72801                  | 5,663,389                                 | 174,498                                               | 373,415            | 113,254                                                         | 130,180                                                                                                                                                        | 791,347                              | 2,212                                                                                                                                                          | 2,212                               | 739,833                                                                                                                                                        | 59,233                         | 799,066    |  |
| 72802                  | 10,184,209                                | 313,792                                               | 671,495            | 203,660                                                         | 215,767                                                                                                                                                        | 1,404,714                            | 37,024                                                                                                                                                         | 37,024                              | 1,330,407                                                                                                                                                      | 131,003                        | 1,461,410  |  |
| 72806                  | 481,331                                   | 14,831                                                | 31,736             | 9,625                                                           | 10,404                                                                                                                                                         | 66,596                               | 11,484                                                                                                                                                         | 11,484                              | 62,878                                                                                                                                                         | (6,094)                        | 56,784     |  |
| 72807                  | 74,549                                    | 2,297                                                 | 4,915              | 1,491                                                           | 27,303                                                                                                                                                         | 36,006                               | 29,248                                                                                                                                                         | 29,248                              | 9,739                                                                                                                                                          | 7,973                          | 17,712     |  |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<sup>1</sup> Columns may not foot due to rounding.

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

**Note 1: Description of the Entity**

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012 and governed by an 11-member Board, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. The Retirement Funding and Administration Act of 2017, which became effective July 1, 2017, increased the employer and employee contribution rates, established a ceiling on the SCRS and PORS employee contribution rates, lowered the assumed rate of return, required a scheduled reduction of the funding periods, and addressed various governance issues including the assignment of the PEBA Board as custodian of the retirement trust funds and assignment of the RSIC and PEBA as co-trustees of the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

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

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

**Plan Descriptions**

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.
- The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to certain newly hired employees of state agencies, institutions of higher education, public school districts and individuals first elected to the General Assembly at or after the general election in November 2012. State ORP participants direct the investment of their funds into an account administered by one of four third party record keepers.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

**Membership**

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

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

**Benefits**

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

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

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

- PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

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

**Contributions**

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

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

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

Required employee contribution rates<sup>1</sup> are as follows:

|                      | <u>Fiscal Year 2019<sup>1</sup></u> | <u>Fiscal Year 2018<sup>1</sup></u> |
|----------------------|-------------------------------------|-------------------------------------|
| <b>SCRS</b>          |                                     |                                     |
| Employee Class Two   | 9.00%                               | 9.00%                               |
| Employee Class Three | 9.00%                               | 9.00%                               |
| <b>State ORP</b>     |                                     |                                     |
| Employee             | 9.00%                               | 9.00%                               |
| <b>PORS</b>          |                                     |                                     |
| Employee Class Two   | 9.75%                               | 9.75%                               |
| Employee Class Three | 9.75%                               | 9.75%                               |

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

Required employer contribution rates<sup>1</sup> are as follows:

|                                    | <u>Fiscal Year 2019<sup>1</sup></u> | <u>Fiscal Year 2018<sup>1</sup></u> |
|------------------------------------|-------------------------------------|-------------------------------------|
| <b>SCRS</b>                        |                                     |                                     |
| Employer Class Two                 | 14.41%                              | 13.41%                              |
| Employer Class Three               | 14.41%                              | 13.41%                              |
| Employer Incidental Death Benefit  | 0.15%                               | 0.15%                               |
| <b>State ORP</b>                   |                                     |                                     |
| Employer Contribution <sup>2</sup> | 14.41%                              | 13.41%                              |
| Employer Incidental Death Benefit  | 0.15%                               | 0.15%                               |
| <b>PORS</b>                        |                                     |                                     |
| Employer Class Two                 | 16.84%                              | 15.84%                              |
| Employer Class Three               | 16.84%                              | 15.84%                              |
| Employer Incidental Death Benefit  | 0.20%                               | 0.20%                               |
| Employer Accidental Death Program  | 0.20%                               | 0.20%                               |

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

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

**Note 2: Actuarial Assumptions and Methods**

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2015.

