

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

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

**Fiscal Year Ended June 30, 2016**

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

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## INDEPENDENT AUDITORS' REPORT

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

### Report on Schedules

We have audited the accompanying schedules of employer allocations of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the South Carolina Public Employee Benefit Authority, as of and for the year ended June 30, 2016, 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, 2016 (specified column totals), included in the accompanying schedules of pension amounts by employer of SCRS and PORS, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditors' Responsibility

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

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

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

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

### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the total for all SCRS and PORS participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the SCRS as of and for the year ended June 30, 2016, and our report thereon, dated October 12, 2016, expressed an unmodified opinion on those statements.

### **Restriction on Use**

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

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

In accordance with *Government Audit Standards*, we have also issued our report dated January 25, 2017, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SCRS' and PORS' internal control over financial reporting.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
January 25, 2017

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 1 of 17**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
			<b>Percentage</b>
10001	14,677.51		0.001370%
10002	79,536.90		0.007426%
10100	662,865.09		0.061891%
10200	592,424.18		0.055314%
10300	2,248,209.24		0.209914%
10600	269,387.56		0.025153%
10700	233,432.03		0.021795%
10900	100,678.39		0.009400%
12300	60,112.92		0.005613%
13300	241,459.74		0.022545%
13600	179,882.71		0.016796%
13700	52,640.74		0.004915%
20101	100,937.54		0.009424%
20102	885,676.74		0.082695%
20105	-		0.000000%
20108	24,991.07		0.002333%
20200	154,204.32		0.014398%
20300	192,846.59		0.018006%
20400	931,150.84		0.086941%
20500	408,306.12		0.038123%
20600	1,335,960.44		0.124738%
21100	103,092.79		0.009626%
21400	4,879,295.61		0.455577%
21900	28,829.20		0.002692%
22100	205,882.85		0.019223%
22200	8,541.00		0.000797%
30100	43,453,081.13		4.057192%
30200	3,918,610.60		0.365879%
30300	28,376,287.54		2.649480%
30400	4,275,085.41		0.399163%
30500	21,594,564.62		2.016274%
30600	2,631,697.39		0.245720%
30700	330,182.18		0.030829%
30800	1,600,344.50		0.149423%
30900	387,698.28		0.036199%
31100	829,235.46		0.077425%
31102	791,800.95		0.073930%
31104	1,842,956.91		0.172076%
31105	519,885.06		0.048541%
31107	913,569.28		0.085300%
31108	4,685,229.96		0.437458%
31113	448,920.42		0.041915%
31121	1,990,295.58		0.185833%
31123	4,403,712.79		0.411172%
31124	1,771,754.89		0.165428%
31126	2,047,121.42		0.191139%
31138	1,194,693.26		0.111548%
31140	4,638,409.35		0.433086%
31142	1,823,858.44		0.170293%

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 2 of 17**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Allocation</b>	
	<b>Employer Contributions</b>	<b>Percentage</b>
31143	1,321,260.59	0.123365%
31146	1,703,116.39	0.159019%
31200	328,896.71	0.030709%
31300	2,760,463.51	0.257743%
31400	8,125,167.32	0.758643%
31600	1,845,216.58	0.172287%
31700	7,072,906.61	0.660394%
40100	15,129,391.95	1.412624%
40200	17,977,977.12	1.678595%
40700	890,947.05	0.083187%
40900	236,832.40	0.022113%
41400	519,310.38	0.048488%
41600	397,648.92	0.037128%
41700	6,393,877.81	0.596993%
41800	172,726.40	0.016127%
42000	186,558.54	0.017419%
42200	37,175,029.27	3.471014%
50100	14,816,203.60	1.383381%
50200	2,858,302.06	0.266878%
50400	535,931.88	0.050040%
50501	236,409.17	0.022073%
50515	0.00	0.000000%
51200	533,976.86	0.049857%
51300	656,381.35	0.061286%
51400	1,668,273.21	0.155766%
51500	3,123,230.26	0.291614%
51600	313,078.54	0.029232%
51700	20,974,645.33	1.958392%
51800	2,477,100.62	0.231286%
51902	236,301.86	0.022063%
52000	307,078.69	0.028672%
52200	1,461,310.41	0.136442%
52600	295,366.50	0.027578%
52700	-	0.000000%
53000	402,443.05	0.037576%
53300	19,214.44	0.001794%
53900	113,006.18	0.010551%
54000	-	0.000000%
54100	266,823.20	0.024913%
54200	1,368,214.36	0.127749%
54300	3,991,490.92	0.372684%
54400	4,424.00	0.000413%
60100	671,768.81	0.062723%
60400	6,133,680.07	0.572699%
60500	260,289.52	0.024303%
60601	4,354,973.71	0.406622%
60700	15,453,186.69	1.442856%
60800	658,589.93	0.061492%
60900	199,992.02	0.018673%

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

South Carolina Retirement System (SCRS)  
 Schedule of Employer Allocations - Page 3 of 17  
 Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
61000	6,050,005.90	0.564886%
61200	166,720.44	0.015567%
62500	89,729.77	0.008378%
62700	248,801.38	0.023230%
63000	723,603.36	0.067562%
63500	482,044.56	0.045008%
63700	157,299.32	0.014687%
63800	22,009.09	0.002055%
64100	36,167.15	0.003377%
66600	72,501.30	0.006769%
67000	19,878.07	0.001856%
67100	748,570.39	0.069894%
67200	22,646.70	0.002115%
67300	501,217.14	0.046798%
67400	397,775.67	0.037140%
67500	289,995.92	0.027077%
67600	75,182.24	0.007020%
67800	1,502,227.65	0.140262%
67900	39,292.33	0.003669%
68000	58,181.75	0.005432%
68100	449,800.49	0.041998%
68200	3,886,837.68	0.362912%
68300	764,485.43	0.071380%
68400	25,578.11	0.002388%
70101	409,512.21	0.038236%
70102	268,006.85	0.025024%
70104	24,994.52	0.002334%
70106	19,687.33	0.001838%
70108	38,413.66	0.003587%
70202	805,402.79	0.075200%
70203	2,742,055.13	0.256024%
70204	33,293.53	0.003109%
70209	15,336.24	0.001432%
70211	48,209.46	0.004501%
70212	19,193.46	0.001792%
70213	110,589.12	0.010326%
70214	148,740.27	0.013888%
70215	31,279.77	0.002921%
70216	2,947.84	0.000275%
70217	260,780.73	0.024349%
70218	33,799.23	0.003156%
70219	53,094.54	0.004957%
70220	90,820.73	0.008480%
70222	5,793.91	0.000541%
70224	4,343.75	0.000406%
70301	180,388.49	0.016843%
70302	32,839.93	0.003066%
70303	66,337.01	0.006194%
70304	16,956.09	0.001583%

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

South Carolina Retirement System (SCRS)  
 Schedule of Employer Allocations - Page 4 of 17  
 Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
70305	32,788.69	0.003061%
70401	122,408.14	0.011429%
70402	2,449,504.99	0.228709%
70403	258,656.15	0.024151%
70404	87,631.45	0.008182%
70405	136,098.04	0.012707%
70406	15,171.57	0.001417%
70407	78,448.13	0.007325%
70411	48,978.00	0.004573%
70412	35,987.37	0.003360%
70413	12,691.38	0.001185%
70414	34,099.76	0.003184%
70415	31,271.25	0.002920%
70416	16,931.71	0.001581%
70417	540,780.72	0.050492%
70418	33,485.65	0.003127%
70419	21,093.53	0.001969%
70420	77,160.81	0.007204%
70422	43,191.67	0.004033%
70423	140,552.89	0.013123%
70424	116,951.81	0.010920%
70501	175,295.69	0.016367%
70502	34,322.46	0.003205%
70503	30,256.67	0.002825%
70504	62,355.97	0.005822%
70505	3,309.02	0.000309%
70506	112,687.39	0.010522%
70507	7,281.29	0.000680%
70508	140,279.59	0.013098%
70601	63,103.03	0.005892%
70602	411,431.90	0.038415%
70603	110,173.57	0.010287%
70604	57,643.07	0.005382%
70605	1,277.52	0.000119%
70606	74,242.26	0.006932%
70607	415,171.97	0.038764%
70608	53,398.40	0.004986%
70609	2,030.40	0.000190%
70701	3,946,173.20	0.368452%
70702	257,775.62	0.024068%
70704	1,098,939.35	0.102607%
70705	7,067,035.81	0.659846%
70707	207,873.38	0.019409%
70709	83,473.90	0.007794%
70712	34,791.04	0.003248%
70714	70,173.44	0.006552%
70715	75,945.68	0.007091%
70718	3,680.50	0.000344%
70719	222,257.04	0.020752%

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



South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 5 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
70801	3,416,646.21		0.319011%
70802	177,140.21		0.016539%
70803	265,673.80		0.024806%
70804	21,047.18		0.001965%
70805	58,758.05		0.005486%
70806	118,322.53		0.011048%
70807	3,090.01		0.000289%
70808	119,917.68		0.011197%
70809	123,606.03		0.011541%
70812	204,787.79		0.019121%
70813	-		0.000000%
70901	457,187.74		0.042687%
70902	67,297.87		0.006284%
70903	5,894.48		0.000550%
70905	291,104.87		0.027180%
70908	13,655.47		0.001275%
71001	8,553,750.13		0.798659%
71003	2,630,190.68		0.245580%
71004	798,295.46		0.074536%
71006	4,006,863.62		0.374119%
71008	1,437,139.54		0.134185%
71011	760,491.27		0.071007%
71012	123,157.98		0.011499%
71015	422,886.98		0.039485%
71016	526,350.27		0.049145%
71017	1,134,089.34		0.105889%
71018	2,541,305.22		0.237280%
71019	772,055.02		0.072086%
71020	637,951.40		0.059565%
71024	108,579.09		0.010138%
71025	204,079.39		0.019055%
71026	125,202.58		0.011690%
71027	12,771.10		0.001192%
71028	6,639.02		0.000620%
71030	7,389.34		0.000690%
71031	87,190.99		0.008141%
71032	123,408.43		0.011523%
71034	42,163.93		0.003937%
71035	21,404.28		0.001999%
71036	48,506.38		0.004529%
71037	24,838.62		0.002319%
71038	140,255.60		0.013096%
71039	55,231.55		0.005157%
71042	3,397.90		0.000317%
71043	5,115.01		0.000478%
71044	484,978.30		0.045282%
71045	168,368.23		0.015720%
71047	48,201.47		0.004501%
71101	503,568.04		0.047018%

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

South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 6 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
71103	501,948.77	0.046867%
71105	233,359.11	0.021789%
71106	38,981.79	0.003640%
71107	29,240.61	0.002730%
71108	45,440.19	0.004243%
71109	62,997.11	0.005882%
71112	207,651.82	0.019388%
71113	186,763.85	0.017438%
71114	11,720.43	0.001094%
71115	53,253.70	0.004972%
71117	22,421.10	0.002093%
71201	104,095.24	0.009719%
71202	759,264.88	0.070892%
71205	37,277.28	0.003481%
71206	209,628.12	0.019573%
71207	108,327.34	0.010114%
71209	32,312.53	0.003017%
71210	20,908.82	0.001952%
71213	8,278.21	0.000773%
71214	-	0.000000%
71215	13,543.19	0.001265%
71216	21,833.98	0.002039%
71301	225,043.65	0.021012%
71302	81,690.01	0.007627%
71303	559,400.12	0.052231%
71304	3,930.15	0.000367%
71305	30,631.49	0.002860%
71307	8,405.21	0.000785%
71309	1,215,631.05	0.113503%
71310	3,071.69	0.000287%
71311	17,255.69	0.001611%
71312	111,859.92	0.010444%
71314	630.42	0.000059%
71315	50,486.05	0.004714%
71401	547,030.31	0.051076%
71402	137,509.28	0.012839%
71404	32,155.33	0.003002%
71406	21,145.11	0.001974%
71407	28,691.70	0.002679%
71408	51,174.13	0.004778%
71409	349,379.22	0.032621%
71501	1,039,890.76	0.097094%
71504	250,433.26	0.023383%
71505	236,073.99	0.022042%
71506	85,231.60	0.007958%
71601	869,816.37	0.081214%
71603	663.60	0.000062%
71604	184,945.60	0.017268%
71605	301,212.83	0.028124%

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

South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 7 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
71606	60,306.80		0.005631%
71607	203,779.82		0.019027%
71608	6,160.18		0.000575%
71609	125,463.39		0.011714%
71610	276,904.77		0.025854%
71611	40,264.23		0.003759%
71612	1,518.30		0.000142%
71614	13,791.06		0.001288%
71701	528,610.04		0.049356%
71702	278,848.09		0.026036%
71705	27,774.62		0.002593%
71706	3,760.83		0.000351%
71707	2,683.12		0.000251%
71802	18,547.79		0.001732%
71803	2,747,153.02		0.256500%
71805	13,014.33		0.001215%
71807	142,125.79		0.013270%
71808	332,798.76		0.031073%
71809	641,720.32		0.059917%
71810	122,528.67		0.011440%
71811	602,327.88		0.056239%
71812	9,901.38		0.000924%
71813	95,902.62		0.008954%
71815	12,377.54		0.001156%
71817	68,423.15		0.006389%
71819	303.36		0.000028%
71901	450,962.94		0.042106%
71902	4,269.66		0.000399%
71904	38,846.88		0.003627%
71905	19,974.19		0.001865%
71906	202,193.51		0.018879%
72001	299,934.40		0.028005%
72002	837,745.62		0.078220%
72004	29,617.37		0.002765%
72006	553,058.21		0.051639%
72007	50,957.87		0.004758%
72009	265,535.57		0.024793%
72010	19,506.19		0.001821%
72011	12,646.13		0.001181%
72012	7,623.17		0.000712%
72101	1,183,344.04		0.110488%
72102	2,232,980.75		0.208492%
72108	22,745.56		0.002124%
72109	5,775.03		0.000539%
72110	119,533.91		0.011161%
72111	7,240.92		0.000676%
72112	239,756.26		0.022386%
72113	11,066.64		0.001033%
72114	26,609.51		0.002485%

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

South Carolina Retirement System (SCRS)  
 Schedule of Employer Allocations - Page 8 of 17  
 Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72115	676,770.17	0.063190%
72116	100,249.68	0.009360%
72117	13,569.22	0.001267%
72119	151,238.86	0.014121%
72122	49,985.52	0.004667%
72123	54,723.01	0.005109%
72124	257,718.13	0.024063%
72125	9,693.46	0.000905%
72126	1,460.99	0.000136%
72127	76,528.52	0.007145%
72201	438,665.48	0.040958%
72202	1,357,128.67	0.126714%
72203	21,186.81	0.001978%
72204	399,138.65	0.037267%
72205	224,599.29	0.020971%
72206	1,162.56	0.000109%
72207	38,579.33	0.003602%
72210	242,389.67	0.022632%
72301	1,365,411.00	0.127488%
72302	2,866,067.47	0.267603%
72303	821,625.20	0.076715%
72304	768,055.08	0.071713%
72305	7,025,459.72	0.655964%
72306	1,339,753.28	0.125092%
72307	483,659.77	0.045159%
72309	477,340.87	0.044569%
72314	463,025.70	0.043232%
72316	56,951.11	0.005317%
72319	457,385.61	0.042706%
72321	1,449,371.35	0.135327%
72322	186,188.32	0.017384%
72323	347,276.61	0.032425%
72324	29,341.55	0.002740%
72327	736,541.68	0.068771%
72328	2,789.97	0.000260%
72329	34,777.34	0.003247%
72330	35,336.76	0.003299%
72331	129,781.86	0.012118%
72332	233,381.24	0.021791%
72333	56,637.38	0.005288%
72334	231,543.33	0.021619%
72335	117,846.15	0.011003%
72338	18,769.30	0.001752%
72339	115,793.44	0.010812%
72340	48,030.57	0.004485%
72342	242,331.30	0.022626%
72343	6,168.12	0.000576%
72346	81,272.95	0.007588%
72347	-	0.000000%

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

South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 9 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72348	74,848.94	0.006989%
72349	49,031.44	0.004578%
72350	19,914.92	0.001859%
72351	110,630.20	0.010329%
72352	10,307.84	0.000962%
72401	992,237.58	0.092645%
72402	520,056.90	0.048557%
72403	1,241,899.23	0.115956%
72404	95,126.97	0.008882%
72407	396,408.63	0.037012%
72408	84,167.59	0.007859%
72409	897,504.42	0.083800%
72411	15,580.80	0.001455%
72412	24,964.83	0.002331%
72413	158,298.92	0.014780%
72415	20,400.42	0.001905%
72416	830,055.72	0.077502%
72417	1,760.60	0.000164%
72501	476,759.09	0.044515%
72502	17,553.98	0.001639%
72504	5,046.36	0.000471%
72506	106,300.84	0.009925%
72507	155,552.04	0.014524%
72509	50,614.82	0.004726%
72510	11,149.97	0.001041%
72512	40,330.33	0.003766%
72513	72,433.62	0.006763%
72601	5,538,629.48	0.517139%
72602	558,166.20	0.052116%
72604	2,409,486.77	0.224973%
72605	214,858.80	0.020061%
72606	99,776.55	0.009316%
72608	1,783,410.69	0.166516%
72609	50,755.32	0.004739%
72611	225,714.17	0.021075%
72612	11,511.90	0.001075%
72613	9,730.96	0.000909%
72614	22,647.30	0.002115%
72615	507,820.03	0.047415%
72616	448,165.24	0.041845%
72617	409,137.98	0.038201%
72619	97,629.03	0.009116%
72620	37,791.23	0.003529%
72621	44,233.50	0.004130%
72622	233,292.64	0.021782%
72701	436,037.36	0.040713%
72702	101,713.47	0.009497%
72704	199,705.65	0.018646%
72705	130,435.33	0.012179%

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 10 of 17**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>
		<b>Percentage</b>
72801	484,692.36	0.045255%
72802	1,103,042.27	0.102991%
72803	117,584.90	0.010979%
72806	7,510.99	0.000701%
72807	4,510.09	0.000421%
72808	141,064.68	0.013171%
72809	100,660.99	0.009399%
72810	14,858.71	0.001387%
72901	1,431,536.67	0.133662%
72902	455,001.38	0.042483%
72903	-	0.000000%
72904	4,911.97	0.000459%
72905	464,181.02	0.043340%
72907	322,456.56	0.030108%
72908	61,427.65	0.005735%
72909	41,633.17	0.003887%
72910	180,978.22	0.016898%
72911	48,376.70	0.004517%
72912	39,060.26	0.003647%
72913	3,137.98	0.000293%
73001	307,833.86	0.028742%
73002	820,505.07	0.076610%
73003	409,473.23	0.038232%
73004	38,937.46	0.003636%
73005	15,711.52	0.001467%
73006	595,147.30	0.055569%
73010	176,199.80	0.016452%
73101	400,192.00	0.037366%
73102	130,910.85	0.012223%
73105	308,017.72	0.028759%
73201	3,994,480.94	0.372963%
73202	601,999.05	0.056208%
73203	705,929.62	0.065912%
73204	33,852,246.30	3.160767%
73205	570,154.74	0.053235%
73206	139,843.95	0.013057%
73207	420,245.34	0.039238%
73208	367,554.84	0.034318%
73209	19,443.06	0.001815%
73212	8,254.97	0.000771%
73213	3,537.10	0.000330%
73215	29,143.04	0.002721%
73216	74,148.60	0.006923%
73217	91,466.22	0.008540%
73218	17,842.66	0.001666%
73219	28,373.72	0.002649%
73222	189,842.01	0.017725%
73223	9,745.00	0.000910%
73224	600,620.69	0.056080%

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 11 of 17**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Allocation</b>	
	<b>Employer Contributions</b>	<b>Percentage</b>
73225	1,709.96	0.000160%
73226	2,658.48	0.000248%
73227	5,411.43	0.000505%
73228	42,564.19	0.003974%
73301	437,775.13	0.040875%
73302	108,883.36	0.010166%
73303	82,577.42	0.007710%
73306	37,467.17	0.003498%
73308	89,920.03	0.008396%
73310	346,901.71	0.032390%
73311	5,328.64	0.000498%
73312	70,326.75	0.006566%
73401	442,368.73	0.041304%
73402	342,331.87	0.031963%
73405	64,974.86	0.006067%
73406	19,281.84	0.001800%
73407	10,105.94	0.000944%
73408	25,868.50	0.002415%
73501	11,469.98	0.001071%
73502	263,018.10	0.024558%
73503	90,753.22	0.008474%
73504	43,842.43	0.004094%
73506	207.28	0.000019%
73507	30,713.82	0.002868%
73601	447,966.59	0.041826%
73602	496,373.39	0.046346%
73603	20,702.02	0.001933%
73604	233,170.95	0.021771%
73606	55,623.35	0.005194%
73607	40,394.54	0.003772%
73608	1,169.59	0.000109%
73609	9,542.75	0.000891%
73610	23,437.14	0.002188%
73611	99,466.18	0.009287%
73612	528.68	0.000049%
73613	313,092.96	0.029233%
73614	45,772.92	0.004274%
73701	-	0.000000%
73702	1,340,665.82	0.125177%
73703	651,051.90	0.060788%
73707	183,352.86	0.017120%
73708	118,122.19	0.011029%
73709	78,253.29	0.007306%
73710	10,021.54	0.000936%
73711	116,804.42	0.010906%
73712	406,300.34	0.037936%
73801	490,295.92	0.045779%
73802	1,096,353.34	0.102366%
73803	1,790,595.78	0.167187%

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

South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 12 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
73805	8,181.71	0.000764%
73806	2,744.07	0.000256%
73807	10,445.74	0.000975%
73808	255.30	0.000024%
73809	2,986.18	0.000279%
73810	-	0.000000%
73811	13,499.23	0.001260%
73812	44,068.06	0.004115%
73815	694,882.08	0.064881%
73816	132.72	0.000012%
73817	12,436.31	0.001161%
73819	1,652.53	0.000154%
73820	6,013.62	0.000561%
73821	12,640.83	0.001180%
73822	269,647.83	0.025177%
73901	329,783.49	0.030792%
73902	50,447.74	0.004710%
73903	1,564,847.08	0.146109%
73904	481,583.27	0.044965%
73906	141,015.84	0.013167%
73907	79,835.83	0.007454%
73909	167,126.06	0.015604%
73910	20,876.18	0.001949%
73911	599,329.79	0.055959%
73912	5,501.01	0.000514%
73913	45,437.57	0.004242%
73914	6,064.37	0.000566%
73915	35,789.37	0.003342%
73916	435,353.43	0.040649%
73917	31,214.37	0.002914%
73918	52,939.42	0.004943%
74001	573,640.97	0.053561%
74002	1,255,745.79	0.117248%
74003	5,368,339.63	0.501239%
74005	6,163,014.70	0.575438%
74008	279,312.92	0.026079%
74009	813,778.21	0.075982%
74010	263,891.82	0.024639%
74013	177,144.05	0.016540%
74014	147,983.35	0.013817%
74016	6,517.87	0.000609%
74017	262,224.32	0.024484%
74018	608,259.99	0.056793%
74020	45,901.75	0.004286%
74021	80,755.01	0.007540%
74022	9,290.40	0.000867%
74024	467,229.91	0.043625%
74101	43,165.20	0.004030%
74102	363,446.65	0.033935%

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



**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 13 of 17**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>
		<b>Percentage</b>
74103	50,347.91	0.004701%
74105	39,742.74	0.003711%
74106	14,004.46	0.001308%
74108	-	0.000000%
74109	40,939.44	0.003822%
74201	1,110,276.11	0.103666%
74202	364,895.92	0.034070%
74203	3,842,570.92	0.358779%
74204	31,044,870.10	2.898644%
74208	624,289.62	0.058290%
74211	83,592.14	0.007805%
74213	49,233.00	0.004597%
74214	117,309.51	0.010953%
74215	263,594.47	0.024612%
74216	90,689.25	0.008468%
74217	23,973.17	0.002238%
74218	13,901.63	0.001298%
74219	130,987.70	0.012230%
74221	27,608.87	0.002578%
74222	24,169.74	0.002257%
74223	11,280.17	0.001053%
74224	2,740.14	0.000256%
74226	49,905.66	0.004660%
74227	27,092.66	0.002530%
74228	160,448.27	0.014981%
74229	29,411.31	0.002746%
74230	857,983.24	0.080109%
74231	21,701.54	0.002026%
74233	33,426.05	0.003121%
74234	-	0.000000%
74241	4,145.69	0.000387%
74242	121,310.53	0.011327%
74301	1,420,179.22	0.132601%
74302	1,455,573.40	0.135906%
74304	76,433.75	0.007137%
74305	84,232.86	0.007865%
74306	133,478.95	0.012463%
74307	93,573.97	0.008737%
74308	828.51	0.000077%
74309	2,604.14	0.000243%
74310	133,384.54	0.012454%
74311	501,500.36	0.046825%
74312	2,835.67	0.000265%
74313	49,680.33	0.004639%
74401	499,209.19	0.046611%
74402	464,544.22	0.043374%
74405	17,574.44	0.001641%
74406	13,304.13	0.001242%
74407	241,025.95	0.022504%

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

South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 14 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
74408	55,431.02	0.005176%
74409	7,874.83	0.000735%
74410	4,559.10	0.000426%
74411	19,596.32	0.001830%
74412	6,589.26	0.000615%
74413	1,259.52	0.000118%
74501	894,092.68	0.083481%
74504	116,067.88	0.010837%
74506	24,473.06	0.002285%
74508	147,024.34	0.013728%
74509	40,049.09	0.003739%
74510	6,176.95	0.000577%
74511	16,587.05	0.001549%
74601	3,021,764.74	0.282141%
74602	3,026,860.01	0.282616%
74604	340,523.22	0.031794%
74605	321,661.04	0.030033%
74607	142,705.59	0.013324%
74609	238,790.19	0.022296%
74610	49,244.13	0.004598%
74611	177,889.97	0.016609%
74612	718,596.79	0.067095%
74613	220,893.16	0.020625%
74616	139,884.66	0.013061%
74618	28,414.89	0.002653%
74619	37,069.27	0.003461%
74620	95,184.33	0.008887%
74621	3,105.66	0.000290%
75001	522,896.10	0.048823%
75002	96,138.60	0.008976%
75003	13,368.72	0.001248%
75005	83,761.74	0.007821%
75007	277,417.60	0.025902%
75011	282,951.08	0.026419%
75014	140,540.19	0.013122%
75015	44,943.95	0.004196%
75016	10,489.78	0.000979%
75018	405.86	0.000038%
75021	45,044.98	0.004206%
75022	443,287.21	0.041390%
75025	22,715.59	0.002121%
75026	50,683.31	0.004732%
80101	1,890,856.47	0.176548%
80103	150,507.11	0.014053%
80201	13,507,838.28	1.261220%
80202	156,345.16	0.014598%
80302	972,361.41	0.090789%
80401	4,601,103.27	0.429603%
80402	1,936,065.19	0.180769%

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 15 of 17**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>
		<b>Percentage</b>
80403	1,489,934.03	0.139114%
80404	1,831,433.78	0.171000%
80405	7,433,161.81	0.694031%
80406	58,967.54	0.005506%
80407	254,971.37	0.023807%
80409	132,983.01	0.012417%
80502	496,963.75	0.046401%
80503	1,029,515.80	0.096125%
80601	1,441,776.85	0.134618%
80602	500,479.58	0.046730%
80603	633,990.82	0.059195%
80606	111,167.83	0.010380%
80701	12,321,935.00	1.150493%
80702	144,429.34	0.013485%
80704	313,047.39	0.029229%
80801	17,793,721.61	1.661391%
80902	1,236,488.66	0.115450%
81001	29,410,788.19	2.746071%
81002	496,496.16	0.046358%
81003	257,460.21	0.024039%
81004	141,573.02	0.013219%
81102	5,595,223.43	0.522423%
81201	3,220,852.37	0.300729%
81301	4,333,998.07	0.404663%
81401	613,323.45	0.057266%
81402	1,611,174.01	0.150435%
81403	595,796.50	0.055629%
81501	3,373,174.18	0.314952%
81601	6,200,585.99	0.578946%
81701	3,162,200.91	0.295253%
81802	12,632,031.03	1.179446%
81805	178,187.72	0.016637%
81806	1,736,201.01	0.162108%
81901	2,287,693.36	0.213601%
81902	213,533.39	0.019938%
82001	2,711,146.84	0.253138%
82101	10,383,780.07	0.969528%
82106	662,668.64	0.061873%
82107	2,362,303.32	0.220567%
82108	489,863.38	0.045738%
82109	830,476.08	0.077541%
82110	-	0.000000%
82201	6,570,536.19	0.613488%
82301	40,212,635.67	3.754634%
82306	177,320.03	0.016556%
82307	202,986.66	0.018953%
82308	164,593.10	0.015368%
82309	674,417.75	0.062970%
82312	174,451.80	0.016288%

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

South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 16 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation
		Percentage
82313	-	0.000000%
82401	577,667.29	0.053937%
82402	5,273,884.87	0.492420%
82406	989,758.29	0.092413%
82501	563,663.06	0.052629%
82502	1,472,761.71	0.137511%
82601	27,015,407.35	2.522415%
82602	64,813.41	0.006052%
82603	109,629.39	0.010236%
82604	80,213.37	0.007489%
82701	1,749,073.74	0.163310%
82702	239,121.76	0.022327%
82801	5,906,403.06	0.551478%
82901	6,954,041.93	0.649295%
83001	3,514,031.21	0.328103%
83005	1,845,809.88	0.172342%
83101	1,457,483.09	0.136084%
83202	5,488,230.73	0.512433%
83203	1,471,137.23	0.137359%
83204	1,927,912.28	0.180008%
83205	12,318,033.67	1.150129%
83206	16,911,436.11	1.579012%
83207	57,127.48	0.005334%
83301	3,178,626.11	0.296787%
83402	2,537,185.36	0.236896%
83501	639,632.41	0.059722%
83601	3,850,378.81	0.359508%
83701	6,940,050.40	0.647989%
83802	4,688,909.17	0.437801%
83805	2,055,027.50	0.191877%
83806	2,390,661.72	0.223215%
83810	92,931.22	0.008677%
83811	44,088.53	0.004117%
83901	8,462,846.57	0.790172%
84002	20,717,089.17	1.934344%
84003	18,118,648.83	1.691729%
84004	84,376.20	0.007878%
84005	177,929.04	0.016613%
84006	637,863.32	0.059557%
84007	-	0.000000%
84008	63,228.53	0.005904%
84009	155,786.98	0.014546%
84010	31,508.49	0.002942%
84011	87,720.31	0.008190%
84101	1,371,006.68	0.128010%
84203	6,001,211.63	0.560330%
84207	6,367,697.27	0.594549%
84208	1,488,935.76	0.139021%
84209	4,606,003.33	0.430060%

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

South Carolina Retirement System (SCRS)  
Schedule of Employer Allocations - Page 17 of 17  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
84210	2,223,050.18	0.207565%
84211	2,964,681.99	0.276811%
84212	5,373,998.20	0.501768%
84213	266,020.37	0.024838%
84214	182,023.60	0.016995%
84215	230,008.28	0.021476%
84301	10,430,024.59	0.973846%
84401	2,231,796.87	0.208382%
84501	2,477,956.78	0.231366%
84506	146,471.54	0.013676%
84601	4,902,729.48	0.457765%
84603	10,327,694.02	0.964292%
84604	6,848,905.91	0.639479%
84605	3,165,353.87	0.295548%
84606	70,729.31	0.006604%
90208	8,327.32	0.000778%
90407	43,859.46	0.004095%
90704	9,760.86	0.000911%
90705	4,717.95	0.000441%
90707	5,428.43	0.000507%
90711	448,380.66	0.041865%
90803	853,486.75	0.079690%
91007	46,582.72	0.004349%
91009	165,412.76	0.015445%
91203	23,816.98	0.002224%
91503	5,665.89	0.000529%
91605	3,016.49	0.000282%
91803	6,176.12	0.000577%
91807	2,862.40	0.000267%
92202	37,810.31	0.003530%
92204	5,689.65	0.000531%
92302	293,556.61	0.027409%
92310	4,478.29	0.000418%
92319	11,143.33	0.001040%
92404	25,625.48	0.002393%
92502	49,467.90	0.004619%
92609	873.61	0.000082%
93005	107,690.01	0.010055%
93808	23,749.87	0.002218%
94216	4,742.02	0.000443%
94218	6,323.36	0.000590%
94227	-	0.000000%
94504	2,795.61	0.000261%
<b>Totals<sup>1</sup></b>	<b>\$ 1,071,013,576</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 - Page 1 of 12  
 As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Pension Expense
												Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	
10001	292,630	3,033	-	24,619	54,197	81,849	318	-	318	-	318	26,054	20,074	46,128
10002	1,586,183	16,443	-	133,449	278,157	1,723	-	1,723	116,050	141,223	141,223	116,050	257,273	257,273
10100	13,219,826	137,039	-	1,112,213	162,731	1,411,983	14,357	-	346,381	360,738	1,177,004	1,177,004	(35,963)	1,141,041
10200	11,814,989	122,476	-	994,020	553,253	1,669,749	12,831	-	-	12,831	1,051,927	1,051,927	191,967	1,243,894
10300	44,837,321	464,791	-	3,772,259	1,214,890	5,451,940	48,693	-	462,590	511,283	3,992,013	412,953	4,404,966	4,404,966
10600	5,372,644	55,694	-	452,012	65,319	573,025	5,835	-	142,603	148,438	478,344	478,344	(15,581)	462,763
10700	4,655,380	48,258	-	391,667	204,485	644,410	5,056	-	-	5,056	414,484	414,484	78,743	493,227
10900	2,007,826	20,813	-	168,923	52,366	242,102	2,181	-	99,796	101,977	178,763	178,763	(29,311)	149,452
12300	1,198,929	12,428	-	100,869	61,116	174,413	1,302	-	12,701	14,003	106,745	106,745	24,166	130,911
13300	4,815,579	49,919	-	405,145	259,685	714,749	5,230	-	-	5,230	428,747	428,747	94,723	523,470
13600	3,587,601	37,190	-	301,833	-	339,023	3,896	-	487,553	491,449	319,416	(197,972)	121,444	121,444
13700	1,049,837	10,883	-	88,325	60,078	159,286	1,140	-	38,790	39,930	93,470	93,470	15,314	108,784
20101	2,012,952	20,867	-	169,354	-	190,221	2,186	-	52,663	54,849	179,220	(19,545)	159,675	159,675
20102	17,663,530	183,103	-	1,486,070	1,506,073	3,175,246	19,183	-	19,183	1,572,642	593,531	1,572,642	593,531	2,166,173
20105	-	-	-	-	639,483	639,483	-	-	14,452,767	14,452,767	-	(4,342,734)	(4,342,734)	(4,342,734)
20108	498,325	5,166	-	41,925	-	47,091	541	-	40,735	41,276	44,368	(15,888)	28,480	28,480
20200	3,075,392	31,880	-	258,739	114,558	405,177	3,340	-	-	3,340	273,812	273,812	50,606	324,418
20300	3,846,055	39,869	-	323,577	-	363,446	4,177	-	128,249	132,426	342,427	(49,902)	292,525	292,525
20400	18,570,469	192,505	-	1,562,373	188,181	1,943,059	20,168	-	114,182	134,350	1,653,390	50,316	1,703,706	1,703,706
20500	8,143,017	84,412	-	685,089	111,143	880,644	8,843	-	-	8,843	724,999	724,999	46,553	771,552
20600	26,643,853	276,195	-	2,241,604	1,625,484	4,143,283	28,935	-	28,935	2,372,189	627,409	2,372,189	627,409	2,999,598
21100	2,056,099	21,314	-	172,984	143,975	338,273	2,233	-	-	2,233	183,061	183,061	52,979	236,040
21400	97,310,575	1,008,738	-	8,186,946	2,179,672	11,375,356	105,680	-	2,164,811	2,270,491	8,663,879	312,502	8,976,381	8,976,381
21900	575,007	5,961	-	48,377	-	54,338	624	-	25,482	26,106	51,195	(11,434)	39,761	39,761
22100	4,106,004	42,564	-	345,447	-	388,011	4,459	-	130,615	135,074	365,571	(45,526)	320,045	320,045
22200	170,238	1,765	-	14,323	8,133	24,221	185	-	14,082	14,267	15,157	(3,897)	11,260	11,260
30100	866,612,577	8,983,452	-	72,909,974	-	81,893,426	941,152	-	3,606,158	4,547,310	77,157,354	(1,319,543)	75,837,811	75,837,811
30200	78,151,214	810,129	-	6,575,029	403,287	7,788,445	84,872	-	357,611	442,483	6,958,058	71,596	7,029,654	7,029,654
30300	565,925,017	5,866,478	-	47,612,478	5,296,464	58,775,420	614,596	-	1,115,455	1,730,051	50,386,154	2,089,557	52,475,711	52,475,711
30400	85,260,628	883,827	-	7,173,158	-	8,056,985	92,593	-	6,139,093	6,231,686	7,591,032	(2,071,607)	5,519,425	5,519,425
30500	430,673,150	4,464,433	-	36,233,449	7,607,131	48,305,013	467,712	-	-	467,712	38,344,238	2,650,615	40,994,853	40,994,853
30600	52,485,429	544,073	-	4,415,711	-	4,959,784	56,999	-	11,028,205	11,085,204	4,672,949	(3,898,576)	774,373	774,373
30700	6,585,029	68,262	-	554,013	247,425	869,700	7,151	-	231,268	238,419	586,287	(27,466)	558,821	558,821
30800	31,916,532	330,852	-	2,685,206	169,412	3,185,470	34,661	-	259,069	293,730	2,841,633	(4,855)	2,836,778	2,836,778
30900	7,732,053	80,152	-	650,514	176,572	907,238	8,397	-	-	8,397	688,410	75,676	764,086	764,086
31100	16,537,866	171,434	-	1,391,366	54,041	1,616,841	17,960	-	178,189	196,149	1,472,420	(32,212)	1,440,208	1,440,208
31102	15,791,339	163,696	-	1,328,559	-	1,492,255	17,149	-	879,988	897,137	1,405,955	(359,883)	1,046,072	1,046,072
31104	36,755,180	381,011	-	3,092,291	-	3,473,302	39,916	-	407,745	447,661	3,272,434	(174,628)	3,097,806	3,097,806
31105	10,368,286	107,479	-	872,306	271,690	1,251,475	11,260	-	852,076	863,336	923,122	(147,902)	775,220	775,220
31107	18,219,954	188,871	-	1,532,884	104,944	1,826,699	19,787	-	315,109	1,622,182	46,280	(46,280)	1,575,902	1,575,902
31108	93,440,383	968,619	-	7,861,339	192,638	9,022,596	101,477	-	4,096,126	4,197,603	8,319,303	(1,225,527)	7,093,776	7,093,776
31113	8,952,982	92,808	-	753,234	13,400	859,442	9,723	-	382,195	391,918	797,113	(116,463)	680,650	680,650
31121	39,693,655	411,471	-	3,339,511	1,074,732	4,825,714	43,107	-	843,267	886,374	3,534,056	226,016	3,760,072	3,760,072
31123	87,825,732	910,417	-	7,388,966	-	8,299,383	95,379	-	1,617,086	1,712,465	7,819,412	(572,464)	7,246,948	7,246,948
31124	35,335,177	366,291	-	2,972,824	-	3,339,115	38,374	-	1,990,466	2,028,840	3,146,006	(659,873)	2,486,133	2,486,133
31126	40,827,008	423,220	-	3,434,863	179,322	4,037,405	44,338	-	413,247	457,585	3,634,962	(49,755)	3,585,207	3,585,207
31138	23,826,488	246,990	-	2,004,573	23,060	2,274,623	25,876	-	178,477	204,353	2,121,350	(46,622)	2,074,728	2,074,728
31140	92,506,530	958,939	-	7,782,772	392,068	9,133,779	100,462	-	378,653	479,115	8,236,159	59,659	8,295,818	8,295,818
31142	36,374,333	377,063	-	3,060,250	-	3,437,313	39,503	-	1,683,163	1,722,666	3,238,526	(654,693)	2,583,833	2,583,833
31143	26,350,582	273,155	-	2,216,930	-	2,490,085	28,617	-	1,322,564	1,351,181	2,346,078	(475,283)	1,870,795	1,870,795
31146	33,966,224	352,100	-	2,857,651	-	3,209,751	36,887	-	1,023,391	1,060,278	3,024,124	(330,076)	2,694,048	2,694,048
31200	6,559,397	67,996	-	551,856	-	619,852	7,124	-	265,672	272,796	584,005	(105,361)	478,644	478,644
31300	55,053,524	570,694	-	4,631,770	12,477	5,214,941	59,788	-	1,344,691	1,404,479	4,901,595	(425,778)	4,475,817	4,475,817
31400	162,045,025	1,679,787	-	13,633,194	1,507,558	16,820,539	158,981	-	1,158,411	1,334,392	14,427,398	324,891	14,752,289	14,752,289
31600	36,800,249	381,478	-	3,096,083	5,903	3,483,464	39,965	-	185,127	225,092	3,276,446	(56,684)	3,219,762	3,219,762
31700	141,059,184	1,462,244	-	11,867,610	8,144,649	21,474,503	153,191	-	153,191	12,558,960	3,004,533	15,563,493	3,004,533	15,563,493
40100	301,734,401	3,127,831	-	25,385,558	23,524,232	52,037,621	327,685	-	-	327,685	26,864,400	8,538,325	35,402,725	35,402,725
40200	358,545,414	3,716,744	-	30,165,188	5,809,788	39,691,721	389,382	-	389,382	31,922,470	2,583,947	31,922,470	2,583,947	34,506,417
40700	17,768,620	184,193	-	1,494,912	493,198	2,172,303	19,297	-	-	19,297	1,581,998	225,560	1,807,558	1,807,558
40900	4,723,304	48,963	-	397,382	510,602	956,947	5,130	-	-	5,130	420,531	230,247	650,778	650,778
41400	10,356,965	107,362	-	871,353	-	978,715	11,248	-	3,672,575	3,683,823	922,114	(1,296,774)	(374,660)	(374,660)
41600	7,930,486	82,209	-	667,209	55,669	805,087	8,613	-	297,141	305,754	706,077	(119,445)	586,632	586,632
41700	127,516,824	1,321,862	-	10,728,262	-	12,050,124	138,484	-	5,037,752	5,176,236	11,353,240	(1,738,007)	9,615,233	9,615,233
41800	3,444,703	35,708	-	289,810	344,208	669,726	3,741	-	-	3,741	306,693	130,482	437,175	437,175
42000	3,720,673	38,569	-	313,028	5,526	357,123	4,041	-	220,384	224,425	331,264	(68,173)	263,091	263,091
42200	741,403,467	7,685,518	-	62,375,854	21,431,376	91,492,748	805,167	-	-	805,167	66,009,574	8,054,091	74,063,665	74,063,665
50100	295,488,140	3,063,082	-	24,860,047	-	27,923,129	320,901	-	9,006,218	9,327,119	26,308,275	(3,228,878)	23,079,397	23,079,397
50200	57,004,747	590,921	-	4,795,930	789,111	6,175,962	61,907	-	487,294	549,201	5,075,319	208,269	5,283,588	5,283,588
50400	10,688,470	110,799	-	899,244	53,350	1,063,393	11,608	-	329,682	341,290				

South Carolina Retirement System (SCRS)  
Schedule of Pension Amounts by Employer - Page 2 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
51200	10,649,382	110,393	-	895,955	204,329	1,210,677	11,565	-	427,761	439,326	948,149	(42,857)	905,292	
51300	13,090,599	135,699	-	1,101,340	93,112	1,330,151	14,216	-	26,604	40,820	1,165,499	17,588	1,183,087	
51400	33,271,388	344,897	-	2,799,192	221,872	3,365,961	36,133	-	85,034	121,167	2,962,260	31,909	2,994,169	
51500	62,288,320	645,692	-	5,240,449	-	5,886,141	67,645	-	4,601,476	4,669,121	5,545,733	(1,620,818)	3,924,915	
51600	6,243,912	64,725	-	525,314	-	590,039	6,781	-	111,662	118,443	555,916	(36,433)	519,483	
51700	418,309,641	4,336,271	-	35,193,282	8,551,956	48,081,509	454,286	-	1,195,315	1,649,601	37,243,475	2,192,167	39,435,642	
51800	49,402,348	512,113	-	4,156,325	700,263	5,368,701	53,651	-	53,651	4,398,453	249,197	4,647,650		
51902	4,712,624	48,852	-	396,483	118,989	564,324	5,118	-	231,523	236,641	419,580	(19,315)	400,265	
52000	6,124,297	63,486	-	515,250	34,599	613,335	6,651	-	248,870	255,521	545,266	(63,880)	481,386	
52200	29,143,810	302,110	-	2,451,931	48,872	2,802,913	31,650	-	970,346	1,001,996	2,594,769	(288,823)	2,305,946	
52600	5,890,620	61,063	-	495,591	-	556,654	6,397	-	346,956	353,353	524,461	(113,944)	410,517	
52700	-	-	-	-	-	-	-	-	125,944	125,944	-	(58,200)	(58,200)	
53000	8,026,178	83,201	-	675,260	518,789	1,277,250	8,716	-	-	8,716	714,597	193,385	907,982	
53300	383,196	3,972	-	32,239	3,346	39,557	416	-	852	1,268	34,117	680	34,797	
53900	2,253,678	23,362	-	189,607	17,828	230,797	2,448	-	65,940	68,388	200,652	(12,923)	187,729	
54000	-	-	-	-	-	-	-	-	1,425,825	1,425,825	-	(658,884)	(658,884)	
54100	5,321,380	55,162	-	447,699	286,337	789,198	5,779	-	-	5,779	473,780	103,596	577,376	
54200	27,286,998	282,862	-	2,295,714	-	2,578,576	29,634	-	1,532,702	1,562,336	2,429,451	(558,851)	1,870,600	
54300	79,604,752	825,197	-	6,697,318	117,822	7,640,337	86,451	-	1,504,972	1,591,423	7,087,471	(428,535)	6,658,936	
54400	88,216	914	-	7,422	-	8,336	96	-	3,295	3,391	7,854	(1,245)	6,609	
60100	13,397,540	138,881	-	1,127,163	1,940,742	3,206,786	14,550	-	-	14,550	1,192,827	770,864	1,963,691	
60400	122,327,661	1,268,070	-	10,291,687	2,609,568	14,169,325	132,848	-	1,677,112	1,809,960	10,891,232	667,674	11,558,906	
60500	5,191,085	53,812	-	436,737	137,319	627,868	5,638	-	39,452	45,090	662,179	50,795	512,974	
60601	86,853,859	900,342	-	7,307,200	3,606,346	11,813,888	94,324	-	-	94,324	7,732,883	1,371,910	9,104,793	
60700	308,191,912	3,194,771	-	25,928,842	965,124	30,888,737	334,697	-	822,302	1,156,999	27,439,333	(70,260)	27,369,073	
60800	13,134,600	136,156	-	1,105,042	-	1,241,198	14,264	-	371,342	385,606	1,169,416	(128,145)	1,041,271	
60900	3,988,525	41,346	-	335,563	204,900	581,809	4,332	-	-	4,332	355,111	85,466	440,577	
61000	120,658,816	1,250,770	-	10,151,283	3,970,678	15,372,731	131,036	-	131,036	10,742,649	1,466,970	12,209,619		
61200	3,325,088	34,468	-	279,747	146,754	460,969	3,611	-	-	3,611	296,043	60,177	356,220	
62500	1,789,528	18,551	-	150,557	2,227	171,335	1,943	-	-	1,943	159,328	885	160,213	
62700	4,961,894	51,436	-	417,454	66,829	535,719	5,389	-	362,598	367,987	441,774	(85,484)	356,290	
63000	14,431,143	149,596	-	1,214,122	-	1,363,718	15,672	-	566,990	582,662	1,284,852	(201,567)	1,083,285	
63500	9,613,642	99,657	-	808,816	1,712,700	2,621,173	10,440	-	-	10,440	855,934	606,593	1,462,527	
63700	3,137,122	32,520	-	263,933	116,931	413,384	3,407	-	145,978	149,385	279,308	7,187	286,495	
63800	438,945	4,550	-	36,929	3,490	44,969	477	-	10,550	11,027	39,081	(1,773)	37,308	
64100	721,322	7,477	-	60,687	43,176	111,340	783	-	24,479	25,262	64,222	2,545	66,767	
66600	1,445,848	14,988	-	121,642	4,516	141,146	1,570	-	27,444	29,014	128,729	(6,721)	122,008	
67000	396,439	4,110	-	33,353	19,742	57,205	431	-	58,116	58,547	35,296	(9,528)	25,768	
67100	14,929,255	154,759	-	1,256,030	-	1,410,789	16,213	-	470,176	486,389	1,329,200	(188,799)	1,140,401	
67200	451,761	4,683	-	38,007	70,692	113,382	491	-	2,384	40,222	21,812	62,034		
67300	9,995,984	103,620	-	840,983	646,727	1,591,330	10,856	-	245,943	256,799	889,975	93,888	983,873	
67400	7,933,049	82,235	-	667,424	149,848	899,507	8,615	-	102,476	111,091	706,305	36,359	742,664	
67500	5,783,607	59,954	-	486,587	-	546,541	6,281	-	149,422	155,703	514,933	(53,232)	461,701	
67600	1,499,462	15,544	-	126,153	88,606	230,303	1,628	-	34,749	36,377	133,502	29,793	163,295	
67800	29,959,756	310,568	-	2,520,578	657,227	3,488,373	32,536	-	-	32,536	2,667,415	295,615	2,963,030	
67900	783,693	8,124	-	65,933	88,982	163,039	851	-	-	851	69,775	32,251	102,026	
68000	1,160,267	12,028	-	97,615	360,101	469,744	1,260	-	-	1,260	103,302	116,391	219,693	
68100	8,970,711	92,992	-	754,725	4,158,229	5,005,946	9,742	-	283,135	292,877	798,692	1,830,682	2,629,374	
68200	77,517,468	803,560	-	6,521,710	50,644,576	57,969,846	84,184	-	84,184	6,901,634	16,333,239	23,234,873		
68300	15,246,663	158,050	-	1,282,734	10,015,307	11,456,091	16,558	-	-	16,558	1,357,660	3,214,155	4,571,615	
68400	510,073	5,288	-	42,913	335,062	383,263	554	-	-	554	107,529	152,942		
70101	8,167,153	84,662	-	687,120	35,333	807,115	8,870	-	250,952	259,822	727,148	(64,209)	662,939	
70102	5,345,089	55,408	-	449,693	-	505,101	5,805	-	162,520	168,325	475,891	(70,560)	405,331	
70104	498,539	5,168	-	41,943	25,949	73,060	541	-	-	541	44,387	8,687	53,074	
70106	392,594	4,070	-	33,030	-	37,100	426	-	17,178	17,604	34,954	(5,994)	28,960	
70108	766,178	7,942	-	64,460	72,554	144,956	832	-	63,333	64,165	68,215	13,203	81,418	
70202	16,062,609	166,508	-	1,351,382	44,222	1,562,112	17,444	-	29,983	47,427	1,430,107	10,813	1,440,920	
70203	54,686,349	566,888	-	4,600,879	558,782	5,726,549	59,390	-	892,268	951,658	4,868,904	(28,133)	4,840,771	
70204	664,078	6,884	-	55,871	-	62,755	721	-	61,651	62,372	59,125	(23,134)	35,991	
70209	305,873	3,171	-	25,733	-	28,904	332	-	45,044	45,376	27,233	(19,485)	7,748	
70211	961,407	9,966	-	80,885	36,171	127,022	1,044	-	-	1,044	85,597	12,047	97,644	
70212	382,769	3,968	-	32,204	166,961	203,133	416	-	42,046	42,462	34,079	34,152	68,231	
70213	2,205,618	22,864	-	185,563	62,873	271,300	2,395	-	35,550	37,945	196,373	3,749	200,122	
70214	2,966,456	30,751	-	249,574	-	280,325	3,222	-	441,592	444,814	264,113	(186,169)	77,944	
70215	623,921	6,468	-	52,492	24,869	83,829	678	-	-	678	55,550	8,407	63,957	
70216	58,740	609	-	4,942	8,372	13,923	64	-	-	64	5,230	2,700	7,930	
70217	5,200,910	53,914	-	437,564	62,006	553,484	5,648	-	-	5,648	463,054	20,812	483,866	
70218	674,117	6,988	-	56,714	2,345	66,047	732	-	3,219	3,951	60,019	(735)	59,284	
70219	1,058,808	10,976	-	89,080	38,391	138,447	1,150	-	-	1,150	94,269	13,133	107,402	
70220	1,811,315	18,776	-	152,390	37,000	208,166	1,967	-	-	1,967	161,267	15,686	176,953	
70222	115,557	1,198	-	9,722	6,728	17,648	125	-	5,294	5,419	10,288	(287)	10,001	