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

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

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

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

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

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

**Note 3: Net Pension Liability**

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2018, for SCRS and PORS are presented below.

| System | Total Pension Liability | Plan Fiduciary Net Position | Employers' Net Pension Liability (Asset) | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|--------|-------------------------|-----------------------------|------------------------------------------|----------------------------------------------------------------------------|
| SCRS   | \$ 48,821,730,067       | \$ 26,414,916,370           | \$ 22,406,813,697                        | 54.1%                                                                      |
| PORS   | 7,403,972,673           | 4,570,430,247               | 2,833,542,426                            | 61.7%                                                                      |

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

**Long-term Expected Rate of Return**

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

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2018 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

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

**Discount Rate**

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

**Sensitivity Analysis**

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

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

**Note 4: Pension Expense**

Components of collective pension expense reported in the Schedules of Pension Amounts by Employer for the fiscal year ended June 30, 2018, are presented below.

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

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

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

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

**South Carolina Retirement System**

**Details Regarding Collective Deferred Outflows (Inflows) of Resources**

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

<sup>1</sup> 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.

<sup>2</sup> Amount amortized and included in pension expense during the measurement period listed.

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

**Police Officers' Retirement System**

**Details Regarding Collective Deferred Outflows (Inflows) of Resources**

| Difference between expected and actual experience           |                  |                 |                 |                  |                 |  |
|-------------------------------------------------------------|------------------|-----------------|-----------------|------------------|-----------------|--|
|                                                             | June 30, 2014    | June 30, 2015   | June 30, 2016   | June 30, 2017    | June 30, 2018   |  |
| Initial Balance (Inflow)/Outflow                            | \$ 64,336,408    | \$ 6,770,951    | \$ 11,581,930   | \$ 5,043,820     | \$ 102,882,239  |  |
| Amortization period <sup>1</sup>                            | 4.856            | 4.796           | 4.665           | 4.553            | 4.348           |  |
| Amortized <sup>2</sup> period ending June 30,               |                  |                 |                 |                  |                 |  |
| 2014                                                        | \$ (13,248,848)  |                 |                 |                  |                 |  |
| 2015                                                        | (13,248,848)     | \$ (1,411,791)  |                 |                  |                 |  |
| 2016                                                        | (13,248,848)     | (1,411,791)     | \$ (2,482,729)  |                  |                 |  |
| 2017                                                        | (13,248,848)     | (1,411,791)     | (2,482,729)     | \$ (1,107,801)   |                 |  |
| 2018                                                        | (11,341,016)     | (1,411,791)     | (2,482,729)     | (1,107,801)      | \$ (23,661,968) |  |
| 2019                                                        | -                | (1,123,787)     | (2,482,729)     | (1,107,801)      | (23,661,968)    |  |
| 2020                                                        | -                | -               | (1,651,014)     | (1,107,801)      | (23,661,968)    |  |
| 2021                                                        | -                | -               | -               | (612,616)        | (23,661,968)    |  |
| 2022                                                        | -                | -               | -               | -                | (8,234,367)     |  |
| 2023                                                        | -                | -               | -               | -                | -               |  |
| Thereafter                                                  | -                | -               | -               | -                | -               |  |
| Assumption changes                                          |                  |                 |                 |                  |                 |  |
|                                                             | June 30, 2014    | June 30, 2015   | June 30, 2016   | June 30, 2017    | June 30, 2018   |  |
| Initial Balance (Inflow)/Outflow                            | \$ -             | \$ -            | \$ -            | \$ 333,189,865   | \$ -            |  |
| Amortization period <sup>1</sup>                            | 4.856            | 4.796           | 4.665           | 4.553            | 4.348           |  |
| Amortized <sup>2</sup> period ending June 30,               |                  |                 |                 |                  |                 |  |
| 2017                                                        | -                | -               | -               | \$ (73,180,291)  | -               |  |
| 2018                                                        | -                | -               | -               | (73,180,291)     | -               |  |
| 2019                                                        | -                | -               | -               | (73,180,291)     | -               |  |
| 2020                                                        | -                | -               | -               | (73,180,291)     | -               |  |
| 2021                                                        | -                | -               | -               | (40,468,701)     | -               |  |
| 2022                                                        | -                | -               | -               | -                | -               |  |
| 2023                                                        | -                | -               | -               | -                | -               |  |
| Thereafter                                                  | -                | -               | -               | -                | -               |  |
| Difference between projected and actual investment earnings |                  |                 |                 |                  |                 |  |
|                                                             | June 30, 2014    | June 30, 2015   | June 30, 2016   | June 30, 2017    | June 30, 2018   |  |
| Initial Balance (Inflow)/Outflow                            | \$ (276,891,612) | \$ 237,477,938  | \$ 319,854,772  | \$ (167,379,810) | \$ (22,931,962) |  |
| Amortization period <sup>3</sup>                            | 5                | 5               | 5               | 5                | 5               |  |
| Amortized <sup>2</sup> period ending June 30,               |                  |                 |                 |                  |                 |  |
| 2014                                                        | \$ 55,378,322    |                 |                 |                  |                 |  |
| 2015                                                        | 55,378,322       | \$ (47,495,588) |                 |                  |                 |  |
| 2016                                                        | 55,378,322       | (47,495,588)    | \$ (63,970,954) |                  |                 |  |
| 2017                                                        | 55,378,322       | (47,495,588)    | (63,970,954)    | \$ 33,475,962    |                 |  |
| 2018                                                        | 55,378,324       | (47,495,588)    | (63,970,954)    | 33,475,962       | \$ 4,586,392    |  |
| 2019                                                        | -                | (47,495,586)    | (63,970,954)    | 33,475,962       | 4,586,392       |  |
| 2020                                                        | -                | -               | (63,970,956)    | 33,475,962       | 4,586,392       |  |
| 2021                                                        | -                | -               | -               | 33,475,962       | 4,586,392       |  |
| 2022                                                        | -                | -               | -               | -                | 4,586,394       |  |
| 2023                                                        | -                | -               | -               | -                | -               |  |
| Thereafter                                                  | -                | -               | -               | -                | -               |  |