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 - Page 3 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
70224	86,721	899	-	7,296	15,848	24,043	94	-	12,569	12,663	7,721	(722)	6,999	
70301	3,597,640	37,294	-	302,678	-	339,972	3,907	-	986,100	990,007	320,310	(322,741)	(2,431)	
70302	654,893	6,789	-	55,098	4,812	66,699	711	-	69,636	70,347	58,307	(20,124)	38,183	
70303	1,323,029	13,715	-	111,309	-	125,024	1,437	-	288,015	289,452	117,794	(95,461)	22,333	
70304	338,126	3,505	-	28,447	34,102	66,054	367	-	9,999	9,366	30,105	12,871	42,976	
70305	653,825	6,778	-	55,008	3,581	65,367	710	-	188,487	189,197	58,212	(58,835)	(623)	
70401	2,441,218	25,306	-	205,384	101,824	332,514	2,651	-	3,228	5,879	217,350	46,017	263,367	
70402	48,851,905	506,407	-	4,110,015	969,725	5,586,147	53,053	-	110,143	163,196	4,349,445	260,311	4,609,756	
70403	5,158,618	53,475	-	434,005	95,645	583,125	5,602	-	-	5,602	459,289	31,047	490,336	
70404	1,747,663	18,117	-	147,034	67,095	232,246	1,898	-	-	1,898	155,600	23,570	179,170	
70405	2,714,196	28,136	-	228,351	83,595	340,082	2,948	-	-	2,948	241,654	31,599	273,253	
70406	302,669	3,138	-	25,464	-	28,602	329	-	26,385	26,714	26,948	(12,190)	14,758	
70407	1,564,609	16,219	-	131,634	24,734	172,587	1,699	-	3,602	5,301	139,302	10,274	149,576	
70411	976,786	10,126	-	82,179	87,083	179,388	1,061	-	3,506	4,567	86,966	26,327	113,293	
70412	717,691	7,440	-	60,381	-	67,821	779	-	26,344	27,123	63,898	(8,563)	55,335	
70413	253,114	2,624	-	21,295	53,096	77,015	275	-	43,094	43,369	22,536	10,706	33,242	
70414	680,098	7,050	-	57,218	125,204	189,472	739	-	-	739	60,551	41,381	101,932	
70415	623,708	6,465	-	52,474	-	58,939	677	-	70,904	71,581	55,531	(28,065)	27,466	
70416	337,699	3,501	-	28,411	4,330	36,242	367	-	5,956	6,323	30,066	(1,363)	28,703	
70417	10,785,017	111,799	-	907,366	340,358	1,359,523	11,713	-	59,072	70,785	960,225	81,931	1,042,156	
70418	667,923	6,924	-	56,194	-	63,118	725	-	40,363	41,088	59,467	(15,556)	43,911	
70419	420,575	4,360	-	35,384	45,296	85,400	457	-	-	457	37,445	15,150	52,595	
70420	1,538,764	15,951	-	129,459	3,843	149,253	1,671	-	3,796	5,467	137,001	(521)	136,480	
70422	861,443	8,930	-	72,475	36,381	117,786	936	-	-	936	76,697	13,729	90,426	
70423	2,803,053	29,057	-	235,827	17,163	282,047	3,044	-	8,159	11,203	249,565	5,313	254,878	
70424	2,332,496	24,179	-	196,238	-	220,417	2,533	-	75,665	78,198	207,670	(31,717)	175,953	
70501	3,495,967	36,240	-	294,123	98,506	428,869	3,797	-	29,529	33,326	311,257	36,044	347,301	
70502	684,583	7,097	-	57,596	-	64,693	743	-	26,531	27,274	60,951	(8,569)	52,382	
70503	603,416	6,255	-	50,767	65,231	122,253	655	-	-	655	53,724	23,254	76,978	
70504	1,243,571	12,891	-	104,624	11,372	128,887	1,351	-	-	1,351	110,719	4,968	115,687	
70505	66,002	684	-	5,552	187	6,423	72	-	2,530	2,602	5,876	(726)	5,150	
70506	2,247,484	23,298	-	189,086	97,898	310,282	2,441	-	-	2,441	200,101	38,404	238,505	
70507	145,247	1,506	-	12,220	37,737	51,463	158	-	12,944	13,102	12,932	6,129	19,061	
70508	2,797,713	29,002	-	235,378	8,662	273,042	3,038	-	445	3,483	249,090	3,860	252,950	
70601	1,258,523	13,046	-	105,882	95,064	213,992	1,367	-	29,398	30,765	16,924	16,924	128,974	
70602	8,205,387	85,058	-	690,337	168,190	943,585	8,911	-	353,735	362,646	730,552	(109,487)	621,065	
70603	2,197,288	22,777	-	184,863	36,775	244,415	2,386	-	48,964	51,350	195,632	(10,825)	184,807	
70604	1,149,587	11,917	-	96,717	165,250	273,884	1,248	-	-	1,248	102,352	62,782	165,134	
70605	25,418	263	-	2,138	852	3,253	28	-	280	308	2,263	304	2,567	
70606	1,480,665	15,349	-	124,571	271,297	411,217	1,608	-	5,206	6,814	131,828	84,660	216,488	
70607	8,279,933	85,831	-	696,609	102,236	884,676	8,992	-	29,287	38,279	737,190	19,277	756,467	
70608	1,065,002	11,040	-	89,601	30,446	131,087	1,157	-	-	1,157	94,821	12,157	106,978	
70609	40,584	421	-	3,414	5,467	9,302	44	-	1,226	1,270	3,613	1,188	4,801	
70701	78,700,803	815,826	-	6,621,266	1,171,733	8,608,825	85,469	-	712,140	797,609	7,006,990	46,952	7,053,942	
70702	5,140,889	53,291	-	432,514	-	485,805	5,583	-	86,284	91,867	457,710	(34,422)	423,288	
70704	21,916,704	227,192	-	1,843,899	478,627	2,549,718	23,802	-	79,421	103,223	1,951,316	116,902	2,068,218	
70705	140,942,132	1,461,031	-	11,857,762	11,448,881	24,767,674	153,064	-	-	153,064	12,548,539	4,850,202	17,398,741	
70707	4,145,734	42,975	-	348,789	-	391,764	4,502	-	201,016	205,518	369,108	(76,790)	292,318	
70709	1,664,787	17,257	-	140,062	282,885	440,204	1,808	-	-	1,808	148,221	105,736	253,957	
70712	693,768	7,192	-	58,368	45,800	111,360	753	-	-	753	61,768	18,099	79,867	
70714	1,399,498	14,507	-	117,743	-	132,250	1,520	-	77,818	79,338	124,602	(30,045)	94,557	
70715	1,514,627	15,701	-	127,428	12,265	155,394	1,645	-	26,188	27,833	134,852	(2,737)	132,115	
70718	73,478	762	-	6,181	5,650	12,593	80	-	-	80	6,542	2,453	8,995	
70719	4,432,597	45,949	-	372,924	-	418,873	4,814	-	422,816	427,630	394,649	(142,890)	251,759	
70801	68,140,279	706,354	-	5,732,787	11,220,395	17,659,536	74,001	-	616,795	690,796	6,066,752	3,315,872	9,382,624	
70802	3,532,706	36,621	-	297,214	112,617	446,452	3,837	-	63,911	67,748	314,528	6,608	321,136	
70803	5,298,525	54,925	-	445,776	-	500,701	5,754	-	10,834,123	10,839,877	471,745	(3,500,898)	(3,029,153)	
70804	419,721	4,351	-	35,312	2,920	42,583	456	-	119,297	119,753	37,369	(36,936)	433	
70805	1,171,802	12,147	-	98,587	27,296	138,030	1,273	-	6,059	7,332	104,329	5,960	110,289	
70806	2,359,836	24,462	-	198,538	45,745	268,745	2,563	-	79,488	82,051	210,104	(22,051)	188,053	
70807	61,730	640	-	5,194	-	5,834	67	-	2,743	2,810	5,496	(1,188)	4,308	
70808	2,391,663	24,792	-	201,215	97,943	323,950	2,597	-	17,220	19,817	212,938	23,475	236,413	
70809	2,465,141	25,554	-	207,391	127,291	360,243	2,677	-	-	2,677	219,480	47,570	267,050	
70812	4,084,217	42,338	-	343,614	-	385,952	4,435	-	607,361	611,796	363,631	(208,757)	154,874	
70813	-	-	-	-	-	-	-	-	30,675	30,675	-	(13,085)	(13,085)	
70901	9,117,880	94,518	-	767,107	397,374	1,258,999	9,902	-	-	9,902	811,795	148,242	960,037	
70902	1,342,253	13,914	-	112,926	338,375	465,215	1,458	-	60,950	62,408	119,505	80,427	199,932	
70903	117,479	1,218	-	9,883	-	11,101	128	-	1,455	1,583	10,460	(494)	9,966	
70905	5,805,608	60,182	-	488,438	-	548,620	6,305	-	110,188	116,493	516,892	(37,479)	479,413	
70908	272,338	2,823	-	22,913	3,495	29,231	296	-	19,957	20,247	19,957	(4,695)	15,552	
71001	170,592,384	1,768,390	-	14,352,301	2,597,352	18,718,043	185,264	-	-	185,264	15,188,398	1,128,021	16,316,419	

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 - Page 4 of 12  
 As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
												Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	
71003	52,455,526	543,763	-	4,413,195	-	4,956,958	56,967	-	710,735	767,702	4,670,287	(302,130)	4,368,157	
71004	15,920,780	165,038	-	1,339,449	216,261	1,720,748	17,290	-	931,401	948,691	1,417,479	(198,974)	1,218,505	
71006	79,911,266	828,374	-	6,723,105	649,509	8,200,988	86,784	-	-	86,784	7,114,761	220,467	7,335,228	
71008	28,661,718	297,112	-	2,411,372	816,523	3,525,007	31,127	-	-	31,127	2,551,846	286,208	2,838,054	
71011	15,166,990	157,224	-	358,508	-	1,791,764	16,471	-	-	16,471	1,350,367	133,958	1,484,325	
71012	2,456,169	25,461	-	206,642	75,828	307,931	2,667	-	-	2,667	218,681	27,532	246,213	
71015	8,433,938	87,428	-	709,565	660,212	1,457,205	9,159	-	-	9,159	750,901	237,504	988,405	
71016	10,497,299	108,817	-	883,160	369,278	1,361,255	11,400	-	126,908	138,308	934,609	59,865	994,474	
71017	22,617,734	234,459	-	1,902,878	337,133	2,474,470	24,563	-	55,902	80,465	2,013,731	137,851	2,151,582	
71018	50,682,658	525,385	-	4,264,040	992,204	5,781,629	55,042	-	-	55,042	4,512,443	341,006	4,853,449	
71019	15,397,463	159,613	-	1,295,422	363,184	1,818,219	16,722	-	-	16,722	1,370,886	120,172	1,491,058	
71020	12,722,996	131,889	-	1,070,412	572,055	1,774,356	13,817	-	-	13,817	1,132,770	164,793	1,297,563	
71024	2,165,462	22,448	-	182,185	-	204,633	2,352	-	315,547	317,899	192,798	(127,909)	64,889	
71025	4,070,120	42,192	-	342,428	58,696	443,316	4,420	-	25,933	30,353	362,376	6,853	369,229	
71026	2,496,967	25,884	-	210,075	220,108	456,067	2,712	-	482,573	485,285	222,313	(53,156)	169,157	
71027	254,609	2,639	-	21,421	37,168	61,228	277	-	-	277	22,669	12,502	35,171	
71028	132,431	1,373	-	11,141	412	12,926	144	-	25,415	25,559	11,791	(11,612)	179	
71030	147,383	1,528	-	12,399	-	13,927	160	-	21,119	21,279	13,122	(7,618)	5,504	
71031	1,738,906	18,026	-	146,298	5,230	169,554	1,888	-	15,986	17,874	154,820	(5,709)	149,111	
71032	2,461,296	25,514	-	207,074	353,184	585,772	2,673	-	22,508	25,181	219,137	102,944	322,081	
71034	840,937	8,717	-	70,749	105,474	184,940	913	-	-	913	74,871	45,360	120,231	
71035	426,983	4,426	-	35,923	88,031	128,380	464	-	-	464	38,016	36,761	74,777	
71036	967,388	10,028	-	81,388	9,341	100,757	1,051	-	27,700	28,751	86,130	(4,573)	81,557	
71037	495,335	5,135	-	41,674	-	46,809	538	-	22,154	22,692	44,101	(8,431)	35,670	
71038	2,797,286	28,997	-	235,341	220,014	484,352	3,038	-	136,840	139,878	249,052	57,755	306,807	
71039	1,101,528	11,419	-	92,674	-	104,093	1,196	-	290,857	292,053	98,073	(111,793)	(13,720)	
71042	67,711	702	-	5,696	-	6,398	74	-	167,757	167,831	6,029	(63,455)	(57,426)	
71043	102,100	1,058	-	8,590	-	9,648	111	-	15,555	15,666	9,090	(5,245)	3,845	
71044	9,672,168	100,263	-	813,740	103,135	1,017,138	10,504	-	124,733	135,237	861,145	(24,541)	836,604	
71045	3,357,769	34,807	-	282,497	-	317,304	3,647	-	282,486	286,133	298,953	(127,025)	171,928	
71047	961,407	9,966	-	80,885	110,688	201,539	1,044	-	-	1,044	85,597	42,164	127,761	
71101	10,042,975	104,107	-	844,937	-	949,044	10,907	-	118,517	129,424	894,159	(41,253)	852,906	
71103	10,010,722	103,773	-	842,224	218,267	1,164,264	10,872	-	-	10,872	891,287	91,654	982,941	
71105	4,654,098	48,245	-	391,559	14,038	453,842	5,054	-	66,001	71,055	414,370	(25,995)	388,375	
71106	777,499	8,060	-	65,413	35,173	108,646	844	-	18,812	19,656	69,223	2,595	71,818	
71107	583,124	6,045	-	49,059	5,471	60,575	633	-	4,242	4,875	51,917	1,167	53,084	
71108	906,299	9,395	-	76,249	93,680	179,324	984	-	31,187	32,171	80,691	15,652	96,343	
71109	1,256,387	13,024	-	105,703	-	118,727	1,364	-	53,120	54,484	111,860	(24,279)	87,581	
71112	4,141,248	42,929	-	348,412	258,332	649,673	4,497	-	-	4,497	368,709	98,292	467,001	
71113	3,724,731	38,611	-	313,369	85,235	437,215	4,045	-	2,303,045	2,307,090	331,625	(699,715)	(368,090)	
71114	233,677	2,422	-	19,659	59,254	81,335	254	-	-	254	20,805	19,082	39,887	
71115	1,062,012	11,009	-	89,349	30,884	131,242	1,153	-	7,778	8,931	94,554	11,776	106,330	
71117	447,062	4,634	-	37,612	50,363	92,609	486	-	-	486	39,803	16,402	56,205	
71201	2,075,964	21,520	-	174,656	40,294	236,470	2,255	-	37,530	39,785	184,830	(4,412)	180,418	
71202	15,142,427	156,969	-	1,273,964	44,610	1,475,543	16,445	-	36,523	52,968	1,348,180	8,893	1,357,073	
71205	743,536	7,708	-	62,556	-	70,264	807	-	52,447	53,254	66,199	(17,553)	48,646	
71206	4,180,764	43,339	-	351,737	247,237	642,313	4,540	-	-	4,540	372,227	85,301	457,528	
71207	2,160,335	22,394	-	181,754	228,603	432,751	2,346	-	29,312	31,658	192,342	59,819	252,161	
71209	644,427	6,680	-	54,217	6,680	104,219	54,217	-	31,466	32,166	57,375	(638)	56,737	
71210	416,944	4,322	-	35,078	14,852	54,252	453	-	24,760	25,213	37,122	(6,675)	30,447	
71213	165,112	1,712	-	13,891	-	15,603	179	-	23,330	23,509	14,700	(9,155)	5,545	
71214	-	-	-	-	-	-	-	-	62,830	62,830	-	(29,034)	(29,034)	
71215	270,202	2,801	-	22,732	-	25,533	293	-	589,361	589,654	24,057	(203,521)	(179,464)	
71216	435,527	4,515	-	36,642	8,673	49,830	473	-	-	473	38,776	3,556	42,332	
71301	4,488,132	46,525	-	377,596	-	424,121	4,874	-	119,856	124,730	399,593	(39,659)	359,934	
71302	1,629,116	16,888	-	137,061	31,539	185,488	1,769	-	79,375	81,144	145,046	(10,899)	134,147	
71303	11,156,465	115,650	-	938,618	1,031,558	2,085,826	12,116	-	121,424	133,540	993,297	274,941	1,268,238	
71304	78,391	813	-	6,596	22,050	29,459	85	-	-	85	6,979	8,783	15,762	
71305	610,892	6,333	-	51,396	-	57,729	663	-	46,175	46,838	54,390	(19,649)	34,741	
71307	167,675	1,738	-	14,107	23,563	39,408	182	-	1,700	1,882	14,929	6,776	21,705	
71309	24,244,073	251,318	-	2,039,705	973,083	3,264,106	26,329	-	-	26,329	2,158,529	319,412	2,477,941	
71310	61,303	635	-	5,157	32,687	38,479	67	-	34,945	35,012	5,458	3,890	9,348	
71311	344,107	3,567	-	28,950	6,137	38,654	374	-	22,190	22,564	30,637	(4,285)	26,352	
71312	2,230,823	23,125	-	187,684	60,351	271,160	2,423	-	10,795	13,218	198,617	14,380	212,997	
71314	12,602	131	-	1,060	-	1,191	14	-	473	487	1,122	(179)	943	
71315	1,006,903	10,438	-	84,713	229,227	324,378	1,094	-	667	1,761	89,648	73,256	162,904	
71401	10,909,758	113,092	-	917,861	102,921	1,133,874	11,848	-	136,085	147,933	971,331	(29,856)	941,475	
71402	2,742,391	28,428	-	230,723	17,733	276,884	2,978	-	7,877	10,855	244,164	5,667	249,831	
71404	641,223	6,647	-	53,947	3,863	64,457	696	-	60,935	61,631	57,090	(17,770)	39,320	
71406	421,643	4,371	-	35,474	36,945	76,790	458	-	-	458	37,540	13,470	51,010	
71407	572,230	5,932	-	48,143	16,524	70,599	621	-	16,634	17,255	50,948	(2,384)	48,564	

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 - Page 5 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
71408	1,020,574	10,579	-	85,863	47,420	143,862	1,108	-	1,602	2,710	90,865	21,399	112,264	
71409	6,967,797	72,229	-	586,215	30,748	689,192	7,567	-	140,384	147,951	620,366	(55,005)	565,361	
71501	20,739,135	214,985	-	1,744,827	-	1,959,812	22,523	-	423,076	445,599	1,846,473	(164,609)	1,681,864	
71504	4,994,574	51,775	-	420,204	161,779	633,758	5,424	-	40,113	45,537	444,683	33,382	478,065	
71505	4,708,139	48,805	-	396,106	379,098	824,009	5,113	-	-	5,113	419,181	144,892	564,073	
71506	1,699,817	17,621	-	143,009	-	160,630	1,846	-	40,862	42,708	151,340	(17,839)	133,501	
71601	17,347,191	179,824	-	1,459,456	133,981	1,773,261	18,839	-	900,418	919,257	1,544,477	(373,092)	1,171,385	
71603	13,243	137	-	1,114	-	1,251	14	-	471	485	1,179	(178)	1,001	
71604	3,688,419	38,235	-	310,314	12,522	361,071	4,006	-	128,608	132,614	328,920	(35,487)	292,905	
71605	6,007,245	62,272	-	505,402	135,320	702,994	6,524	-	148,670	155,194	534,845	14,821	549,666	
71606	1,202,773	12,468	-	101,192	72,194	185,854	1,306	-	55,191	56,497	107,087	(2,335)	104,752	
71607	4,064,139	42,130	-	341,924	86,703	470,757	4,414	-	-	4,414	361,844	37,703	399,547	
71608	122,819	1,273	-	10,333	1,117	12,723	133	-	3	136	10,935	357	11,292	
71609	2,502,093	25,937	-	210,506	-	236,443	2,717	-	112,914	115,631	222,770	(47,166)	175,604	
71610	5,522,376	57,246	-	464,610	112,060	633,916	5,997	-	-	5,997	491,675	37,248	528,923	
71611	802,917	8,323	-	67,551	56,507	132,381	872	-	30,335	31,207	71,486	4,117	75,603	
71612	30,331	314	-	2,551	1,174	4,039	33	-	-	33	2,700	523	3,223	
71614	275,115	2,852	-	23,146	41,657	67,655	299	-	0	299	24,494	13,369	37,863	
71701	10,542,369	109,284	-	886,952	-	996,236	11,449	-	751,598	763,047	938,622	(300,557)	638,065	
71702	5,561,251	57,649	-	467,880	100,566	626,095	6,040	-	16,410	22,450	495,136	24,691	519,827	
71705	553,861	5,741	-	46,597	-	52,338	601	-	163,453	164,054	49,312	(67,010)	(17,698)	
71706	74,973	777	-	6,308	-	7,085	81	-	69,040	69,121	6,675	(28,159)	(21,484)	
71707	53,613	556	-	4,510	1,308	6,374	58	-	-	58	4,773	526	5,299	
71802	369,953	3,835	-	31,125	-	34,960	402	-	99,766	100,168	32,938	(41,582)	(8,644)	
71803	54,788,021	567,942	-	4,609,433	3,050,920	8,228,295	59,500	-	561,798	621,298	4,877,957	719,503	5,597,460	
71805	259,522	2,690	-	21,834	547	25,071	282	-	31,370	31,652	23,106	(14,321)	8,785	
71807	2,834,452	29,382	-	238,469	-	267,851	3,078	-	198,848	201,926	252,361	(70,490)	181,871	
71808	6,637,147	68,802	-	558,397	10,279	637,478	7,208	-	115,815	123,023	590,927	50,220	540,707	
71809	12,798,183	132,668	-	1,076,739	394,504	1,603,911	13,899	-	-	13,899	1,139,464	140,765	1,280,229	
71810	2,443,567	25,330	-	205,583	177,088	408,001	2,654	-	39,804	42,458	217,559	38,438	255,997	
71811	12,012,567	124,524	-	1,010,643	293,977	1,429,144	13,046	-	257,598	270,644	1,069,518	(24,694)	1,044,824	
71812	197,365	2,046	-	16,605	-	18,651	214	-	13,395	13,609	17,572	(4,446)	13,126	
71813	1,912,561	19,826	-	160,908	29,171	209,905	2,077	-	10,071	12,148	170,282	10,248	180,530	
71815	246,920	2,560	-	20,774	14,717	38,051	268	-	4,729	4,997	21,984	2,538	24,522	
71817	1,364,681	14,147	-	114,813	43,016	171,976	1,482	-	-	1,482	121,502	18,978	140,480	
71819	5,981	62	-	503	-	565	6	-	234	240	532	(89)	443	
71901	8,993,779	93,231	-	756,665	135,870	985,766	9,767	-	75,216	84,983	800,746	8,846	809,592	
71902	85,226	883	-	7,170	4,711	12,764	93	-	-	93	7,588	2,099	9,687	
71904	774,722	8,031	-	65,179	15,816	89,026	841	-	-	841	68,976	7,236	76,212	
71905	398,361	4,129	-	33,515	3,205	40,849	433	-	2,970	3,403	35,467	528	35,995	
71906	4,032,527	41,802	-	339,265	40,484	421,551	4,379	-	39,948	44,327	359,029	5,887	364,916	
72001	5,981,827	62,009	-	503,264	134,498	699,771	6,496	-	14,710	21,206	532,582	36,366	568,948	
72002	16,707,677	173,195	-	1,405,652	-	1,578,847	18,145	-	670,846	688,991	1,487,539	(277,613)	1,209,926	
72004	590,600	6,122	-	49,688	2,352	58,162	641	-	29,500	30,141	52,583	(8,380)	44,203	
72006	11,030,014	114,339	-	927,979	722,838	1,765,156	11,979	-	557,023	569,002	982,038	155,266	1,137,304	
72007	1,016,302	10,535	-	85,504	198,216	294,255	1,104	-	32,321	33,425	90,485	48,676	139,161	
72009	5,295,748	54,897	-	445,543	-	500,440	5,751	-	94,156	99,907	471,498	(32,947)	438,551	
72010	388,963	4,032	-	32,724	7,838	44,594	422	-	98	520	34,631	2,470	37,101	
72011	252,260	2,615	-	21,223	20,066	43,904	274	-	-	274	22,460	7,373	29,833	
72012	152,082	1,577	-	12,795	1,393	15,765	165	-	4,252	4,417	13,540	(1,518)	12,022	
72101	23,600,074	244,642	-	1,985,525	157,891	2,388,058	25,630	-	347,489	373,119	2,101,192	(109,906)	1,991,286	
72102	44,533,583	461,643	-	3,746,706	101,805	4,310,154	48,364	-	292,781	341,145	3,964,971	(46,916)	3,918,055	
72108	453,683	4,703	-	38,169	23,405	66,277	493	-	5,012	5,505	40,393	5,195	45,588	
72109	115,130	1,193	-	9,686	-	10,879	125	-	24,508	24,633	10,250	(8,452)	1,798	
72110	2,383,973	24,713	-	200,568	42,647	267,928	2,589	-	-	2,589	212,253	18,618	230,871	
72111	144,393	1,497	-	12,148	11,639	25,284	157	-	11,435	11,592	12,856	(1,549)	11,307	
72112	4,781,617	49,567	-	402,287	65,919	517,773	5,193	-	-	5,193	425,723	22,735	448,458	
72113	220,647	2,287	-	18,563	34,130	54,980	240	-	-	240	19,645	14,941	34,586	
72114	530,792	5,502	-	44,656	24,748	74,906	576	-	58,689	59,265	47,258	(7,399)	39,859	
72115	13,497,291	139,915	-	1,135,556	57,164	1,332,635	14,658	-	100,778	115,436	1,201,708	(28,225)	1,173,483	
72116	1,999,282	20,725	-	168,204	-	188,929	2,171	-	135,366	137,537	178,003	(58,238)	119,765	
72117	270,629	2,805	-	22,769	-	25,574	294	-	348,957	349,251	24,095	(146,058)	(121,963)	
72119	3,016,225	31,267	-	253,761	-	285,028	3,276	-	534,069	537,345	268,544	(179,058)	89,486	
72122	996,864	10,334	-	83,868	19,926	114,128	1,083	-	13,388	14,471	88,754	4,911	93,665	
72123	1,091,275	11,312	-	91,812	-	103,124	1,185	-	419,867	421,052	97,160	(147,340)	(50,180)	
72124	5,139,821	53,280	-	432,424	171,056	656,760	5,582	-	-	5,582	457,615	64,052	521,667	
72125	193,307	2,004	-	16,263	47,804	66,071	210	-	53,052	53,262	17,211	5,065	22,276	
72126	29,049	301	-	2,444	1,703	4,448	32	-	2,805	2,837	2,586	(113)	2,473	
72127	1,526,161	15,820	-	128,399	160,849	305,068	1,657	-	-	1,657	135,879	56,927	192,806	
72201	8,748,568	90,689	-	736,036	-	826,725	9,501	-	174,016	183,517	778,914	(65,345)	713,569	
72202	27,065,923	280,570	-	2,277,114	653,135	3,210,819	29,394	-	-	29,394	2,409,768	281,635	2,691,403	

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 - Page 6 of 12  
 As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense		
												Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions			
72203	422,498	4,380	-	35,546	-	39,926	459	-	45,189	45,648	37,616	(20,185)	17,431			
72204	7,960,176	82,517	-	669,706	217,308	969,531	8,645	-	78,340	86,985	708,721	75,278	783,999			
72205	4,479,375	46,434	-	376,860	74,309	497,603	4,865	-	-	4,865	398,813	24,788	423,601			
72206	23,282	241	-	1,959	473	2,673	25	-	987	1,012	2,073	(98)	1,975			
72207	769,382	7,976	-	64,730	52,522	125,228	836	-	133,491	134,327	68,501	(18,570)	49,931			
72210	4,834,162	50,112	-	406,708	354,248	811,068	5,250	-	107,770	113,020	430,401	129,114	559,515			
72301	27,231,249	282,284	-	2,291,023	-	2,573,307	29,573	-	534,145	563,718	2,424,487	(182,697)	2,241,790			
72302	57,159,606	592,526	-	4,808,960	-	5,401,486	62,076	-	222,547	284,623	5,089,107	(91,296)	4,997,811			
72303	16,386,211	169,862	-	1,378,607	851,500	2,399,969	17,795	-	247,811	265,606	1,458,918	158,752	1,617,670			
72304	15,317,791	158,787	-	1,288,719	33,458	1,480,964	16,635	-	219,235	235,870	1,363,793	(54,897)	1,308,896			
72305	140,112,942	1,452,435	-	11,788,000	114,602	13,355,037	152,163	-	75,670	227,833	12,474,713	28,674	12,503,387			
72306	26,719,467	276,979	-	2,247,966	220,853	2,745,798	29,017	-	284,318	313,335	2,378,921	(60,508)	2,318,413			
72307	9,645,896	99,991	-	811,529	109,451	1,020,971	10,475	-	-	10,475	858,806	37,325	896,131			
72309	9,519,873	98,685	-	800,927	656,951	1,556,563	10,339	-	-	10,339	847,585	216,273	1,063,858			
72314	9,234,291	95,724	-	776,900	232,433	1,105,057	10,028	-	-	10,028	822,159	83,850	906,009			
72316	1,135,703	11,773	-	95,549	15,283	122,605	1,233	-	-	1,233	101,115	6,477	107,592			
72319	9,121,939	94,560	-	767,448	99,657	961,665	9,906	-	195,020	204,926	812,156	(58,138)	754,018			
72321	28,905,647	299,641	-	2,431,894	888,200	3,619,735	31,392	-	-	31,392	2,573,564	292,964	2,866,528			
72322	3,713,197	38,492	-	312,399	183,018	533,909	4,033	-	-	4,033	330,598	62,198	392,796			
72323	6,925,932	71,795	-	582,694	-	654,489	7,522	-	329,258	336,780	616,638	(117,644)	498,994			
72324	585,260	6,067	-	49,240	6,137	61,444	636	-	762	1,398	52,108	1,617	53,725			
72327	14,689,384	152,273	-	1,235,849	2,077,750	3,465,872	15,953	-	-	15,953	1,307,844	741,867	2,049,711			
72328	55,536	576	-	4,672	11,367	16,615	60	-	2,175	2,235	4,945	2,643	7,588			
72329	693,554	7,190	-	58,350	19,185	84,725	753	-	385	1,138	61,749	5,979	67,728			
72330	704,662	7,305	-	59,285	9,785	76,375	765	-	20,887	21,652	62,738	(6,512)	56,226			
72331	2,588,387	26,832	-	217,766	15,650	260,248	2,811	-	200,113	202,924	230,453	(56,989)	173,464			
72332	4,654,525	48,250	-	391,595	74,622	514,467	5,055	-	-	5,055	414,408	30,877	445,285			
72333	1,129,509	11,709	-	95,028	70,053	176,790	1,227	-	-	1,227	100,564	24,041	124,605			
72334	4,617,786	47,869	-	388,504	166,137	602,510	5,015	-	89,794	94,809	411,137	47,956	459,093			
72335	2,350,225	24,363	-	197,729	13,388	235,480	2,552	-	26,796	29,348	209,248	(2,413)	206,835			
72338	374,225	3,879	-	31,484	-	35,363	406	-	177,227	177,633	33,318	(61,906)	(28,588)			
72339	2,309,427	23,940	-	194,297	643,239	861,476	2,508	-	209,861	212,369	205,616	109,453	315,069			
72340	957,989	9,931	-	80,597	55,921	146,449	1,040	-	55,907	56,947	85,293	7,900	93,193			
72342	4,832,880	50,098	-	406,601	56,131	512,830	5,249	-	9,407	14,656	430,287	13,666	443,953			
72343	123,033	1,275	-	10,351	23,146	34,772	134	-	2,553	2,687	10,954	6,248	17,202			
72346	1,620,786	16,801	-	136,360	127,039	280,200	1,760	-	-	1,760	144,304	55,668	199,972			
72347	-	-	-	-	-	-	-	-	502,171	502,171	-	(232,057)	(232,057)			
72348	1,492,840	15,475	-	125,596	52,979	194,050	1,621	-	-	1,621	132,912	21,682	154,594			
72349	977,854	10,137	-	82,269	24,533	116,939	1,062	-	-	1,062	87,062	9,859	96,921			
72350	397,080	4,116	-	33,407	9,355	46,878	431	-	-	431	35,353	4,029	39,382			
72351	2,206,259	22,870	-	185,618	-	208,488	2,396	-	35,423	37,819	196,430	(14,787)	181,643			
72352	205,482	2,130	-	17,287	17,100	36,517	223	-	18,391	18,614	18,295	2,000	20,295			
72401	19,788,835	205,135	-	1,664,877	509,024	2,379,036	21,491	-	-	21,491	1,761,865	174,052	1,935,917			
72402	10,371,704	107,515	-	872,593	-	980,108	11,264	-	76,042	87,306	923,427	(27,942)	895,485			
72403	24,768,030	256,750	-	2,083,787	155,766	2,496,303	26,898	-	-	26,898	2,205,179	55,405	2,260,584			
72404	1,897,182	19,667	-	159,614	12,378	191,659	2,060	-	7,675	9,735	168,912	426	169,338			
72407	7,905,709	81,952	-	665,124	57,075	804,151	8,586	-	175,730	184,316	703,871	(62,889)	640,982			
72408	1,678,671	17,401	-	141,231	8,179	166,811	1,823	-	43,765	45,588	149,458	(17,599)	131,859			
72409	17,899,556	185,550	-	1,505,928	254,900	1,946,378	19,439	-	88,728	108,167	1,593,656	40,802	1,634,458			
72411	310,786	3,222	-	26,147	-	29,369	338	-	11,341	11,679	27,670	(4,307)	23,363			
72412	497,898	5,161	-	41,889	1,791	48,841	541	-	5,642	6,183	44,330	(983)	43,347			
72413	3,156,986	32,726	-	265,604	-	298,330	3,428	-	329,676	333,104	281,077	(122,187)	158,890			
72415	406,905	4,218	-	34,234	5,098	43,550	442	-	11,392	11,834	36,228	(1,300)	34,928			
72416	16,554,313	171,605	-	1,392,749	179,406	1,743,760	17,978	-	760,110	778,088	1,473,885	(161,033)	1,312,852			
72417	35,030	363	-	2,947	-	3,310	38	-	39,529	39,567	3,119	(12,779)	(9,660)			
72501	9,508,338	98,565	-	799,957	164,322	1,062,844	10,326	-	232,625	242,951	846,558	(54,763)	791,795			
72502	350,088	3,629	-	29,454	32,206	65,289	380	-	-	380	31,169	11,736	42,905			
72504	100,605	1,043	-	8,464	14,870	24,377	109	-	4,253	4,362	8,957	2,807	11,764			
72506	2,119,965	21,976	-	178,357	172,194	372,527	2,302	-	494	2,796	188,747	55,033	243,780			
72507	3,102,305	32,159	-	261,004	-	293,163	3,369	-	400,881	404,250	276,208	(136,528)	139,680			
72509	1,009,467	10,464	-	84,928	68,698	164,090	1,096	-	29,680	30,776	89,876	8,331	98,207			
72510	222,356	2,305	-	18,707	129,926	150,938	241	-	79,742	79,983	19,797	4,847	24,644			
72512	804,412	8,339	-	67,676	77,119	153,134	874	-	-	874	71,619	26,749	98,368			
72513	1,444,567	14,975	-	121,535	32,191	168,701	1,569	-	66,909	68,478	128,615	(20,588)	108,027			
72601	110,460,127	1,145,049	-	9,293,246	2,625,117	13,063,412	119,960	-	-	119,960	9,834,626	881,921	10,716,547			
72602	11,131,901	115,395	-	936,550	364,450	1,416,395	12,089	-	-	12,089	991,110	153,946	1,145,056			
72604	48,053,901	498,135	-	4,042,877	846,424	5,387,436	52,187	-	332,922	385,109	4,278,396	117,792	4,396,188			
72605	4,285,000	44,419	-	360,506	54,657	459,582	4,654	-	26,629	31,283	381,508	16,712	398,220			
72606	1,989,884	20,627	-	167,413	163,771	351,811	2,161	-	-	2,161	177,166	70,763	247,929			
72608	35,567,572	368,700	-	2,992,376	1,195,454	4,556,530	38,627	-	-	38,627	3,166,697	387,357	3,554,054			
72609	1,012,243	10,493	-	85,162	75,283	170,938	1,099	-	-	1,099	90,123	31,469	121,592			

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 - Page 7 of 12  
 As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense		
												Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions			
72611	4,501,589	46,664	-	378,728	784,916	1,210,308	4,889	-	-	4,889	400,791	321,149	721,940			
72612	229,618	2,380	-	19,318	3,555	25,253	249	-	249	249	20,444	1,367	21,811			
72613	194,161	2,013	-	16,335	65,363	83,711	211	-	-	211	17,287	21,470	38,757			
72614	451,761	4,683	-	38,007	27,774	70,464	491	-	14,763	15,254	40,222	8,097	48,319			
72615	10,127,774	104,986	-	852,072	699,981	1,657,039	10,999	-	822,879	833,878	901,709	59,384	961,093			
72616	8,938,030	92,653	-	751,976	178,950	1,023,579	9,707	-	190,856	200,563	795,782	(30,766)	765,016			
72617	8,159,677	84,585	-	686,491	-	771,076	8,861	-	107,050	115,911	726,483	(46,014)	680,469			
72619	1,947,164	20,185	-	163,819	-	184,004	2,115	-	111,819	113,934	173,362	(41,651)	131,711			
72620	753,789	7,814	-	63,417	-	71,231	819	-	37,351	38,170	67,112	(15,550)	51,562			
72621	882,162	9,145	-	74,218	12,718	96,081	958	-	15,881	16,839	78,542	(3,257)	75,285			
72622	4,652,603	48,230	-	391,433	458,024	897,687	5,053	-	277,821	282,874	414,236	18,608	432,844			
72701	8,696,237	90,147	-	731,633	31,073	852,853	9,444	-	365,348	374,792	774,254	(102,890)	671,364			
72702	2,028,545	21,028	-	170,666	53,204	244,898	2,203	-	21,374	23,577	180,608	7,197	187,805			
72704	3,982,758	41,286	-	335,078	163,077	539,441	4,325	-	-	4,325	354,598	55,877	410,475			
72705	2,601,416	26,967	-	218,862	-	245,829	2,825	-	185,231	188,056	231,613	(76,283)	155,330			
72801	9,666,401	100,204	-	813,255	56,863	970,322	10,498	-	24,976	35,474	860,631	18,261	878,892			
72802	21,998,726	228,043	-	1,850,800	2,566,962	4,645,805	23,891	-	-	23,891	1,958,618	857,212	2,815,830			
72803	2,345,098	24,310	-	197,298	32,214	253,822	2,547	-	-	2,547	208,792	11,815	220,607			
72806	149,733	1,552	-	12,598	39,897	54,047	163	-	-	163	13,331	16,912	30,243			
72807	89,925	932	-	7,566	5,703	14,201	98	-	-	98	8,006	2,497	10,503			
72808	2,813,306	29,163	-	236,689	60,455	326,307	3,055	-	-	3,055	250,478	25,840	276,318			
72809	2,007,613	20,811	-	168,905	28,085	217,801	2,180	-	98,284	100,464	178,744	(36,405)	142,339			
72810	296,261	3,071	-	24,925	15,525	43,521	322	-	-	322	26,377	7,156	33,533			
72901	28,550,006	295,954	-	2,401,972	2,686,839	5,384,765	31,005	-	-	31,005	2,541,900	963,675	3,505,575			
72902	9,074,306	94,066	-	763,440	17,371	874,877	9,855	-	197,118	206,973	807,915	(55,233)	752,682			
72903	-	-	-	-	-	-	-	-	932,621	932,621	-	(303,011)	(303,011)			
72904	98,042	1,016	-	8,249	2,644	11,909	106	-	1,131	1,237	8,729	859	9,588			
72905	9,257,360	95,963	-	778,842	504,086	1,378,891	10,054	-	-	10,054	824,213	191,613	1,015,826			
72907	6,431,024	66,665	-	541,055	38,659	646,379	6,984	-	92,149	99,133	572,575	(11,708)	560,867			
72908	1,224,988	12,698	-	103,060	67,287	183,045	1,330	-	75,221	76,551	109,065	(13,166)	95,899			
72909	830,257	8,607	-	69,851	5,286	83,744	902	-	10,593	11,495	73,921	(3,199)	70,722			
72910	3,609,388	37,416	-	303,665	85,143	426,224	3,920	-	-	3,920	321,356	27,746	349,102			
72911	964,825	10,002	-	81,173	470,864	562,039	1,048	-	457,577	458,625	85,901	(60,338)	25,563			
72912	778,994	8,075	-	65,538	5,470	79,083	846	-	18,147	18,993	69,356	(3,296)	66,060			
72913	62,584	649	-	5,266	1,074	6,989	68	-	-	68	5,572	358	5,930			
73001	6,139,249	63,641	-	516,508	59,004	639,153	6,667	-	-	6,667	546,597	23,968	570,565			
73002	16,363,783	169,630	-	1,376,720	-	1,546,350	17,771	-	582,482	600,253	1,456,921	(219,388)	1,237,533			
73003	8,166,299	84,653	-	687,048	-	771,701	8,869	-	193,028	201,897	727,072	(68,391)	658,681			
73004	776,644	8,051	-	65,341	25,349	98,741	843	-	77,674	78,517	69,147	(27,758)	41,389			
73005	313,349	3,248	-	26,362	88,385	117,995	340	-	191	531	27,898	28,277	56,175			
73006	11,869,456	123,041	-	998,602	-	1,121,643	12,890	-	329,028	341,918	1,056,777	(111,949)	944,828			
73010	3,514,123	36,428	-	295,650	98,719	430,797	3,816	-	10,903	14,719	312,874	26,643	339,517			
73101	7,981,322	82,736	-	671,486	44,015	798,237	8,668	-	32,311	40,979	710,603	(806)	709,797			
73102	2,610,815	27,064	-	219,653	-	246,717	2,835	-	157,056	159,891	232,449	(63,026)	169,423			
73105	6,142,880	63,678	-	516,814	275,749	856,241	6,671	-	-	6,671	546,921	94,768	641,689			
73201	79,664,346	825,815	-	6,702,331	411,126	7,939,272	86,516	-	1,081,876	1,168,392	7,092,777	(368,002)	6,724,775			
73202	12,005,946	124,456	-	1,010,086	320,871	1,455,413	13,038	-	-	13,038	1,068,929	119,510	1,188,439			
73203	14,078,706	145,942	-	1,184,471	-	1,330,413	15,290	-	102,880	118,170	1,253,473	(41,403)	1,212,070			
73204	675,135,166	6,998,569	-	56,800,560	31,367,442	95,166,571	733,199	-	733,199	733,199	60,109,491	11,089,723	71,199,214			
73205	11,370,917	117,873	-	956,659	93,594	1,168,126	12,349	-	86,260	98,609	1,012,390	15,568	1,027,958			
73206	2,788,956	28,911	-	234,640	82,432	345,983	3,029	-	-	3,029	248,310	26,744	275,054			
73207	8,381,179	86,881	-	705,127	-	792,008	9,102	-	1,319,799	1,328,901	746,204	(579,172)	167,032			
73208	7,330,274	75,987	-	616,711	243,457	936,155	7,961	-	-	7,961	652,638	78,587	731,225			
73209	387,681	4,019	-	32,617	-	36,636	421	-	109,739	110,160	34,517	(38,980)	(4,463)			
73212	164,684	1,707	-	13,855	1,212	16,774	179	-	-	179	14,662	522	15,184			
73213	70,488	731	-	5,930	1,793	8,454	77	-	11,227	11,304	6,276	(2,775)	3,501			
73215	581,202	6,025	-	48,897	29,474	84,396	631	-	1,577	2,208	51,746	13,114	64,860			
73216	1,478,743	15,329	-	124,410	565,557	705,296	1,606	-	-	1,606	131,657	218,449	350,106			
73217	1,824,131	18,909	-	153,468	160,302	332,679	1,981	-	-	1,981	162,408	58,698	221,106			
73218	355,855	3,689	-	29,939	-	33,628	386	-	8,091	8,477	31,683	(2,904)	28,779			
73219	565,822	5,865	-	47,604	-	53,469	614	-	69,959	70,573	50,377	(29,055)	21,322			
73222	3,786,034	39,247	-	318,528	17,183	374,958	4,112	-	95,566	99,678	337,083	(38,647)	298,436			
73223	194,375	2,015	-	16,353	19,908	38,276	211	-	-	211	17,306	9,003	26,309			
73224	11,978,605	124,172	-	1,007,786	94,904	1,226,862	13,009	-	381,255	394,264	1,066,494	(78,498)	987,996			
73225	34,176	354	-	2,875	-	3,229	37	-	21,210	21,247	3,043	(9,008)	(5,965)			
73226	52,972	549	-	4,457	4,819	9,825	58	-	24,418	24,476	4,716	(5,609)	(893)			
73227	107,867	1,118	-	9,075	-	10,193	117	-	7,315	7,432	9,604	(2,508)	7,096			
73228	848,841	8,799	-	71,415	49,952	130,166	922	-	-	922	75,575	16,097	91,672			
73301	8,730,840	90,505	-	734,544	219,860	1,044,909	9,482	-	-	9,482	777,335	82,910	860,245			
73302	2,171,443	22,510	-	182,688	-	205,198	2,358	-	108,815	111,173	193,331	(35,072)	158,259			
73303	1,646,845	17,071	-	138,553	-	155,624	1,788	-	-	1,788	146,624	(30,271)	116,353			