<sup>1</sup> 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.

<sup>2</sup> Amount amortized and included in pension expense during the measurement period listed.

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer and Nonemployer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2018**

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

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

**Note 6: Employer and Nonemployer Contributions**

Employers' proportionate shares were calculated on the basis of employer contributions remitted to the plan by employers and nonemployer contributions appropriated in the State's budget. In an effort to help offset a portion of the burden of the increased contribution requirement for employers, the General Assembly funded 1 percent of the SCRS and PORS contribution increases for fiscal year 2018. The State's budget appropriated these funds directly to PEBA for the South Carolina Retirement System Trust Fund and the Police Officers Retirement System Trust Fund. The amount of nonemployer funds appropriated for fiscal year 2018 totaled \$105 million and \$13.1 million for SCRS and PORS respectively.

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

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

|                                                                                                                                                                        | <b>SCRS</b>             | <b>PORS</b>           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------|
| Employer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2018                                                        | \$ 1,300,476,390        | \$ 211,793,125        |
| Nonemployer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2018                                                     | 104,974,462             | 13,121,990            |
| Employer Contributions Not Representative of Future Contribution Effort                                                                                                | (258,038)               | (129,100)             |
| Employer and Nonemployer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2018 Measurement Date | <u>\$ 1,405,192,814</u> | <u>\$ 224,786,015</u> |

**Note 7: Additional Financial and Actuarial Information**

Information contained in these Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the [Systems' audited financial statements](#) for the fiscal year ended June 30, 2018, and the accounting and financial reporting actuarial valuation as of June 30, 2018. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the [Systems' CAFR](#).



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations and the total for all South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2018, as administered by the South Carolina Public Employee Benefit Authority, and have issued our report thereon dated March 18, 2019.

**Internal Control over Financial Reporting**

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

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "Clifton Larson Allen LLP".

Baltimore, Maryland  
March 18, 2019