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 - Page 8 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73306	747,168	7,745	-	62,860	-	70,605	811	-	30,014	30,825	66,523	(11,407)	55,116	
73308	1,793,373	18,590	-	150,880	40,447	209,917	1,948	-	72,489	74,437	159,670	(20,517)	139,153	
73310	6,918,456	71,718	-	582,065	1,549,018	2,202,801	7,513	-	1,371,632	1,379,145	615,973	275,623	891,596	
73311	106,372	1,103	-	8,950	1,534	11,587	116	-	570	686	9,471	229	9,700	
73312	1,402,488	14,538	-	117,995	52,111	184,644	1,523	-	-	1,523	124,868	17,495	142,363	
73401	8,822,473	91,455	-	742,254	-	833,709	9,581	-	148,865	158,446	785,494	(68,104)	717,390	
73402	6,827,250	70,772	-	574,391	13,432	658,595	7,414	-	89,921	97,335	607,852	(22,651)	585,201	
73405	1,295,902	13,434	-	109,027	43,282	165,743	1,407	-	32,704	34,111	115,378	(1,223)	114,155	
73406	384,477	3,986	-	32,347	84,178	120,511	418	-	108,488	108,906	34,231	4,082	38,313	
73407	201,637	2,090	-	16,964	132,449	151,503	219	-	53,760	53,979	17,952	17,663	35,615	
73408	515,840	5,347	-	43,399	16,337	65,083	560	-	588	1,148	45,927	7,361	53,288	
73501	228,764	2,371	-	19,246	4,897	26,514	248	-	2,079	2,327	20,368	611	20,979	
73502	5,245,553	54,376	-	441,319	115,178	610,873	5,697	-	85,563	91,260	467,029	(2,576)	464,453	
73503	1,810,034	18,763	-	152,282	70,333	241,378	1,966	-	23,358	25,324	161,153	11,778	172,931	
73504	874,472	9,065	-	73,571	21,976	104,612	950	-	33,835	34,785	77,857	(8,583)	69,274	
73506	4,058	42	-	341	-	383	4	-	232	236	361	(88)	273	
73507	612,601	6,350	-	51,540	13,400	71,290	665	-	-	665	54,542	5,286	59,828	
73601	8,933,972	92,611	-	751,634	105,426	949,671	9,702	-	42,525	52,227	795,421	14,183	809,604	
73602	9,899,437	102,619	-	832,861	277,707	1,213,187	10,751	-	-	10,751	881,379	113,078	994,457	
73603	412,886	4,280	-	34,737	12,464	51,481	448	-	4,730	5,178	36,761	1,814	38,575	
73604	4,650,253	48,205	-	391,236	-	439,441	5,050	-	158,315	163,365	414,027	(59,966)	354,061	
73606	1,109,431	11,501	-	93,339	-	104,840	1,205	-	28,465	29,670	98,776	(10,391)	88,385	
73607	805,694	8,352	-	67,785	32,755	108,892	875	-	-	875	71,734	13,578	85,312	
73608	23,282	241	-	1,959	0	2,200	25	-	663	688	2,073	(306)	1,767	
73609	190,316	1,973	-	16,012	10,010	27,995	207	-	36,635	36,842	16,944	(7,132)	9,812	
73610	467,354	4,845	-	39,320	-	44,165	508	-	26,629	27,137	41,610	(11,014)	30,596	
73611	1,983,689	20,563	-	166,892	59,662	247,117	2,154	-	37,059	39,213	176,614	2,022	178,636	
73612	10,466	108	-	880	-	988	11	-	468	479	932	(177)	755	
73613	6,244,126	64,728	-	525,332	117,446	707,506	6,781	-	-	6,781	555,935	50,461	606,396	
73614	912,920	9,463	-	76,806	195,538	281,807	991	-	-	991	81,280	65,940	147,220	
73701	-	-	-	-	-	-	-	-	1,245,597	1,245,597	-	(415,526)	(415,526)	
73702	26,737,622	277,167	-	2,249,493	-	2,526,660	29,037	-	512,342	541,379	2,380,538	(229,069)	2,151,469	
73703	12,984,227	134,597	-	1,092,391	173,105	1,400,093	14,101	-	233,801	247,902	1,156,028	(52,487)	1,103,541	
73707	3,656,807	37,907	-	307,655	61,244	406,806	3,971	-	23,757	27,728	325,577	8,676	334,253	
73708	2,355,778	24,420	-	198,196	1,222,155	1,444,771	2,558	-	-	2,558	209,743	408,892	618,635	
73709	1,560,551	16,177	-	131,292	4,824	152,293	1,695	-	36,585	38,280	138,941	(15,358)	123,583	
73710	199,928	2,072	-	16,820	10,796	29,688	217	-	-	217	17,800	4,238	22,038	
73711	2,329,506	24,148	-	195,986	59,532	279,666	2,530	-	-	2,530	207,403	23,944	231,347	
73712	8,103,074	83,998	-	681,729	306,735	1,072,462	8,800	-	-	8,800	721,443	111,659	833,102	
73801	9,778,327	101,364	-	822,672	285,684	1,209,720	10,619	-	63,881	74,500	870,596	62,163	932,759	
73802	21,865,227	226,659	-	1,839,568	-	2,066,227	23,746	-	328,064	351,810	1,946,733	(140,108)	1,806,625	
73803	35,710,896	370,185	-	3,004,434	8,473,940	11,848,559	38,782	-	2,872,793	2,911,575	3,179,458	1,391,955	4,571,413	
73805	163,189	1,692	-	13,729	86,015	101,436	177	-	-	177	14,529	33,766	48,295	
73806	54,681	567	-	4,600	18,381	23,548	59	-	1,038	1,097	4,868	5,419	10,287	
73807	208,259	2,159	-	17,521	-	19,680	226	-	29,312	29,538	18,542	(10,354)	8,188	
73808	5,126	53	-	431	-	484	6	-	3,603	3,609	456	(1,170)	(714)	
73809	59,594	618	-	5,014	7,853	13,485	65	-	23,147	23,212	5,306	(8,176)	(2,870)	
73810	-	-	-	-	20,784	20,784	-	-	105,522	105,522	-	(24,260)	(24,260)	
73811	269,134	2,790	-	22,643	-	25,433	292	-	33,525	33,817	23,962	(13,054)	10,908	
73812	878,958	9,111	-	73,949	30,241	113,301	955	-	-	955	78,256	12,972	91,228	
73815	13,858,486	143,659	-	1,165,944	-	1,309,603	15,050	-	29,241	44,291	1,233,866	(9,713)	1,224,153	
73816	2,563	27	-	216	-	243	3	-	138	141	228	(44)	184	
73817	247,988	2,571	-	20,864	-	23,435	269	-	7,582	7,851	22,079	(2,928)	19,151	
73819	32,894	341	-	2,767	-	3,108	36	-	20,341	20,377	2,929	(8,488)	(5,559)	
73820	119,829	1,242	-	10,082	25,225	36,549	130	-	20,490	20,620	10,669	5,081	15,750	
73821	252,046	2,613	-	21,205	26,227	50,045	274	-	26,552	26,826	22,441	(3,853)	18,588	
73822	5,377,770	55,747	-	452,443	239,617	747,807	5,840	-	-	5,840	478,800	84,107	562,907	
73901	6,577,126	68,180	-	553,347	418,491	1,040,018	7,143	-	-	7,143	585,583	146,847	732,430	
73902	1,006,049	10,429	-	84,641	78,407	173,477	1,093	-	122,418	123,511	89,572	(3,055)	86,517	
73903	31,208,667	323,514	-	2,625,652	-	2,949,166	33,893	-	688,316	722,209	2,778,610	(285,190)	2,493,420	
73904	9,604,458	99,561	-	808,043	93,049	1,000,653	10,430	-	68,475	78,905	855,116	21,023	876,139	
73906	2,812,452	29,154	-	236,618	256,891	522,663	3,054	-	-	3,054	250,402	82,679	333,081	
73907	1,592,163	16,505	-	133,952	54,970	205,427	1,729	-	135,361	137,090	141,756	(18,039)	123,717	
73909	3,332,991	34,550	-	280,412	-	314,962	3,620	-	232,261	235,881	296,747	(77,665)	219,082	
73910	416,304	4,315	-	35,024	-	39,339	452	-	31,262	31,714	37,065	(11,234)	25,831	
73911	11,952,760	123,904	-	1,005,611	265,228	1,394,743	12,981	-	-	12,981	1,064,193	90,568	1,154,761	
73912	109,790	1,138	-	9,237	-	10,375	119	-	7,802	7,921	9,775	(2,851)	6,924	
73913	906,085	9,393	-	76,231	9,633	95,257	984	-	15,130	16,114	80,672	(3,900)	76,772	
73914	120,897	1,253	-	10,171	-	11,424	131	-	12,271	12,402	10,764	(5,392)	5,372	
73915	713,846	7,400	-	60,058	-	67,458	775	-	13,884	14,659	63,556	(4,884)	58,672	
73916	8,682,566	90,005	-	730,482	132,265	952,752	9,429	-	133,534	142,963	773,037	18,266	791,303	

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 - Page 9 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73917	622,426	6,452	-	52,366	37,814	96,632	676	-	-	676	55,417	12,348	67,765	
73918	1,055,818	10,945	-	88,828	20,708	120,481	1,147	-	-	1,147	94,003	8,885	102,888	
74001	11,440,551	118,595	-	962,518	-	1,081,113	12,424	-	2,525,995	2,538,419	1,018,590	(945,935)	72,655	
74002	25,044,000	259,610	-	2,107,005	-	2,366,615	27,198	-	726,494	753,692	2,229,749	(297,019)	1,932,730	
74003	107,063,911	1,109,843	-	9,007,515	-	10,117,358	116,272	-	1,250,735	1,367,007	9,532,250	(409,371)	9,122,879	
74005	122,912,707	1,274,135	-	10,340,908	718,434	12,333,477	133,484	-	1,784,460	1,917,944	10,943,320	(594,049)	10,349,271	
74008	5,570,436	57,744	-	468,653	275,228	801,625	6,050	-	-	6,050	495,954	104,606	600,560	
74009	16,229,643	168,239	-	1,365,435	-	1,533,674	17,625	-	-	17,625	1,444,978	(303,656)	1,141,322	
74010	5,262,854	54,556	-	442,775	-	497,331	724,150	-	724,150	741,775	1,444,978	(94,667)	373,902	
74013	3,532,920	36,623	-	297,232	-	333,855	227,245	-	727,245	571,155	232,960	468,569	724,150	
74014	2,951,291	30,594	-	248,299	-	278,893	341,677	-	341,677	345,514	314,547	(115,942)	198,605	
74016	130,082	1,348	-	10,944	21,599	33,891	283,127	-	283,127	286,332	262,763	(99,965)	162,798	
74017	5,229,746	54,212	-	439,989	247,193	741,394	141	-	6,330	6,471	11,582	4,006	15,588	
74018	12,130,901	125,751	-	1,020,598	349,536	1,495,885	5,680	-	-	5,680	465,621	86,379	552,000	
74020	915,483	9,490	-	77,022	16,082	102,594	13,174	-	234,635	247,809	1,080,054	3,748	1,083,802	
74021	1,610,533	16,695	-	135,498	142,271	294,464	994	-	24,577	25,571	81,508	(6,196)	75,312	
74022	185,190	1,920	-	15,581	-	17,501	514	-	514	2,263	143,391	65,580	208,971	
74024	9,318,236	96,594	-	783,963	98,341	978,898	12,935	-	12,935	13,136	16,488	(5,739)	10,749	
74101	860,802	8,923	-	72,421	28,429	97,773	95,962	-	95,962	106,082	829,633	14,648	844,281	
74102	7,248,466	75,139	-	609,829	1,104,894	1,789,862	935	-	20,066	76,640	6,998	83,638	107,638	
74103	1,004,127	10,409	-	84,480	-	94,889	16,313	-	24,185	645,355	347,049	992,404	1,341,853	
74105	792,664	8,217	-	66,689	34,650	109,556	1,090	-	74,594	75,684	89,401	(28,103)	61,298	
74106	279,387	2,896	-	23,505	3,076	29,477	861	-	-	861	70,573	13,146	83,719	
74108	-	-	-	-	-	-	303	-	-	303	24,875	1,147	26,022	
74109	816,374	8,463	-	68,683	843	77,989	-	-	2,106	2,106	-	(676)	(676)	
74201	22,142,905	229,537	-	1,862,930	458,403	2,550,870	887	-	33,581	34,468	72,684	(10,387)	62,297	
74202	7,277,302	75,438	-	612,255	-	687,693	24,047	-	210,374	234,421	1,971,455	49,897	2,021,352	
74203	76,634,665	794,408	-	6,447,438	3,025,790	10,267,636	7,903	-	71,180	79,083	647,922	(30,832)	617,090	
74204	619,146,080	6,418,176	-	52,090,079	-	58,500,255	83,226	-	-	83,226	6,823,035	1,067,134	7,890,169	
74208	12,450,658	129,066	-	1,047,501	198,110	1,374,677	672,395	-	16,482,223	17,154,618	55,124,600	(5,783,426)	49,341,174	
74211	1,667,136	17,282	-	140,260	-	157,542	13,521	-	-	13,521	1,108,523	64,292	1,172,815	
74213	981,912	10,179	-	82,610	-	92,789	1,811	-	46,707	48,518	148,431	(19,727)	128,704	
74214	2,339,545	24,252	-	196,831	-	221,083	1,066	-	250,013	251,079	87,423	(82,599)	4,824	
74215	5,257,087	54,496	-	442,290	-	496,786	2,541	-	85,263	87,804	208,297	(33,636)	174,661	
74216	1,808,752	18,750	-	152,174	61,352	232,276	5,709	-	305,617	311,326	468,056	(126,821)	341,235	
74217	478,033	4,955	-	40,218	92,844	138,017	1,964	-	81,368	83,332	161,039	(17,911)	143,128	
74218	277,251	2,874	-	23,326	3,587	29,787	519	-	12,084	12,385	301	24,685	22,465	
74219	2,612,310	27,080	-	219,779	63,661	310,520	301	-	-	2,837	232,582	23,040	255,622	
74221	550,657	5,708	-	46,328	-	52,036	598	-	24,645	25,243	49,027	(9,284)	39,743	
74222	482,092	4,997	-	40,560	26,827	72,384	524	-	524	42,922	12,144	55,066	67,210	
74223	224,919	2,332	-	18,923	-	21,255	244	-	12,267	12,511	20,025	(5,271)	14,754	
74224	54,681	567	-	4,600	27,985	33,152	59	-	-	59	4,868	11,289	16,157	
74226	995,369	10,318	-	83,742	27,302	121,362	861	-	861	1,942	88,621	8,364	96,985	
74227	540,404	5,602	-	45,466	57,878	108,946	587	-	-	587	48,114	26,136	74,250	
74228	3,199,919	33,171	-	269,216	69,124	371,511	3,475	-	1,450	4,925	284,899	31,478	316,377	
74229	586,542	6,080	-	49,347	-	55,427	637	-	31,586	32,223	52,222	(12,392)	39,830	
74230	17,111,164	177,377	-	1,439,599	51,907	1,668,883	18,583	-	206,357	224,940	1,523,463	(78,701)	1,444,762	
74231	432,751	4,486	-	36,408	14,851	55,745	470	-	21,925	22,395	38,529	(5,366)	33,163	
74233	666,641	6,911	-	56,085	14,695	77,691	724	-	7,188	7,912	59,353	1,394	60,747	
74234	-	-	-	-	-	-	-	-	50,722	50,722	-	(21,240)	(21,240)	
74241	82,663	857	-	6,954	3,785	11,596	90	-	94	184	7,360	1,171	8,531	
74242	2,419,430	25,080	-	203,552	1,589,286	1,817,918	2,628	-	-	2,628	215,410	510,040	725,450	
74301	28,323,378	293,605	-	2,382,907	497,233	3,173,745	30,759	-	-	30,759	2,521,723	190,663	2,712,386	
74302	29,029,321	300,923	-	2,442,299	309,262	3,052,484	31,526	-	39,538	71,064	2,584,575	80,979	2,665,554	
74304	1,524,453	15,803	-	128,256	-	144,059	1,656	-	56,990	58,646	135,727	(22,975)	112,752	
74305	1,679,952	17,415	-	141,338	19,913	178,666	1,824	-	35,741	37,565	149,572	(2,268)	147,304	
74306	2,662,078	27,596	-	223,966	-	251,562	2,891	-	245,561	248,452	237,014	(82,707)	154,307	
74307	1,866,210	19,345	-	157,009	54,476	230,830	2,027	-	53,117	55,144	166,155	(7,063)	159,092	
74308	16,447	170	-	1,384	6,049	7,603	18	-	13,750	13,768	1,464	(1,617)	(153)	
74309	51,904	538	-	4,366	34,096	39,000	56	-	-	56	4,621	10,942	15,563	
74310	2,660,156	27,576	-	223,805	238,053	489,434	2,889	-	684,787	687,676	236,842	(109,759)	127,083	
74311	10,001,751	103,680	-	841,468	6,593	951,741	10,862	-	13,915	24,777	890,489	(1,419)	889,070	
74312	56,604	587	-	4,762	2,966	8,315	61	-	-	61	5,040	1,272	6,312	
74313	990,884	10,272	-	83,366	13,831	107,469	1,076	-	11,160	12,236	88,222	(718)	87,504	
74401	9,956,041	103,206	-	837,623	1,645,258	2,586,087	10,812	-	143,886	154,698	886,419	461,512	1,347,931	
74402	9,264,622	96,039	-	779,453	89,549	965,041	10,061	-	15,695	25,756	824,860	21,486	846,346	
74405	350,515	3,634	-	29,490	-	33,124	381	-	64,606	64,987	31,208	(21,828)	9,380	
74406	265,289	2,750	-	22,319	4,530	29,599	288	-	24,710	24,998	23,620	(5,837)	17,783	
74407	4,806,821	49,828	-	404,408	180,178	634,414	5,220	-	28,870	34,090	427,967	44,482	472,449	
74408	1,105,586	11,461	-	93,015	-	104,476	1,201	-	32,459	33,660	98,434	(11,245)	87,189	
74409	156,995	1,627	-	13,209	-	14,836	170	-	67,652	67,822	13,978	(25,140)	(11,162)	

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 - Page 10 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Pension Expense
												Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	
74410	90,993	943	-	7,655	-	8,598	99	-	12,519	12,618	8,101	(5,031)	3,070	
74411	390,885	4,052	-	32,886	-	36,938	425	-	56,302	56,727	34,802	(19,417)	15,385	
74412	131,363	1,362	-	11,052	73,365	85,779	143	-	-	143	11,696	27,306	39,002	
74413	25,205	261	-	2,121	16,553	18,935	27	-	-	27	2,244	5,312	7,556	
74501	17,831,418	184,844	-	1,500,195	556,039	2,241,078	19,365	-	80,600	99,965	1,587,589	141,200	1,728,789	
74504	2,314,767	23,995	-	194,746	-	218,741	2,514	-	223,592	226,106	206,091	(80,324)	125,767	
74506	488,073	5,059	-	41,063	4,041	50,163	530	-	8,412	8,942	43,455	(2,590)	40,865	
74508	2,932,281	30,397	-	246,699	330,701	607,797	3,184	-	-	3,184	261,071	106,486	367,557	
74509	798,645	8,279	-	67,191	5,569	81,039	867	-	32,510	33,377	71,106	(13,236)	57,870	
74510	123,246	1,278	-	10,369	-	11,647	134	-	1,850	1,984	10,973	(834)	10,139	
74511	330,864	3,430	-	27,836	-	31,266	359	-	53,898	54,257	29,458	(17,831)	11,627	
74601	60,264,901	624,716	-	5,070,215	1,342,876	7,037,807	65,448	-	-	65,448	5,365,581	483,996	5,849,577	
74602	60,366,360	625,768	-	5,078,751	872,935	6,577,454	65,558	-	67,382	132,940	5,374,614	249,008	5,623,622	
74604	6,791,151	70,398	-	571,354	332,968	974,720	7,375	-	-	7,375	604,638	128,683	733,321	
74605	6,415,004	66,499	-	539,708	69,180	675,387	6,967	-	6,826	13,793	571,149	29,778	600,927	
74607	2,845,987	29,502	-	239,439	9,983	278,924	3,091	-	724	3,815	253,388	4,381	257,769	
74609	4,762,393	49,368	-	400,671	-	450,039	5,172	-	58,721	63,893	424,011	(24,402)	399,609	
74610	982,126	10,181	-	82,628	4,432	97,241	1,067	-	24,385	25,452	87,442	(9,846)	77,596	
74611	3,547,658	36,776	-	298,472	59,294	394,542	3,853	-	57,862	61,715	315,860	(7,710)	308,150	
74612	14,331,393	148,562	-	1,205,371	103,283	1,457,576	15,564	-	120,532	136,096	1,275,971	(22,553)	1,253,418	
74613	4,405,470	45,668	-	370,642	762,008	1,178,318	4,784	-	-	4,784	392,233	300,538	692,771	
74616	2,789,810	28,920	-	234,712	-	263,632	3,030	-	173,569	176,599	248,386	(67,486)	180,900	
74618	566,677	5,874	-	47,676	-	53,550	615	-	62,904	63,519	50,453	(20,228)	30,225	
74619	739,264	7,663	-	62,196	44,352	114,211	803	-	-	803	65,819	16,420	82,239	
74620	1,898,250	19,678	-	159,704	-	179,382	2,062	-	264,494	266,556	169,007	(96,851)	72,156	
74621	61,944	642	-	5,211	-	5,853	67	-	2,210	2,277	5,515	(842)	4,673	
75001	10,428,521	108,104	-	877,374	583,618	1,569,096	11,325	-	-	11,325	928,485	231,367	1,159,852	
75002	1,917,260	19,875	-	161,303	-	181,178	2,082	-	102,623	104,705	170,700	(39,741)	130,959	
75003	266,571	2,763	-	22,427	4,055	29,245	289	-	9,735	10,024	23,734	(3,197)	20,537	
75005	1,670,554	17,317	-	140,547	78,761	236,625	1,814	-	-	1,814	148,735	34,905	183,640	
75007	5,532,629	57,352	-	465,472	33,948	556,772	6,008	-	62,062	68,070	492,588	(4,229)	488,359	
75011	5,643,059	58,497	-	474,762	-	533,259	6,128	-	1,143,345	1,149,473	502,420	(388,415)	114,005	
75014	2,802,840	29,055	-	235,809	-	264,864	3,044	-	597,888	600,932	249,546	(244,865)	4,681	
75015	896,259	9,291	-	75,405	24,086	108,782	973	-	32,420	33,393	79,797	(7,251)	72,546	
75016	209,113	2,168	-	17,593	19,986	39,747	227	-	-	227	18,618	8,761	27,379	
75018	8,117	84	-	683	700	1,467	9	-	942	951	723	(211)	512	
75021	898,395	9,313	-	75,584	25,625	110,522	976	-	765	1,741	79,987	7,870	87,857	
75022	8,840,843	91,646	-	743,799	84,741	920,186	9,601	-	9,641	19,242	787,129	36,065	823,194	
75025	453,042	4,696	-	38,116	24,089	66,901	492	-	-	492	40,336	10,224	50,560	
75026	1,010,748	10,478	-	85,037	-	95,515	1,098	-	59,281	60,379	89,990	(22,334)	67,656	
80101	37,710,392	390,913	-	3,172,556	-	3,563,569	40,954	-	588,049	629,003	3,357,479	(253,503)	3,103,976	
80103	3,001,700	31,116	-	252,640	1,217,259	1,500,915	3,260	-	592,886	596,146	267,251	116,671	383,922	
80201	269,394,730	2,792,593	-	22,664,753	-	25,457,346	292,564	-	4,607,851	4,900,415	23,985,094	(1,716,280)	22,268,814	
80202	3,118,111	32,323	-	262,334	680,638	975,295	3,386	-	-	3,386	277,616	267,343	544,959	
80302	19,392,396	201,025	-	1,631,523	-	1,832,548	21,060	-	1,643,164	1,664,224	1,726,568	(620,580)	1,105,988	
80401	91,762,567	951,227	-	7,720,180	-	8,671,407	99,654	-	2,238,394	2,338,048	8,169,921	(797,236)	7,372,685	
80402	38,611,992	400,259	-	3,248,509	12,064	3,660,832	41,933	-	256,582	298,515	3,437,752	(114,697)	3,323,055	
80403	29,714,545	308,026	-	2,499,948	-	2,807,974	32,270	-	402,846	435,116	2,645,583	(154,196)	2,491,387	
80404	36,525,348	378,628	-	3,072,955	-	3,451,583	39,667	-	536,503	576,170	3,251,971	(196,568)	3,055,403	
80405	148,243,997	1,536,723	-	12,472,084	-	14,008,807	160,993	-	5,771,484	5,932,477	13,198,648	(2,013,265)	11,185,383	
80406	1,176,073	12,191	-	98,945	14,439	125,575	1,277	-	52,551	53,828	104,710	(10,193)	94,517	
80407	5,085,140	52,713	-	427,824	-	480,537	5,522	-	386,305	391,827	452,747	(173,618)	279,129	
80409	2,652,253	27,494	-	223,140	-	250,634	2,880	-	103,553	106,433	236,139	(35,131)	201,008	
80502	9,911,185	102,741	-	833,850	-	936,591	10,764	-	1,240,802	1,251,566	882,425	(468,105)	414,320	
80503	20,532,158	212,840	-	1,727,415	97,635	2,037,890	22,298	-	583,251	605,549	1,828,045	(142,062)	1,685,983	
80601	28,754,206	298,071	-	2,419,152	-	2,717,223	31,227	-	1,219,441	1,250,668	2,560,081	(493,481)	2,066,600	
80602	9,981,459	103,470	-	839,762	-	943,232	10,840	-	585,045	595,885	888,682	(233,779)	654,903	
80603	12,643,965	131,070	-	1,063,764	298,795	1,493,629	13,731	-	111,588	125,319	1,125,734	(102,264)	1,227,998	
80606	2,217,153	22,983	-	186,534	-	209,517	2,408	-	51,161	53,669	197,400	(17,997)	179,403	
80701	245,743,607	2,547,421	-	20,674,934	1,486,272	24,708,627	266,878	-	3,060,230	3,327,108	21,879,357	(937,174)	20,942,183	
80702	2,880,376	29,858	-	242,332	-	272,190	3,128	-	1,059,475	1,062,603	256,449	(386,372)	(129,923)	
80704	6,243,271	64,719	-	525,260	237,452	827,431	6,780	-	179,275	186,055	555,859	52,195	608,054	
80801	354,870,665	3,678,651	-	29,856,026	509,358	34,044,035	385,391	-	4,184,760	4,570,151	31,595,295	(1,107,613)	30,487,682	
80902	24,659,950	255,629	-	2,074,694	-	2,330,323	26,781	-	45,464	72,245	2,195,556	(18,112)	2,177,444	
81001	586,556,712	6,080,349	-	49,348,266	15,602,871	71,031,486	637,003	-	4,010,322	4,647,325	52,223,062	3,154,141	55,377,203	
81002	9,902,000	102,646	-	833,077	-	327,773	1,263,496	-	122,461	133,215	881,607	48,600	930,207	
81003	5,134,695	53,227	-	431,993	192,253	677,473	5,576	-	-	5,576	457,159	86,368	543,527	
81004	2,823,559	29,270	-	237,552	178,134	444,956	3,066	-	-	3,066	251,391	58,884	310,275	
81102	111,588,782	1,156,749	-	9,388,202	-	10,544,951	121,186	-	2,037,808	2,158,994	9,935,114	(717,635)	9,217,479	
81201	64,235,271	665,874	-	5,404,250	-	6,070,124	69,760	-	1,116,197	1,185,957	5,719,076	(468,342)	5,250,734	
81301	86,435,420	896,005	-	7,271,996	-	8,168,001	93,869	-	3,360,727	3,454,596	7,695,628	(1,252,067)	6,443,561	

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 - Page 11 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	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		Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		
					Total Deferred Outflows of Resources	Total Deferred Inflows of Resources			Total Deferred Inflows of Resources	Total Pension Expense				
81401	12,231,933	126,798	-	1,029,098	-	1,155,896	13,284	-	675,453	688,737	1,089,049	(295,904)	793,145	
81402	32,132,694	333,093	-	2,703,392	83,997	3,120,482	34,896	-	308,017	2,860,879	2,860,879	(48,836)	2,812,043	
81403	11,882,272	123,174	-	999,681	-	1,122,855	12,904	-	947,738	960,642	1,057,918	(323,569)	734,349	
81501	67,273,282	697,367	-	5,659,844	-	6,357,211	73,059	-	4,208,364	4,281,423	5,989,560	(1,683,427)	4,306,133	
81601	123,662,011	1,281,902	-	10,403,948	664,085	12,349,935	134,297	-	274,742	409,039	11,010,033	86,161	11,096,194	
81701	63,065,605	653,749	-	5,305,844	-	5,959,593	68,489	-	2,611,534	2,680,023	5,614,937	(1,119,319)	4,495,618	
81802	251,927,925	2,611,529	-	21,195,233	6,060,419	29,867,181	273,595	-	1,645,072	1,918,667	22,429,967	1,184,736	23,614,703	
81805	3,553,639	36,838	-	298,976	-	335,814	3,859	-	486,954	490,813	316,392	(220,776)	95,616	
81806	34,626,030	358,939	-	2,913,162	-	3,272,101	37,604	-	1,575,812	1,613,416	3,082,869	(555,077)	2,527,792	
81901	45,624,858	472,955	-	3,838,516	-	4,311,471	49,549	-	1,813,341	1,862,890	4,062,130	(707,383)	3,354,747	
81902	4,258,727	44,147	-	358,296	130,528	532,971	4,625	-	56,359	60,984	379,168	15,846	395,014	
82001	54,069,903	560,498	-	4,549,016	370,107	5,479,621	58,720	-	327,898	386,618	4,814,020	(32,748)	4,781,272	
82101	207,089,750	2,146,728	-	17,422,902	-	19,569,630	224,900	-	4,177,449	4,402,349	18,437,877	(1,367,535)	17,070,342	
82106	13,215,981	136,999	-	1,111,889	415,655	1,664,543	14,353	-	274,119	288,472	1,176,662	104,106	1,280,768	
82107	47,112,786	488,379	-	3,963,699	240,852	4,693,200	51,165	-	337,555	388,720	4,194,605	(78,691)	4,115,914	
82108	9,769,569	101,273	-	821,934	-	923,207	10,610	-	390,001	400,611	869,817	(140,797)	729,020	
82109	16,562,643	171,691	-	1,393,450	-	1,565,141	17,987	-	393,580	411,567	1,474,626	(179,680)	1,294,946	
82110	-	-	-	-	-	-	-	-	69,870	69,870	-	(22,957)	(22,957)	
82201	131,040,131	1,358,385	-	11,024,685	3,699,670	16,082,740	142,310	-	3,252,597	3,394,907	11,666,931	665,807	12,332,738	
82301	801,984,280	8,313,509	-	67,472,647	4,788,584	80,574,740	870,958	-	3,252,875	4,123,833	71,403,282	33,596	71,436,878	
82306	3,536,337	36,658	-	297,517	12,285	346,462	3,840	-	35,566	39,406	314,852	(12,493)	302,359	
82307	4,048,333	41,966	-	340,595	-	382,561	4,397	-	197,818	202,215	360,436	(75,630)	284,806	
82308	3,282,582	34,028	-	276,170	24,084	334,282	3,565	-	17,799	21,364	292,259	(496)	291,763	
82309	13,450,299	139,428	-	1,131,603	575,144	1,846,175	14,607	-	153,174	167,781	1,197,524	216,621	1,414,145	
82312	3,479,093	36,065	-	292,703	74,396	403,164	3,778	-	-	3,778	309,755	24,977	334,732	
82313	-	-	-	-	-	-	-	-	417,777	417,777	-	(185,351)	(185,351)	
82401	11,520,864	119,427	-	969,274	-	1,088,701	12,512	-	890,202	902,714	1,025,740	(336,783)	688,957	
82402	105,180,185	1,090,316	-	8,849,033	81,912	10,021,261	114,226	-	1,223,570	1,337,796	9,364,536	(354,821)	9,009,715	
82406	19,739,280	204,621	-	1,660,707	-	1,865,328	21,437	-	594,756	616,193	1,757,453	(220,931)	1,536,522	
82501	11,241,477	116,531	-	945,769	-	1,062,300	12,208	-	1,941,186	1,953,394	1,000,865	(784,892)	215,973	
82502	29,372,147	304,477	-	2,471,141	-	2,775,618	31,898	-	1,211,655	1,243,553	2,615,098	(450,553)	2,164,545	
82601	538,784,121	5,585,130	-	45,329,056	906,630	51,820,816	585,121	-	4,268,528	4,853,649	47,969,712	(1,681,558)	46,288,154	
82602	1,292,698	13,400	-	108,758	171,956	294,114	1,404	-	195,497	196,901	115,093	(35,156)	79,937	
82603	2,186,394	22,665	-	183,946	35,408	242,019	2,374	-	13,879	16,253	194,662	11,908	206,570	
82604	1,599,639	16,582	-	134,581	652,000	803,163	1,737	-	169,318	171,055	142,421	246,956	389,377	
82701	34,882,775	361,601	-	2,934,762	244,763	3,541,126	37,883	-	876,662	914,545	3,105,727	(168,235)	2,937,492	
82702	4,769,014	49,436	-	401,228	341,492	792,156	5,179	-	144,672	149,851	424,601	111,377	535,978	
82801	117,794,887	1,221,082	-	9,910,335	-	11,131,417	127,926	-	1,223,605	1,351,531	10,487,664	(457,586)	10,030,078	
82901	138,688,454	1,437,669	-	11,668,155	489,497	13,595,321	150,616	-	235,237	385,853	12,347,886	48,387	12,396,273	
83001	70,082,317	726,486	-	5,896,174	396,840	7,019,500	76,110	-	1,557,592	1,633,702	6,239,658	(316,487)	5,923,171	
83005	36,811,997	381,600	-	3,097,072	30,086	3,508,758	39,978	-	355,616	395,594	3,277,492	(100,223)	3,177,269	
83101	29,067,342	301,317	-	2,445,498	1,093,473	3,840,288	31,567	-	491,135	522,702	2,587,960	347,685	2,935,645	
83202	109,454,932	1,134,629	-	9,208,677	-	10,343,306	118,868	-	2,535,354	2,654,222	9,745,130	(885,444)	8,859,686	
83203	29,339,680	304,140	-	2,468,410	-	2,772,550	31,863	-	583,107	614,970	2,612,208	(202,909)	2,409,299	
83204	38,449,443	398,574	-	3,234,834	-	3,633,408	41,756	-	937,264	979,020	3,423,280	(312,487)	3,110,793	
83205	245,665,857	2,546,615	-	20,668,392	-	23,215,007	266,794	-	8,420,158	8,686,952	21,872,434	(3,076,024)	18,796,410	
83206	337,274,633	3,496,248	-	28,375,634	2,417,406	34,289,288	366,281	-	282,212	648,493	30,028,663	1,026,532	31,055,195	
83207	1,139,335	11,811	-	95,855	128,187	235,853	1,237	-	30,054	31,291	101,439	27,250	128,689	
83301	63,393,265	657,146	-	5,333,410	2,407,036	8,397,592	68,845	-	1,497,185	1,566,030	5,644,110	80,616	5,724,726	
83402	50,600,636	524,535	-	4,257,140	-	4,781,675	54,952	-	1,068,913	1,123,865	4,505,140	(372,390)	4,132,750	
83501	12,756,531	132,236	-	1,073,234	33,776	1,239,246	13,854	-	69,780	83,634	1,135,756	(21,406)	1,114,350	
83601	76,790,378	796,022	-	6,460,538	224,386	7,480,946	83,395	-	1,187,381	1,270,776	6,836,898	(476,686)	6,360,212	
83701	138,409,494	1,434,777	-	11,644,686	-	13,079,463	150,313	-	4,577,715	4,728,028	12,323,050	(1,679,105)	10,643,945	
83802	93,513,647	969,379	-	7,867,503	-	8,836,882	101,556	-	6,450,721	6,552,277	8,325,826	(2,375,223)	5,950,603	
83805	40,984,644	424,854	-	3,448,125	-	3,872,979	44,509	-	1,371,851	1,416,360	3,648,997	(555,885)	3,093,112	
83806	47,678,395	494,243	-	4,011,285	-	4,505,528	51,779	-	1,749,277	1,801,056	4,244,963	(626,135)	3,618,828	
83810	1,853,394	19,213	-	155,930	305,247	480,390	2,013	-	122,891	124,904	165,014	101,618	266,632	
83811	879,385	9,116	-	73,985	577,652	660,753	955	-	-	955	78,295	185,382	263,677	
83901	168,779,573	1,749,599	-	14,199,785	-	15,949,384	183,295	-	4,600,905	4,784,200	15,026,997	(1,739,098)	13,287,899	
84002	413,173,023	4,283,024	-	34,761,127	-	39,044,151	448,707	-	1,429,721	1,878,428	36,786,145	(609,062)	36,177,083	
84003	361,350,817	3,745,826	-	30,401,214	1,944,984	36,092,024	392,428	-	1,526,311	1,918,739	32,172,245	408,961	32,581,206	
84004	1,682,729	17,443	-	141,572	63,185	222,200	1,827	-	269,656	271,483	149,819	(57,341)	92,478	
84005	3,548,512	36,784	-	298,544	563,524	898,852	3,854	-	-	3,854	315,936	212,217	528,153	
84006	12,721,287	131,871	-	1,070,269	1,184,686	2,386,826	13,815	-	-	13,815	1,132,618	460,991	1,592,709	
84007	-	-	-	-	-	-	-	-	1,174,617	1,174,617	-	(494,242)	(494,242)	
84008	1,261,086	13,073	-	106,098	93,602	212,773	1,370	-	-	1,370	112,279	32,785	145,064	
84009	3,107,004	32,208	-	261,399	-	293,607	3,374	-	451,242	454,616	276,627	(191,934)	84,693	
84010	628,407	6,514	-	52,870	-	59,384	682	-	5,928	6,610	55,949	(2,397)	53,552	
84011	1,749,372	18,134	-	147,178	850,152	1,015,464	1,900	-	-	1,900	155,752	359,830	515,582	
84101	27,342,747	283,440	-	2,300,404	414,972	2,998,816	29,694	-	-	29,694	2,434,414	148,818	2,583,232	
84203	119,685,661	1,240,682	-	10,069,409	-	11,310,091	129,979	-	1,849,458	1,979,437	10,656,006	(704,168)	9,951,838	

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 - Page 12 of 12  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
												Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	
84207	126,994,789	1,316,450	-	10,684,342	632,962	12,633,754	137,917	-	1,399,265	1,537,182	11,306,761	(156,562)	11,150,199	
84208	29,694,680	307,820	-	2,498,277	-	2,806,097	32,249	-	1,069,887	1,102,136	2,643,814	(423,611)	2,220,203	
84209	91,860,181	952,239	-	7,728,393	-	8,680,632	99,760	-	209,386	309,146	8,178,612	(87,048)	8,091,564	
84210	44,335,578	459,590	-	3,730,046	3,308	4,192,944	48,149	-	167,363	215,512	3,947,341	(76,278)	3,871,063	
84211	59,126,421	612,915	-	4,974,432	-	5,587,347	64,211	-	1,525,118	1,589,329	5,264,219	(578,758)	4,685,461	
84212	107,176,904	1,111,014	-	9,017,022	-	10,128,036	116,394	-	2,021,973	2,138,367	9,542,310	(689,016)	8,853,294	
84213	5,305,360	54,996	-	446,351	65,036	566,383	5,762	-	65,839	71,601	472,354	8,924	481,278	
84214	3,630,107	37,630	-	305,408	-	343,038	3,942	-	121,968	125,910	323,200	(48,686)	274,514	
84215	4,587,242	47,552	-	385,935	2,422,331	2,855,818	4,982	-	498,417	498,417	949,336	949,336	1,357,753	
84301	208,012,068	2,156,289	-	17,500,498	3,014,531	22,671,318	225,902	-	225,902	225,902	18,519,994	1,091,679	19,611,673	
84401	44,510,088	461,399	-	3,744,729	-	4,206,128	48,338	-	2,306,803	2,355,141	3,962,879	(865,987)	3,096,892	
84501	49,419,436	512,291	-	4,157,762	-	4,670,053	53,670	-	5,873,945	5,927,615	4,399,974	(2,052,710)	2,347,264	
84506	2,921,173	30,281	-	245,765	1,338,507	1,614,553	3,172	-	-	3,172	260,082	598,430	858,512	
84601	97,777,928	1,013,583	-	8,226,266	193,482	9,433,331	106,187	-	1,488,484	1,594,671	8,705,489	(388,281)	8,317,208	
84603	205,971,348	2,135,135	-	17,328,808	-	19,463,943	223,686	-	7,481,171	7,704,857	18,338,302	(2,695,433)	15,642,869	
84604	136,591,771	1,415,934	-	11,491,757	4,902,449	17,810,140	148,339	-	-	148,339	12,161,212	1,992,337	14,153,549	
84605	63,128,617	654,402	-	5,311,145	-	5,965,547	68,558	-	1,223,634	1,292,192	5,620,547	(465,577)	5,154,970	
84606	1,410,605	14,623	-	118,677	704,938	838,238	1,532	-	-	1,532	125,591	226,872	352,463	
90208	166,180	1,723	-	13,981	-	15,704	180	-	6,167	6,347	14,796	(2,353)	12,443	
90407	874,686	9,067	-	73,589	20,211	102,867	950	-	13,381	14,331	77,876	5,046	82,922	
90704	194,588	2,017	-	16,371	7,429	25,817	211	-	2,648	2,859	17,325	1,160	18,485	
90705	94,197	976	-	7,925	972	9,873	102	-	660	762	8,387	7	8,394	
90707	108,294	1,123	-	9,111	2,659	12,893	118	-	1,324	1,442	9,642	241	9,883	
90711	8,942,302	92,697	-	752,335	427,584	1,272,616	9,711	-	-	9,711	796,162	164,420	960,582	
90803	17,021,666	176,450	-	1,432,069	200,788	1,809,307	18,486	-	16,162	34,648	1,515,495	56,969	1,572,464	
91007	928,940	9,630	-	78,153	-	87,783	1,009	-	56,960	57,969	82,707	(24,630)	58,077	
91009	3,299,029	34,198	-	277,555	-	311,753	3,583	-	145,755	149,338	293,723	(53,519)	240,204	
91203	475,043	4,924	-	39,966	41,927	86,817	516	-	6,994	7,510	42,295	10,223	52,518	
91503	112,994	1,171	-	9,507	13,319	23,997	123	-	427	550	10,060	6,017	16,077	
91605	60,235	624	-	5,067	-	5,691	65	-	35,589	35,654	5,363	(13,196)	(7,833)	
91803	123,246	1,278	-	10,369	-	11,647	134	-	4,990	5,124	10,973	(1,908)	9,065	
91807	57,031	591	-	4,798	7,368	12,757	62	-	1,264	1,326	5,078	2,999	8,077	
92202	754,003	7,816	-	63,436	10,006	81,258	819	-	41,577	42,396	67,131	(8,719)	58,412	
92204	113,421	1,176	-	9,542	44,591	55,309	123	-	70,446	70,569	10,098	(2,002)	8,096	
92302	5,854,522	60,689	-	492,553	-	553,242	6,358	-	92,309	98,667	521,247	(39,518)	481,729	
92310	89,284	926	-	7,511	3,223	11,660	97	-	98	195	7,949	989	8,938	
92319	222,142	2,303	-	18,689	71,555	92,547	241	-	1,042	1,283	19,778	22,482	42,260	
92404	511,141	5,299	-	43,004	35,330	83,633	555	-	-	555	45,509	14,766	60,275	
92502	986,612	10,227	-	83,006	49,560	142,793	1,071	-	-	1,071	87,841	22,613	110,454	
92609	17,515	182	-	1,474	283	1,939	19	-	12,353	12,372	1,559	(3,833)	(2,274)	
93005	2,147,733	22,264	-	180,693	-	202,957	2,332	-	127,865	130,197	191,220	(45,360)	145,860	
93808	473,762	4,911	-	39,859	1,372	46,142	515	-	2,554	3,069	42,181	(740)	41,441	
94216	94,624	981	-	7,961	-	8,942	103	-	2,790	2,893	8,425	(1,189)	7,236	
94218	126,023	1,306	-	10,602	26,167	38,075	137	-	-	137	11,220	8,745	19,965	
94227	-	-	-	-	5,196	5,196	-	-	7,718	7,718	-	(76)	(76)	
94504	55,749	578	-	4,690	14,430	19,698	61	-	-	61	4,964	6,391	11,355	
<b>Totals<sup>1</sup></b>	<b>21,359,852,398</b>	<b>221,419,958</b>	<b>-</b>	<b>1,797,049,898</b>	<b>393,020,993</b>	<b>2,411,490,849</b>	<b>23,196,871</b>	<b>-</b>	<b>394,512,145</b>	<b>417,709,016</b>	<b>1,901,737,486</b>	<b>(513,185)</b>	<b>1,901,224,301</b>	

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 1 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>
		<b>Percentage</b>
10100	81,031	0.04626%
10200	112,380	0.06416%
20102	3,276,695	1.87062%
20105	-	0.00000%
20400	131,521	0.07508%
20600	353,726	0.20194%
21400	9,426	0.00538%
30100	905,233	0.51678%
30200	105,665	0.06032%
30300	500,233	0.28558%
30400	96,227	0.05493%
30500	454,407	0.25941%
30600	65,470	0.03738%
30700	13,831	0.00790%
30800	6,384	0.00364%
31100	-	0.00000%
31102	495	0.00028%
31104	36,164	0.02065%
31105	16,572	0.00946%
31108	168,371	0.09612%
31113	556	0.00032%
31121	-	0.00000%
31123	40,294	0.02300%
31124	31,981	0.01826%
31126	12,468	0.00712%
31138	35,545	0.02029%
31140	52,712	0.03009%
31142	5,177	0.00296%
31143	20,879	0.01192%
31146	23,113	0.01320%
31200	705	0.00040%
31300	69,500	0.03968%
31400	273,411	0.15609%
31600	73,423	0.04192%
31700	298,383	0.17034%
40100	117,239	0.06693%
40200	1,060,929	0.60567%
40700	2,526,938	1.44259%
40900	25,939,376	14.80840%
41400	6,282,750	3.58673%
41700	16,149	0.00922%
42200	376,835	0.21513%
50100	290,804	0.16602%
50200	517,619	0.29550%
50515	-	0.00000%
51200	1,601	0.00091%
51300	687,618	0.39255%
51400	377,444	0.21548%
51500	3,885	0.00222%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 2 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
		<b>Percentage</b>	
51700	52,544	0.03000%	
51800	1,684,398	0.96160%	
52200	2,563	0.00146%	
54100	3,043	0.00174%	
54200	6,471,810	3.69466%	
54300	32,635	0.01863%	
60601	16,255	0.00928%	
60700	105,637	0.06031%	
61000	35,384	0.02020%	
61200	-	0.00000%	
63500	7,294	0.00416%	
63700	8,090	0.00462%	
64100	27,095	0.01547%	
67100	6,970	0.00398%	
67300	30,521	0.01742%	
67500	404,389	0.23086%	
67900	1,023	0.00058%	
68200	27,129	0.01549%	
70101	272,374	0.15549%	
70102	122,135	0.06973%	
70104	27,296	0.01558%	
70108	16,265	0.00929%	
70202	486,148	0.27753%	
70203	1,565,493	0.89372%	
70209	21,526	0.01229%	
70212	35,478	0.02025%	
70215	26,865	0.01534%	
70220	3,834	0.00219%	
70222	6,395	0.00365%	
70224	2,638	0.00151%	
70301	122,139	0.06973%	
70303	36,034	0.02057%	
70305	27,573	0.01574%	
70401	62,283	0.03556%	
70402	1,930,436	1.10206%	
70404	84,198	0.04807%	
70406	47,272	0.02699%	
70407	6,500	0.00371%	
70413	14,199	0.00811%	
70420	96,863	0.05530%	
70501	145,635	0.08314%	
70502	73,465	0.04194%	
70504	35,913	0.02050%	
70505	4,709	0.00269%	
70507	10,009	0.00571%	
70601	43,133	0.02462%	
70602	216,006	0.12331%	
70603	81,585	0.04658%	
70701	2,621,163	1.49638%	

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 3 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>
		<b>Percentage</b>
70702	691,465	0.39475%
70705	8,742	0.00499%
70712	942,620	0.53813%
70714	163,507	0.09334%
70715	3,156	0.00180%
70801	1,574,541	0.89888%
70802	339,430	0.19378%
70804	33,461	0.01910%
70806	218,547	0.12477%
70807	11,280	0.00644%
70901	176,843	0.10096%
70902	73,942	0.04221%
70903	5,619	0.00321%
71001	4,825,127	2.75459%
71006	5,688,866	3.24769%
71008	1,763,701	1.00687%
71012	154,165	0.08801%
71016	1,156	0.00066%
71018	3,903,282	2.22832%
71019	276,889	0.15807%
71020	3,047	0.00174%
71025	403,373	0.23028%
71035	380,475	0.21721%
71038	11,539	0.00659%
71044	12,728	0.00727%
71103	530,594	0.30291%
71105	412,441	0.23546%
71109	57,261	0.03269%
71112	2,117	0.00121%
71201	246,198	0.14055%
71202	436,628	0.24926%
71213	10,808	0.00617%
71301	175,391	0.10013%
71302	62,809	0.03586%
71303	422,671	0.24130%
71305	21,945	0.01253%
71307	1,107	0.00063%
71309	7,587	0.00433%
71312	495	0.00028%
71401	610,745	0.34866%
71402	133,487	0.07621%
71406	26,572	0.01517%
71407	27,135	0.01549%
71409	2,896	0.00165%
71501	1,105,410	0.63106%
71504	260,309	0.14861%
71505	-	0.00000%
71506	75,351	0.04302%
71601	713,383	0.40726%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 4 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
			<b>Percentage</b>
71605	268,559		0.15332%
71607	226,393		0.12924%
71610	3,132		0.00179%
71701	401,163		0.22902%
71702	136,588		0.07798%
71705	25,606		0.01462%
71706	15,089		0.00861%
71802	30,540		0.01743%
71803	1,540,897		0.87967%
71809	1,139,845		0.65072%
71812	5,365		0.00306%
71815	10,709		0.00611%
71901	406,805		0.23224%
71902	7,339		0.00419%
71904	44,633		0.02548%
71905	33,011		0.01885%
72001	114,026		0.06510%
72002	439,218		0.25074%
72011	3,938		0.00225%
72101	1,092,401		0.62364%
72102	1,282,561		0.73219%
72108	17,213		0.00983%
72109	6,880		0.00393%
72110	641		0.00037%
72111	7,447		0.00425%
72113	4,510		0.00257%
72117	13,887		0.00793%
72119	119,362		0.06814%
72120	16,978		0.00969%
72122	29,915		0.01708%
72123	36,084		0.02060%
72126	7,309		0.00417%
72201	360,097		0.20557%
72202	1,527,570		0.87207%
72302	1,401,215		0.79993%
72303	7,674		0.00438%
72304	3,707		0.00212%
72305	5,329,946		3.04278%
72309	619,948		0.35392%
72314	205,796		0.11749%
72321	4,007		0.00229%
72323	603,512		0.34454%
72324	273,310		0.15603%
72328	53,869		0.03075%
72329	324,451		0.18522%
72332	231,764		0.13231%
72333	181,220		0.10346%
72338	281,291		0.16058%
72343	139,936		0.07989%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 5 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
			<b>Percentage</b>
72346	292,355		0.16690%
72347	67,355		0.03845%
72349	4,996		0.00285%
72352	49,829		0.02845%
72353	19,888		0.01135%
72402	339,812		0.19399%
72403	762,286		0.43518%
72409	7,962		0.00455%
72412	38,500		0.02198%
72501	345,026		0.19697%
72502	30,829		0.01760%
72509	52,524		0.02999%
72510	42,909		0.02450%
72601	6,113,822		3.49029%
72602	511,778		0.29217%
72604	2,890,410		1.65009%
72605	199,201		0.11372%
72606	66,681		0.03807%
72613	13,734		0.00784%
72614	27,750		0.01584%
72616	-		0.00000%
72622	891		0.00051%
72701	743,621		0.42452%
72702	172,942		0.09873%
72705	276,251		0.15771%
72801	333,305		0.19028%
72802	618,006		0.35281%
72806	28,645		0.01635%
72807	5,200		0.00297%
72808	932		0.00053%
72901	1,104,866		0.63075%
72902	361,364		0.20630%
72911	178		0.00010%
73001	208,057		0.11878%
73002	747,052		0.42648%
73101	186,638		0.10655%
73102	59,820		0.03415%
73201	4,148,435		2.36828%
73202	400,788		0.22880%
73203	348,778		0.19911%
73204	176,410		0.10071%
73205	415,205		0.23703%
73206	152,533		0.08708%
73207	4,845		0.00277%
73208	-		0.00000%
73209	32,510		0.01856%
73212	16,121		0.00920%
73213	19,647		0.01122%
73215	16,584		0.00947%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 6 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
			<b>Percentage</b>
73216	40,063		0.02287%
73217	182,353		0.10410%
73223	8,312		0.00475%
73224	-		0.00000%
73225	240,120		0.13708%
73226	34,141		0.01949%
73301	353,280		0.20168%
73302	151,319		0.08639%
73303	129,907		0.07416%
73311	15,316		0.00874%
73401	242,173		0.13825%
73402	248,686		0.14197%
73406	25,325		0.01446%
73407	7,197		0.00411%
73501	34,387		0.01963%
73502	157,376		0.08984%
73601	291,439		0.16638%
73602	484,173		0.27641%
73604	10,531		0.00601%
73607	17,466		0.00997%
73609	18,387		0.01050%
73613	3,482		0.00199%
73702	949,960		0.54232%
73703	379,158		0.21646%
73707	67,949		0.03879%
73708	110,418		0.06304%
73710	8,694		0.00496%
73801	459,163		0.26213%
73802	-		0.00000%
73803	1,213,813		0.69295%
73805	13,985		0.00798%
73806	14,838		0.00847%
73807	11,759		0.00671%
73809	3,467		0.00198%
73810	-		0.00000%
73811	11,112		0.00634%
73812	35,629		0.02034%
73815	2,307		0.00132%
73819	8,070		0.00461%
73820	4,892		0.00279%
73901	403,431		0.23031%
73902	134,266		0.07665%
73903	959,975		0.54804%
73906	80,674		0.04606%
73907	37,167		0.02122%
73911	229,842		0.13121%
74002	11,068		0.00632%
74003	5,382,570		3.07283%
74005	5,562,570		3.17559%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 7 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
			<b>Percentage</b>
74009	88		0.00005%
74010	155,905		0.08900%
74013	174,528		0.09964%
74018	4,098		0.00234%
74101	44,894		0.02563%
74102	236,456		0.13499%
74106	4,094		0.00234%
74203	3,467,627		1.97962%
74204	99,934		0.05705%
74208	11,223		0.00641%
74213	68,252		0.03896%
74216	59,108		0.03374%
74217	30,372		0.01734%
74218	27,108		0.01548%
74219	824		0.00047%
74221	29,727		0.01697%
74222	44,880		0.02562%
74223	24,258		0.01385%
74224	25,379		0.01449%
74226	42,450		0.02423%
74228	-		0.00000%
74229	132,499		0.07564%
74230	1,232,942		0.70387%
74231	-		0.00000%
74234	17,228		0.00983%
74239	4,995		0.00285%
74242	3,392		0.00194%
74301	1,172,933		0.66961%
74302	1,178,230		0.67263%
74308	-		0.00000%
74310	3,037		0.00173%
74311	3,159		0.00180%
74401	359,715		0.20536%
74402	255,783		0.14602%
74406	12,067		0.00689%
74408	11,029		0.00630%
74501	506,731		0.28929%
74504	130,265		0.07437%
74506	553		0.00032%
74509	19,277		0.01101%
74510	4,846		0.00277%
74601	1,769,575		1.01022%
74602	2,398,983		1.36954%
74604	395,163		0.22559%
74607	118,474		0.06764%
74609	275,294		0.15716%
74613	214,699		0.12257%
74620	2,295		0.00131%
75025	-		0.00000%

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



**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 8 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
		<b>Percentage</b>	
80101	2,992	0.00171%	
80201	14,991	0.00856%	
80401	5,370	0.00307%	
80402	1,909	0.00109%	
80405	12,523	0.00715%	
80503	260	0.00015%	
80601	178	0.00010%	
80701	7,913	0.00452%	
80801	2,570	0.00147%	
81001	27,217	0.01554%	
81102	9,824	0.00561%	
81301	4,965	0.00283%	
81402	-	0.00000%	
81403	124	0.00007%	
81501	11,412	0.00651%	
81601	226	0.00013%	
81701	-	0.00000%	
81802	60,583	0.03459%	
81901	-	0.00000%	
82001	323	0.00018%	
82101	12,676	0.00724%	
82106	-	0.00000%	
82107	-	0.00000%	
82109	18	0.00001%	
82201	13,241	0.00756%	
82301	42,779	0.02442%	
82401	1,903	0.00109%	
82402	1,941	0.00111%	
82501	3,193	0.00182%	
82502	-	0.00000%	
82601	34,205	0.01953%	
82701	301	0.00017%	
82801	2,944	0.00168%	
82901	9,636	0.00550%	
83001	2,888	0.00165%	
83202	2,982	0.00170%	
83205	12,411	0.00709%	
83206	41,304	0.02358%	
83402	1,039	0.00059%	
83501	8,700	0.00497%	
83601	8,979	0.00513%	
83701	2,201	0.00126%	
83802	742	0.00042%	
83805	7,283	0.00416%	
83806	1,479	0.00084%	
83901	2,801	0.00160%	
84002	42,360	0.02418%	
84003	64,032	0.03656%	
84203	16,119	0.00920%	

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 9 of 10**  
**Fiscal Year Ended June 30, 2016**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation</b>	
			<b>Percentage</b>
84207	8,833		0.00504%
84208	2,039		0.00116%
84209	24,560		0.01402%
84210	9,349		0.00534%
84211	395		0.00023%
84212	1,264		0.00072%
84301	18,171		0.01037%
84401	14,325		0.00818%
84603	9,035		0.00516%
84604	4,497		0.00257%
84605	-		0.00000%
90203	635,075		0.36255%
90208	9,666		0.00552%
90403	874,549		0.49927%
90407	41,130		0.02348%
90704	402,727		0.22991%
90705	436,297		0.24908%
90707	98,084		0.05599%
90709	1,082,465		0.61796%
90710	83,002		0.04738%
90711	395,280		0.22566%
90803	431,703		0.24645%
90807	11,411		0.00651%
90809	7,945		0.00454%
90810	13,125		0.00749%
91007	874,936		0.49949%
91009	124,382		0.07101%
91203	25,373		0.01448%
91503	21,112		0.01205%
91604	17,834		0.01018%
91605	8,299		0.00474%
91803	201,941		0.11529%
91804	2,611		0.00149%
91807	52,401		0.02991%
92109	21,275		0.01215%
92114	58,904		0.03363%
92116	29,510		0.01685%
92117	44,355		0.02532%
92118	10,638		0.00607%
92202	52,655		0.03006%
92204	231,601		0.13222%
92302	562,779		0.32128%
92310	176,313		0.10065%
92313	87,775		0.05011%
92318	6,219		0.00355%
92319	263,850		0.15063%
92404	24,316		0.01388%
92502	76,178		0.04349%
92606	1,043,312		0.59561%

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

Police Officers Retirement System (PORS)  
Schedule of Employer Allocations - Page 10 of 10  
Fiscal Year Ended June 30, 2016

Employer Code	Employer Contributions	Employer Allocation	
			Percentage
92609	7,266		0.00415%
92805	87,538		0.04997%
93005	225,172		0.12855%
93706	50,256		0.02869%
93808	29,871		0.01705%
94215	61,798		0.03528%
94216	237,194		0.13541%
94218	77,919		0.04448%
94219	53,111		0.03032%
94220	65,882		0.03761%
94221	66,750		0.03811%
94224	10,215		0.00583%
94225	74,218		0.04237%
94226	58,119		0.03318%
94227	59,809		0.03414%
94228	14,805		0.00845%
94229	53,601		0.03060%
94231	28,705		0.01639%
94232	4,375		0.00250%
94504	9,806		0.00560%
94607	49,699		0.02837%
<b>Totals<sup>1</sup></b>	<b>\$ 175,166,693</b>		<b>100.00000%</b>

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

Police Officers Retirement System (PORS)  
Schedule of Pension Amounts by Employer - Page 1 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
10100	1,173,348	17,410	-	133,047	-	150,457	-	-	9,114	9,114	126,748	(2,526)	124,222
10200	1,627,301	24,146	-	184,522	108,517	317,185	-	-	-	-	31,802	31,802	207,587
20102	47,447,677	704,033	-	5,380,150	2,255,785	8,339,968	-	-	-	-	5,125,412	694,490	5,819,902
20105	-	-	-	-	23,432	23,432	-	-	121,916	121,916	-	(24,884)	(24,884)
20400	1,904,461	28,259	-	215,950	129,180	373,389	-	-	-	-	205,725	42,423	248,148
20600	5,122,081	76,002	-	580,799	114,069	770,870	-	-	118,553	118,553	553,300	8,450	561,750
21400	136,488	2,025	-	15,476	43,528	61,029	-	-	-	-	14,744	14,289	29,033
30100	13,108,096	194,499	-	1,486,342	-	1,680,841	-	-	157,869	157,869	1,415,968	(47,674)	1,368,294
30200	1,530,078	22,703	-	173,497	-	196,200	-	-	42,037	42,037	165,283	(13,169)	152,114
30300	7,243,538	107,480	-	821,354	328,745	1,257,579	-	-	20,793	20,793	782,464	82,262	864,726
30400	1,393,412	20,676	-	158,001	4,855	183,532	-	-	13,733	13,733	150,520	(2,011)	148,509
30500	6,579,971	97,634	-	746,111	77,833	921,578	-	-	66,185	66,185	710,784	9,779	720,563
30600	948,033	14,067	-	107,499	-	121,566	-	-	176,030	176,030	102,409	(57,999)	44,410
30700	200,280	2,972	-	22,710	11,149	36,831	-	-	22,949	22,949	21,635	(5,166)	16,469
30800	92,429	1,371	-	10,481	1,889	13,741	-	-	1,561	1,561	9,984	250	10,234
31100	-	-	-	-	-	-	-	-	16,974	16,974	-	(5,149)	(5,149)
31102	7,153	106	-	811	2,772	3,689	-	-	1,374	1,374	773	265	1,038
31104	523,681	7,770	-	59,381	131,400	198,551	-	-	-	-	56,569	38,032	94,601
31105	239,951	3,560	-	27,208	-	30,768	-	-	67,077	67,077	25,920	(23,424)	2,496
31108	2,438,085	36,177	-	276,458	-	312,635	-	-	328,848	328,848	263,368	(99,134)	164,234
31113	8,041	119	-	912	-	1,031	-	-	9,479	9,479	869	(2,860)	(1,991)
31121	-	-	-	-	-	-	-	-	110	110	-	(39)	(39)
31123	583,465	8,658	-	66,160	178,296	253,114	-	-	-	-	63,027	58,320	121,347
31124	463,084	6,871	-	52,510	21,376	80,757	-	-	-	-	50,023	6,144	56,167
31126	180,546	2,679	-	20,472	-	23,151	-	-	11,599	11,599	19,503	(3,363)	16,140
31138	514,701	7,637	-	58,362	53,336	119,335	-	-	-	-	55,599	17,344	72,943
31140	763,301	11,326	-	86,552	48,620	146,498	-	-	-	-	82,454	15,573	98,027
31142	74,978	1,113	-	8,502	-	9,615	-	-	8,056	8,056	8,099	(2,480)	5,619
31143	302,348	4,486	-	34,284	56,588	95,358	-	-	174	174	32,660	15,378	48,038
31146	334,688	4,966	-	37,951	35,201	78,118	-	-	-	-	36,154	12,179	48,333
31200	10,197	151	-	1,156	6,313	7,620	-	-	64,127	64,127	1,101	(15,240)	(14,139)
31300	1,006,397	14,933	-	114,116	-	129,049	-	-	128,248	128,248	108,713	(35,558)	73,155
31400	3,959,082	58,745	-	448,925	140,832	648,502	-	-	339,892	339,892	427,670	(42,371)	385,299
31600	1,063,189	15,776	-	120,556	-	136,332	-	-	29,107	29,107	114,848	(9,455)	105,393
31700	4,320,682	64,111	-	489,927	253,614	807,652	-	-	96,748	96,748	466,730	64,308	531,038
40100	1,697,663	25,190	-	192,500	65,970	283,660	-	-	14,202	14,202	183,386	19,719	203,105
40200	15,362,616	227,952	-	1,741,985	403,122	2,373,059	-	-	-	-	1,659,507	116,193	1,775,700
40700	36,590,931	542,939	-	4,149,090	385,213	5,077,242	-	-	960,910	960,910	3,952,641	(124,413)	3,828,228
40900	375,611,196	5,573,346	-	42,591,008	-	48,164,354	-	-	23,691,716	23,691,716	40,574,422	(6,774,314)	33,800,108
41400	90,976,398	1,349,916	-	10,315,924	1,362,600	13,028,440	-	-	1,490,963	1,490,963	9,827,490	(161,461)	9,666,029
41700	233,838	3,470	-	26,515	90,978	120,963	-	-	-	-	25,260	32,454	57,714
42200	5,456,693	80,967	-	618,741	-	699,708	-	-	73,068	73,068	589,445	(20,443)	569,002
50100	4,210,929	62,482	-	477,482	119,171	659,135	-	-	77,877	77,877	454,875	4,663	459,538
50200	7,495,308	111,216	-	849,902	-	961,118	-	-	460,080	460,080	809,661	(162,694)	646,967
50515	-	-	-	-	-	-	-	-	166,574	166,574	-	(45,553)	(45,553)
51200	23,183	344	-	2,629	11,231	14,204	-	-	-	-	2,504	3,978	6,482
51300	9,956,957	147,742	-	1,129,032	164,213	1,440,987	-	-	139,881	139,881	1,075,574	20,565	1,096,139
51400	5,465,520	81,098	-	619,742	-	700,840	-	-	443,791	443,791	590,399	(121,294)	469,105
51500	56,259	835	-	6,379	-	7,214	-	-	195,319	195,319	6,077	(69,374)	(63,297)
51700	760,841	11,289	-	86,272	98,532	196,093	-	-	-	-	82,188	33,831	116,019
51800	24,390,665	361,911	-	2,765,687	806,249	3,933,847	-	-	-	-	2,634,738	274,362	2,909,100
52200	37,109	551	-	4,208	19,981	24,740	-	-	1,702	1,702	4,009	4,843	8,852
54100	44,059	654	-	4,996	5,089	10,739	-	-	5,842	5,842	4,759	226	4,985
54200	93,714,066	1,390,538	-	10,626,352	-	12,016,890	-	-	1,561,048	1,561,048	10,123,219	(492,669)	9,630,550
54300	472,571	7,012	-	53,585	7,022	67,619	-	-	39,740	39,740	51,048	(8,332)	42,716
60601	235,385	3,493	-	26,691	36,059	66,243	-	-	9,920	9,920	25,427	6,291	31,718
60700	1,529,672	22,697	-	173,451	69,631	265,779	-	-	-	-	165,239	20,370	185,609
61000	512,368	7,603	-	58,098	46,863	112,564	-	-	30,280	30,280	55,347	8,499	63,846
61200	-	-	-	-	-	-	-	-	3,282	3,282	-	(1,174)	(1,174)
63500	105,619	1,567	-	11,976	1,661	15,204	-	-	-	-	11,409	462	11,871
63700	117,160	1,738	-	13,285	4,472	19,495	-	-	-	-	12,656	1,504	14,160
64100	392,342	5,822	-	44,488	52,072	102,382	-	-	4,630	4,630	42,382	12,552	54,934
67100	100,926	1,498	-	11,444	10,618	23,560	-	-	-	-	10,902	3,204	14,106

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 - Page 2 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
67300	441,955	6,558	-	50,114	-	56,672	-	-	10,590	10,590	47,741	(3,075)	44,666	
67500	5,855,706	86,887	-	663,985	-	750,872	-	-	214,855	214,855	632,547	(60,292)	572,255	
67900	14,813	220	-	1,679	16,497	18,396	-	-	-	-	1,600	(11,959)	(10,359)	
68200	392,849	5,829	-	44,546	257,034	307,409	-	-	-	-	42,437	70,132	112,569	
70101	3,944,066	58,522	-	447,222	-	505,744	-	-	94,471	94,471	426,048	(27,060)	398,988	
70102	1,768,557	26,242	-	200,539	8,649	235,430	-	-	21,933	21,933	191,044	(5,485)	185,559	
70104	395,259	5,865	-	44,819	1,652	52,336	-	-	6,811	6,811	42,697	(1,985)	40,712	
70108	235,512	3,495	-	26,705	-	30,200	-	-	63,629	63,629	25,441	(20,550)	4,891	
70202	7,039,605	104,454	-	798,230	125,378	1,028,062	-	-	-	-	760,435	38,858	799,293	
70203	22,668,880	336,363	-	2,570,452	700,883	3,607,698	-	-	132,350	132,350	2,448,747	214,562	2,663,309	
70209	311,707	4,625	-	35,345	-	39,970	-	-	47,262	47,262	33,671	(14,747)	18,924	
70212	513,738	7,623	-	58,253	203,079	268,955	-	-	48,049	48,049	55,495	38,226	93,721	
70215	389,019	5,772	-	44,111	4,142	54,025	-	-	1,621	1,621	42,023	551	42,574	
70220	55,523	824	-	6,296	-	7,120	-	-	14,508	14,508	5,998	(4,918)	1,080	
70222	92,607	1,374	-	10,501	5,965	17,840	-	-	-	-	10,004	1,635	11,639	
70224	38,199	567	-	4,331	7,994	12,892	-	-	8,697	8,697	4,126	486	4,612	
70301	1,768,608	26,243	-	200,545	-	226,788	-	-	491,526	491,526	191,049	(138,137)	52,912	
70303	521,778	7,742	-	59,165	-	66,907	-	-	96,749	96,749	56,364	(26,960)	29,404	
70305	399,266	5,924	-	45,274	27,690	78,888	-	-	47,356	47,356	43,130	(3,018)	40,112	
70401	901,869	13,382	-	102,264	21,747	137,393	-	-	33,673	33,673	97,422	(1,410)	96,012	
70402	27,953,397	414,775	-	3,169,670	862,765	4,447,210	-	-	305,413	305,413	3,019,593	126,174	3,145,767	
70404	1,219,207	18,091	-	138,248	99,799	256,138	-	-	-	-	131,702	28,381	160,083	
70406	684,518	10,157	-	77,618	198,560	286,335	-	-	-	-	73,943	57,964	131,907	
70407	94,129	1,397	-	10,674	61,587	73,658	-	-	-	-	10,168	16,804	26,972	
70413	205,607	3,051	-	23,314	59,082	85,447	-	-	88,876	88,876	22,210	(3,119)	19,091	
70420	1,402,620	20,812	-	159,045	35,026	214,883	-	-	44,354	44,354	151,514	(6,306)	145,208	
70501	2,108,850	31,291	-	239,125	68,056	338,472	-	-	-	-	227,803	21,052	248,855	
70502	1,063,798	15,785	-	120,626	-	136,411	-	-	16,723	16,723	114,914	(4,802)	110,112	
70504	520,028	7,716	-	58,967	-	66,683	-	-	28,432	28,432	56,175	(8,858)	47,317	
70505	68,180	1,012	-	7,731	8,588	17,331	-	-	-	-	7,365	2,633	9,998	
70507	144,934	2,151	-	16,434	36,609	55,194	-	-	34,476	34,476	15,656	(2,342)	13,314	
70601	624,582	9,268	-	70,822	61,046	141,136	-	-	342	342	67,469	16,534	84,003	
70602	3,127,854	46,411	-	354,671	389,911	790,993	-	-	139,281	139,281	337,878	101,450	439,328	
70603	1,181,388	17,530	-	133,959	17,084	168,573	-	-	28,882	28,882	127,616	(1,770)	125,846	
70701	37,955,351	563,185	-	4,303,803	563,594	5,430,582	-	-	334,805	334,805	4,100,029	34,033	4,134,062	
70702	10,012,658	148,569	-	1,135,347	305,110	1,589,026	-	-	-	-	1,081,591	84,499	1,166,090	
70705	126,595	1,878	-	14,355	46,589	62,822	-	-	-	-	13,675	15,685	29,360	
70712	13,649,481	202,532	-	1,547,731	212,841	1,963,104	-	-	208,538	208,538	1,474,450	(16,510)	1,457,940	
70714	2,367,647	35,131	-	268,470	10,797	314,398	-	-	40,287	40,287	255,759	(7,131)	248,628	
70715	45,707	678	-	5,183	1,187	7,048	-	-	3,819	3,819	4,937	(617)	4,320	
70801	22,799,915	338,307	-	2,585,309	1,515,446	4,439,062	-	-	-	-	2,462,902	457,502	2,920,404	
70802	4,915,079	72,930	-	557,327	177,790	808,047	-	-	-	-	530,939	56,614	587,553	
70804	484,517	7,189	-	54,940	84,505	146,634	-	-	43,390	43,390	52,339	18,384	70,723	
70806	3,164,633	46,957	-	358,841	96,801	502,599	-	-	5,727	5,727	341,851	24,364	366,215	
70807	163,324	2,423	-	18,519	1,043	21,985	-	-	643	643	17,643	55	17,698	
70901	2,560,749	37,997	-	290,366	27,128	355,491	-	-	56,007	56,007	276,618	(5,579)	271,039	
70902	1,070,722	15,887	-	121,410	273,005	410,302	-	-	65,997	65,997	115,662	50,885	166,547	
70903	81,370	1,207	-	9,227	-	10,434	-	-	1,755	1,755	8,790	(578)	8,212	
71001	69,869,530	1,036,730	-	7,922,590	422,830	9,382,150	-	-	863,406	863,406	7,547,475	(84,355)	7,463,120	
71006	82,376,760	1,222,314	-	9,340,801	1,162,313	11,725,428	-	-	-	-	8,898,536	378,320	9,276,856	
71008	25,539,003	378,950	-	2,895,899	648,557	3,923,406	-	-	-	-	2,758,785	200,797	2,959,582	
71012	2,232,377	33,124	-	253,132	5,111	291,367	-	-	1,666	1,666	241,147	1,374	242,521	
71016	16,741	248	-	1,898	145	2,291	-	-	631	631	1,808	(120)	1,688	
71018	56,520,875	838,662	-	6,408,970	1,233,080	8,480,712	-	-	-	-	6,105,521	388,320	6,493,841	
71019	4,009,456	59,493	-	454,637	239,447	753,577	-	-	246,916	246,916	433,111	(22,977)	410,134	
71020	44,109	654	-	5,002	-	5,656	-	-	18,703	18,703	4,765	(5,140)	(375)	
71025	5,840,969	86,669	-	662,315	260,264	1,009,248	-	-	-	-	630,956	87,416	718,372	
71035	5,509,401	81,749	-	624,718	120,091	826,558	-	-	-	-	595,139	36,886	632,025	
71038	167,078	2,479	-	18,945	3,516	24,940	-	-	3,694	3,694	18,048	(362)	17,686	
71044	184,300	2,735	-	20,898	5,034	28,667	-	-	-	-	19,909	1,402	21,311	
71103	7,683,185	114,004	-	871,205	158,716	1,143,925	-	-	31,269	31,269	829,956	48,234	878,190	
71105	5,972,282	88,617	-	677,204	50,697	816,518	-	-	61,301	61,301	645,140	(8,092)	637,048	
71109	829,148	12,303	-	94,018	8,106	114,427	-	-	11,067	11,067	89,567	(121)	89,446	

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 - Page 3 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
71112	30,666	455	-	3,477	20,064	23,996	-	-	-	3,313	5,475	8,788		
71201	3,565,041	52,898	-	404,244	-	457,142	-	-	82,445	82,445	385,104	356,618		
71202	6,322,518	93,814	-	716,918	73,122	883,854	-	-	186,916	186,916	682,974	658,126		
71213	156,500	2,322	-	17,745	-	20,067	-	-	35,982	35,982	16,906	6,124		
71301	2,539,721	37,685	-	287,982	-	325,667	-	-	96,569	96,569	274,347	240,664		
71302	909,504	13,495	-	103,130	-	116,625	-	-	45,185	45,185	98,247	84,577		
71303	6,120,412	90,815	-	694,001	303,953	1,088,769	-	-	-	-	661,142	99,983		
71305	317,770	4,715	-	36,032	-	40,747	-	-	22,920	22,920	34,326	27,743		
71307	16,031	238	-	1,818	-	2,056	-	-	21,599	21,599	1,732	(5,019)		
71309	109,880	1,630	-	12,459	20,916	35,005	-	-	-	-	11,870	17,820		
71312	7,153	106	-	811	400	1,317	-	-	-	-	773	875		
71401	8,843,800	131,225	-	1,002,809	85,985	1,220,019	-	-	-	-	955,329	979,665		
71402	1,932,946	28,681	-	219,179	-	247,860	-	-	50,439	50,439	208,801	192,086		
71406	384,783	5,709	-	43,631	18,763	68,103	-	-	13,092	13,092	41,565	42,002		
71407	392,925	5,830	-	44,555	19,411	69,796	-	-	15,499	15,499	42,445	42,198		
71409	41,928	622	-	4,754	-	5,376	-	-	744	744	4,529	4,320		
71501	16,006,728	237,509	-	1,815,022	78,351	2,130,882	-	-	658,202	658,202	1,729,085	1,577,516		
71504	3,769,354	55,930	-	427,412	465,155	948,497	-	-	-	-	407,175	541,957		
71505	-	-	-	-	-	-	-	-	12,629	12,629	-	(4,517)		
71506	1,091,115	16,190	-	123,723	5,761	145,674	-	-	47,468	47,468	117,865	106,974		
71601	10,330,022	153,278	-	1,171,334	253,477	1,578,089	-	-	630,011	630,011	1,115,874	959,710		
71605	3,888,822	57,703	-	440,958	-	498,661	-	-	102,563	102,563	420,080	390,280		
71607	3,278,241	48,643	-	371,724	213,872	634,239	-	-	-	-	354,124	418,889		
71610	45,352	673	-	5,143	11,633	17,449	-	-	7,027	7,027	4,899	5,560		
71701	5,808,984	86,194	-	658,687	227,368	972,249	-	-	243,452	243,452	627,500	642,393		
71702	1,977,842	29,347	-	224,269	8,251	261,867	-	-	-	-	213,651	216,591		
71705	370,782	5,502	-	42,044	-	47,546	-	-	151,448	151,448	40,053	(6,804)		
71706	218,492	3,242	-	24,775	-	28,017	-	-	28,317	28,317	23,602	15,385		
71802	442,234	6,562	-	50,146	30,612	87,320	-	-	102,357	102,357	47,771	19,515		
71803	22,312,734	331,078	-	2,530,067	1,023,332	3,884,477	-	-	192,638	192,638	2,410,275	2,620,595		
71809	16,505,348	244,908	-	1,871,561	527,719	2,644,188	-	-	-	-	1,782,948	1,938,337		
71812	77,692	1,153	-	8,810	17,156	27,119	-	-	1,130	1,130	8,393	14,221		
71815	155,080	2,301	-	17,584	12,860	32,745	-	-	2,211	2,211	16,752	20,748		
71901	5,890,684	87,406	-	667,952	37,810	793,168	-	-	67,467	67,467	636,326	631,441		
71902	106,278	1,577	-	12,051	2,560	16,188	-	-	-	-	11,480	12,259		
71904	646,294	9,590	-	73,284	15,706	98,580	-	-	11,532	11,532	69,814	69,975		
71905	478,024	7,093	-	54,204	15,492	76,789	-	-	6,779	6,779	51,637	53,439		
72001	1,651,118	24,499	-	187,222	38,093	249,814	-	-	21,411	21,411	178,358	181,094		
72002	6,360,033	94,371	-	721,171	38,055	853,597	-	-	-	-	687,026	699,531		
72011	57,020	846	-	6,465	24,936	32,247	-	-	1,976	1,976	6,159	14,538		
72101	15,818,344	234,714	-	1,793,661	-	2,028,375	-	-	832,410	832,410	1,708,736	1,455,877		
72102	18,571,941	275,572	-	2,105,894	502,519	2,883,985	-	-	247,872	247,872	2,006,186	2,118,281		
72108	249,259	3,699	-	28,264	28,548	60,511	-	-	-	-	26,926	35,568		
72109	99,633	1,478	-	11,297	4,597	17,372	-	-	18,673	18,673	10,763	7,312		
72110	9,283	138	-	1,053	6,074	7,265	-	-	-	-	1,003	2,660		
72111	107,826	1,600	-	12,227	5,873	19,700	-	-	3,204	3,204	11,648	12,105		
72113	65,314	969	-	7,406	3,303	11,678	-	-	-	-	7,055	8,166		
72117	201,092	2,984	-	22,802	-	25,786	-	-	79,468	79,468	21,722	(4,896)		
72119	1,728,405	25,646	-	195,986	109,067	330,699	-	-	452,326	452,326	186,706	102,296		
72120	245,835	3,648	-	27,875	74,620	106,143	-	-	18,078	18,078	26,556	48,312		
72122	433,179	6,428	-	49,119	8,513	64,060	-	-	1,435	1,435	46,793	49,446		
72123	522,514	7,753	-	59,248	18,737	85,738	-	-	34,480	34,480	56,443	53,736		
72126	105,847	1,571	-	12,002	3,639	17,212	-	-	583	583	11,434	12,576		
72201	5,214,333	77,371	-	591,259	-	668,630	-	-	19,626	19,626	563,265	556,895		
72202	22,119,759	328,215	-	2,508,186	388,590	3,224,991	-	-	-	-	2,389,430	2,502,854		
72302	20,290,073	301,066	-	2,300,716	-	2,601,782	-	-	425,229	425,229	2,191,783	2,055,204		
72303	111,123	1,649	-	12,601	55,975	70,225	-	-	-	-	12,004	29,763		
72304	53,672	796	-	6,086	287	7,169	-	-	6,025	6,025	5,798	4,257		
72305	77,179,472	1,145,196	-	8,751,473	584,530	10,481,199	-	-	121,401	121,401	8,337,113	8,513,048		
72309	8,977,066	133,202	-	1,017,920	678,912	1,830,034	-	-	-	-	969,724	1,161,637		
72314	2,980,003	44,218	-	337,906	66,250	448,374	-	-	13,265	13,265	321,907	335,239		
72321	58,009	861	-	6,578	6,687	14,126	-	-	-	-	6,266	8,124		
72323	8,739,069	129,671	-	990,933	200,737	1,321,341	-	-	177,217	177,217	944,015	967,455		

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 - Page 4 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		
												Contributions	Contributions	Total Employer Pension Expense
72324	3,957,611	58,723	-	448,759	119,682	627,164	-	-	-	-	427,511	34,829	462,340	
72328	780,042	11,574	-	88,450	-	100,024	-	27,259	27,259	84,262	(7,789)	76,473		
72329	4,698,160	69,712	-	532,730	66,544	668,986	-	-	-	507,507	20,508	528,015		
72332	3,356,035	49,797	-	380,545	23,342	453,684	-	60,457	60,457	362,527	(15,254)	347,273		
72333	2,624,135	38,937	-	297,554	116,592	453,083	-	31,793	31,793	283,465	20,442	303,907		
72338	4,073,198	60,438	-	461,864	226,054	748,356	-	96,213	96,213	439,997	54,597	494,594		
72343	2,026,314	30,067	-	229,766	-	259,833	-	31,222	31,222	218,887	(9,987)	208,900		
72346	4,233,402	62,816	-	480,030	180,123	722,969	-	-	-	457,302	61,806	519,108		
72347	975,325	14,472	-	110,593	469,368	594,433	-	2,855	2,855	105,357	167,092	272,449		
72349	72,340	1,073	-	8,203	32,261	41,537	-	-	-	7,814	11,505	19,319		
72352	721,551	10,706	-	81,817	4,715	97,238	-	-	-	77,944	(48,740)	29,204		
72353	287,991	4,273	-	32,656	3,248	40,177	-	-	-	31,110	(791)	30,319		
72402	4,920,583	73,012	-	557,951	144,154	775,117	-	-	-	531,533	47,118	578,651		
72403	11,038,180	163,785	-	1,251,632	66,674	1,482,091	-	83,598	83,598	1,192,371	(11,707)	1,180,664		
72409	115,283	1,711	-	13,072	22,965	37,748	-	-	-	12,453	7,096	19,549		
72412	557,492	8,272	-	63,215	43,809	115,296	-	-	-	60,222	13,146	73,368		
72501	4,996,094	74,132	-	566,514	315,528	956,174	-	-	-	539,690	95,137	634,827		
72502	446,420	6,624	-	50,620	-	57,244	-	36,135	36,135	48,223	(10,526)	37,697		
72509	760,562	11,285	-	86,241	132,600	230,126	-	-	-	82,158	41,466	123,624		
72510	621,335	9,219	-	70,454	368,193	447,866	-	100,169	100,169	67,118	64,636	131,754		
72601	88,530,273	1,313,620	-	10,038,555	2,476,840	13,829,015	-	-	-	9,563,253	684,006	10,247,259		
72602	7,410,717	109,961	-	840,310	233,967	1,184,238	-	-	-	800,523	80,422	880,945		
72604	41,854,141	621,035	-	4,745,892	1,942,433	7,309,360	-	-	-	4,521,185	533,505	5,054,690		
72605	2,884,504	42,801	-	327,077	87,261	457,139	-	23,236	23,236	311,591	24,869	336,460		
72606	965,560	14,327	-	109,486	167,220	291,033	-	-	-	104,302	48,971	153,273		
72613	198,885	2,951	-	22,552	115,169	140,672	-	-	-	21,484	34,893	56,377		
72614	401,828	5,962	-	45,564	19,733	71,259	-	4,505	4,505	43,406	5,829	49,235		
72616	-	-	-	-	-	-	-	5,239	5,239	-	(1,874)	(1,874)		
72622	12,911	192	-	1,464	8,686	10,342	-	33,277	33,277	1,395	(5,973)	(4,578)		
72701	10,767,893	159,775	-	1,220,985	156,713	1,537,473	-	37,029	37,029	1,163,174	29,516	1,192,690		
72702	2,504,261	37,158	-	283,961	46,154	367,273	-	-	-	270,516	13,412	283,928		
72705	4,000,198	59,355	-	453,587	330,730	843,672	-	-	-	432,111	93,784	525,895		
72801	4,826,379	71,614	-	547,269	36,668	655,551	-	897	897	521,357	12,870	534,227		
72802	8,948,936	132,785	-	1,014,730	310,015	1,457,530	-	-	-	966,686	100,358	1,067,044		
72806	414,790	6,155	-	47,034	-	53,189	-	30,310	30,310	44,807	(9,413)	35,394		
72807	75,283	1,117	-	8,537	32,559	42,213	-	-	-	8,132	10,523	18,655		
72808	13,494	200	-	1,530	20,452	22,182	-	19,102	19,102	1,458	2,103	3,561		
72901	15,998,840	237,392	-	1,814,127	564,670	2,616,189	-	-	-	1,728,233	165,800	1,894,033		
72902	5,232,671	77,643	-	593,339	-	670,982	-	134,920	134,920	565,246	(46,555)	518,691		
72911	2,587	38	-	293	1,693	2,024	-	-	-	279	462	741		
73001	3,012,749	44,703	-	341,620	122,295	508,618	-	54,112	54,112	325,444	14,015	339,459		
73002	10,817,583	160,512	-	1,226,619	32,802	1,419,933	-	324,628	324,628	1,168,541	(76,844)	1,091,697		
73101	2,702,588	40,101	-	306,450	-	346,551	-	74,899	74,899	291,940	(24,351)	267,589		
73102	866,231	12,853	-	98,223	20,050	131,126	-	-	-	93,572	5,959	99,531		
73201	60,070,773	891,335	-	6,811,498	636,531	8,339,364	-	201,675	201,675	6,488,990	101,549	6,590,539		
73202	5,803,556	86,114	-	658,072	60,325	804,511	-	46,885	46,885	626,914	(309)	626,605		
73203	5,050,426	74,939	-	572,674	76,255	723,868	-	30,334	30,334	545,559	9,957	555,516		
73204	2,554,484	37,904	-	289,656	57,899	385,459	-	-	-	275,941	20,012	295,953		
73205	6,012,308	89,211	-	681,743	44,859	815,813	-	-	-	649,464	15,096	664,560		
73206	2,208,737	32,773	-	250,451	4,060	287,284	-	24,956	24,956	238,593	(7,818)	230,775		
73207	70,159	1,041	-	7,955	9,315	18,311	-	13,810	13,810	7,579	(436)	7,143		
73208	-	-	-	-	-	-	-	6,990	6,990	-	(2,350)	(2,350)		
73209	470,770	6,985	-	53,382	-	60,367	-	112,945	112,945	50,854	(31,849)	19,005		
73212	233,432	3,464	-	26,469	43,713	73,646	-	-	-	25,216	13,925	39,141		
73213	284,491	4,221	-	26,469	2,470	38,950	-	6,229	6,229	30,731	(816)	29,915		
73215	240,128	3,563	-	27,229	311	31,103	-	1,878	1,878	25,939	(587)	25,352		
73216	580,117	8,608	-	65,780	125,128	199,516	-	66,826	66,826	62,666	26,519	89,185		
73217	2,640,521	39,180	-	299,412	70,600	409,192	-	-	-	285,235	24,399	309,634		
73223	120,356	1,786	-	13,648	3,561	18,995	-	22,938	22,938	13,001	(4,985)	8,016		
73224	-	-	-	-	-	-	-	46,363	46,363	-	(13,100)	(13,100)		
73225	3,477,025	51,592	-	394,264	125,968	571,824	-	-	-	375,597	42,209	417,806		
73226	494,359	7,335	-	56,056	18,546	81,937	-	-	-	53,402	5,546	58,948		
73301	5,115,613	75,906	-	580,066	-	655,972	-	150,177	150,177	552,601	(48,097)	504,504		

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 - Page 5 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
73302	2,191,159	32,513	-	248,458	31,288	312,259	-	-	59,868	59,868	236,694	(5,145)	231,549
73303	1,881,100	27,912	-	213,301	37,574	278,787	-	-	88,436	88,436	203,201	(21,377)	181,824
73311	221,789	3,291	-	25,149	10,723	39,163	-	-	44,200	44,200	23,958	(8,225)	15,733
73401	3,506,752	52,033	-	397,635	-	449,668	-	-	88,620	88,620	378,808	(26,570)	352,238
73402	3,601,059	53,433	-	408,329	-	461,762	-	-	88,044	88,044	388,995	(26,792)	362,203
73406	366,724	5,441	-	41,583	121,100	168,124	-	-	142,136	142,136	39,614	4,530	44,144
73407	104,224	1,546	-	11,818	68,192	81,556	-	-	55,910	55,910	11,259	(1,390)	9,869
73501	497,935	7,388	-	56,461	9,070	72,919	-	-	4,861	4,861	53,788	736	54,524
73502	2,278,845	33,814	-	258,401	31,909	324,124	-	-	22,406	22,406	246,166	693	246,859
73601	4,220,136	62,619	-	478,526	-	541,145	-	-	123,197	123,197	455,869	(39,323)	416,546
73602	7,010,994	104,030	-	794,985	288	899,303	-	-	1,931	1,931	757,344	(424)	756,920
73604	152,493	2,263	-	17,291	9,684	29,238	-	-	-	-	16,473	3,352	19,825
73607	252,912	3,753	-	28,678	29,025	61,456	-	-	-	-	27,320	7,972	35,292
73609	266,254	3,951	-	30,191	28,424	62,566	-	-	-	-	28,761	8,894	37,655
73613	50,425	748	-	5,718	27,038	33,504	-	-	-	-	5,447	8,758	14,205
73702	13,755,759	204,109	-	1,559,782	502,442	2,266,333	-	-	10,482	10,482	1,485,930	133,343	1,619,273
73703	5,490,326	81,466	-	622,555	79,853	783,874	-	-	-	-	593,078	22,629	615,707
73707	983,924	14,600	-	111,568	-	126,168	-	-	36,140	36,140	106,286	(11,558)	94,728
73708	1,598,892	23,725	-	181,300	2,155	207,180	-	-	4,974	4,974	172,716	(586)	172,130
73710	125,885	1,868	-	14,274	18,258	34,400	-	-	7,139	7,139	13,598	4,582	18,180
73801	6,648,836	98,656	-	753,920	8,414	860,990	-	-	59,414	59,414	718,223	(13,202)	705,021
73802	-	-	-	-	-	-	-	-	45,691	45,691	-	(15,171)	(15,171)
73803	17,576,426	260,801	-	1,993,012	4,213,921	6,467,734	-	-	1,655,967	1,655,967	1,898,648	557,511	2,456,159
73805	202,512	3,005	-	22,963	73,684	99,652	-	-	-	-	21,876	21,635	43,511
73806	214,865	3,188	-	24,364	-	27,552	-	-	6,360	6,360	23,210	(2,218)	20,992
73807	170,274	2,527	-	19,308	-	21,835	-	-	40,901	40,901	18,393	(11,176)	7,217
73809	50,197	745	-	5,692	-	6,437	-	-	15,657	15,657	5,422	(4,750)	672
73810	-	-	-	-	-	-	-	-	50,557	50,557	-	(13,845)	(13,845)
73811	160,914	2,388	-	18,247	-	20,635	-	-	24,555	24,555	17,382	(8,651)	8,731
73812	515,919	7,655	-	58,501	3,194	69,350	-	-	24,358	24,358	55,731	(7,840)	47,891
73815	33,405	496	-	3,788	9,062	13,346	-	-	20,430	20,430	3,609	(2,333)	1,276
73819	116,855	1,734	-	13,250	9,690	24,674	-	-	5,853	5,853	12,623	551	13,174
73820	70,844	1,051	-	8,033	16,349	25,433	-	-	52,545	52,545	7,653	(8,490)	(837)
73901	5,841,831	86,682	-	662,412	355,880	1,104,974	-	-	-	-	631,049	111,316	742,365
73902	1,944,208	28,848	-	220,456	214,911	464,215	-	-	-	-	210,018	61,926	271,944
73903	13,900,769	206,261	-	1,576,225	127,300	1,909,786	-	-	163,449	163,449	1,501,595	(23,724)	1,477,871
73906	1,168,199	17,334	-	132,464	-	149,798	-	-	133,023	133,023	126,192	(44,812)	81,380
73907	538,189	7,986	-	61,026	4,636	73,648	-	-	37,832	37,832	58,136	(8,664)	49,472
73911	3,328,185	49,384	-	377,387	99,391	526,162	-	-	54,643	54,643	359,519	20,638	380,157
74002	160,254	2,378	-	18,171	16,724	37,273	-	-	-	-	17,311	5,742	23,053
74003	77,941,506	1,156,503	-	8,837,882	-	9,994,385	-	-	1,389,439	1,389,439	8,419,429	(441,118)	7,978,311
74005	80,547,962	1,195,178	-	9,133,430	2,333,254	12,661,862	-	-	392,170	392,170	8,700,985	496,370	9,197,355
74009	1,268	19	-	144	830	993	-	-	9,152	9,152	137	(3,047)	(2,910)
74010	2,257,564	33,498	-	255,988	-	289,486	-	-	167,486	167,486	243,867	(56,222)	187,645
74013	2,527,242	37,499	-	286,568	-	324,067	-	-	120,185	120,185	272,999	(34,653)	238,346
74018	59,328	880	-	6,727	33,076	40,683	-	-	-	-	6,409	10,356	16,765
74101	650,073	9,646	-	73,712	29,908	113,266	-	-	47,376	47,376	70,222	(2,230)	67,992
74102	3,423,962	50,805	-	388,247	181,935	620,987	-	-	-	-	369,865	57,186	427,051
74106	59,277	880	-	6,722	8,223	15,825	-	-	9,278	9,278	6,403	409	6,812
74203	50,212,460	745,057	-	5,693,652	237,596	6,676,305	-	-	224,041	224,041	5,424,071	(15,301)	5,408,770
74204	1,447,084	21,472	-	164,086	-	185,558	-	-	211,993	211,993	156,318	(70,533)	85,785
74208	162,512	2,411	-	18,428	38,062	58,901	-	-	-	-	17,555	12,652	30,207
74213	988,312	14,665	-	112,066	2,091	128,822	-	-	73,752	73,752	106,760	(25,807)	80,953
74216	855,908	12,700	-	97,052	84,340	194,092	-	-	-	-	92,457	27,908	120,365
74217	439,799	6,526	-	49,869	-	56,395	-	-	35,818	35,818	47,508	(9,936)	37,572
74218	392,545	5,825	-	44,511	5,987	56,323	-	-	8,671	8,671	42,404	(225)	42,179
74219	11,947	177	-	1,531	-	1,531	-	-	400	400	1,291	(125)	1,166
74221	430,465	6,387	-	48,810	172	55,369	-	-	22,811	22,811	46,500	(6,162)	40,338
74222	649,870	9,643	-	73,690	16,028	99,361	-	-	48,837	48,837	70,201	(7,593)	62,608
74223	351,276	5,212	-	39,831	15,493	60,536	-	-	21,864	21,864	37,946	(424)	37,522
74224	367,484	5,453	-	41,670	10,033	57,156	-	-	33,912	33,912	39,697	(5,665)	34,032
74226	614,689	9,121	-	69,700	20,387	99,208	-	-	-	-	66,400	6,857	73,257
74228	-	-	-	-	-	-	-	-	17,871	17,871	-	(6,044)	(6,044)

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 - Page 6 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		
												Contributions	Contributions	Total Pension Expense
74229	1,918,615	28,469	-	217,554	-	246,023	-	-	75,941	75,941	207,253	(26,416)	180,837	
74230	17,853,434	264,911	-	2,024,422	147,178	2,436,511	-	-	240,857	240,857	1,928,571	(13,079)	1,915,492	
74231	-	-	-	-	15,811	15,811	-	-	21,592	21,592	-	(237)	(237)	
74234	249,462	3,702	-	28,287	22,630	54,619	-	-	-	-	26,948	7,845	34,793	
74239	72,315	1,073	-	8,200	-	9,273	-	-	2,486	2,486	7,812	(773)	7,039	
74242	49,106	729	-	5,568	32,130	38,427	-	-	-	-	5,305	8,767	14,072	
74301	16,984,488	252,017	-	1,925,891	442,225	2,620,133	-	-	-	-	1,834,705	147,568	1,982,273	
74302	17,061,166	253,155	-	1,934,586	164,144	2,351,885	-	-	234,187	234,187	1,842,988	(5,192)	1,837,796	
74308	-	-	-	-	-	-	-	-	21,963	21,963	-	(7,855)	(7,855)	
74310	43,982	653	-	4,987	2,087	7,727	-	-	2,491	2,491	4,751	67	4,818	
74311	45,733	679	-	5,186	-	5,865	-	-	33,807	33,807	4,940	(10,628)	(5,688)	
74401	5,208,803	77,289	-	590,633	-	667,922	-	-	247,197	247,197	562,667	(72,619)	490,048	
74402	3,703,836	54,958	-	419,983	109,685	584,626	-	-	97,835	97,835	400,097	(5,063)	395,034	
74406	174,738	2,593	-	19,814	36,343	58,750	-	-	32,837	32,837	18,876	(1,828)	17,048	
74408	159,696	2,370	-	18,108	1,275	21,753	-	-	-	-	17,251	410	17,661	
74501	7,337,641	108,877	-	832,024	563,231	1,504,132	-	-	186,656	186,656	792,630	86,920	879,550	
74504	1,886,275	27,989	-	213,887	49,947	291,823	-	-	-	-	203,760	15,070	218,830	
74506	8,015	119	-	909	-	1,028	-	-	3,664	3,664	866	(1,047)	(181)	
74509	279,139	4,142	-	31,652	5,534	41,328	-	-	6,743	6,743	30,153	139	30,292	
74510	70,184	1,041	-	7,958	-	8,999	-	-	1,384	1,384	7,581	(451)	7,130	
74601	25,624,051	380,212	-	2,905,542	618,177	3,903,931	-	-	-	-	2,767,972	189,701	2,957,673	
74602	34,738,112	515,447	-	3,938,996	-	4,454,443	-	-	220,500	220,500	3,752,495	(64,745)	3,687,750	
74604	5,722,084	84,905	-	648,834	523,304	1,257,043	-	-	-	-	618,113	152,684	770,797	
74607	1,715,545	25,455	-	194,528	24,665	244,648	-	-	5,350	5,350	185,317	4,817	190,134	
74609	3,986,349	59,150	-	452,017	304,777	815,944	-	-	-	-	430,615	86,917	517,532	
74613	3,108,906	46,130	-	352,523	195,364	594,017	-	-	-	-	335,832	60,847	396,679	
74620	33,228	493	-	3,768	3,278	7,539	-	-	-	-	3,589	1,134	4,723	
75025	-	-	-	-	-	-	-	-	121,445	121,445	-	(40,722)	(40,722)	
80101	43,323	643	-	4,912	8,595	14,150	-	-	-	-	4,680	2,791	7,471	
80201	217,072	3,221	-	24,614	41,839	69,674	-	-	-	-	23,449	14,576	38,025	
80401	77,768	1,154	-	8,818	541	10,513	-	-	18	18	8,401	189	8,590	
80402	27,648	410	-	3,135	3,875	7,420	-	-	2,772	2,772	2,987	629	3,616	
80405	181,333	2,691	-	20,562	6,246	29,499	-	-	4,052	4,052	19,588	1,128	20,716	
80503	3,754	56	-	426	-	482	-	-	26,239	26,239	406	(8,288)	(7,882)	
80601	2,587	38	-	293	680	1,011	-	-	171	171	279	124	403	
80701	114,573	1,700	-	12,991	4,511	19,202	-	-	21,460	21,460	12,376	(4,242)	8,134	
80801	37,210	552	-	4,219	-	4,771	-	-	217,356	217,356	4,020	(59,685)	(55,665)	
81001	394,117	5,848	-	44,690	11,750	62,288	-	-	95,253	95,253	42,574	(21,788)	20,786	
81102	142,246	2,111	-	16,130	1,667	19,908	-	-	831	831	15,366	369	15,735	
81301	71,884	1,067	-	8,151	46,668	55,886	-	-	523	523	7,765	12,546	20,311	
81402	-	-	-	-	-	-	-	-	1,630	1,630	-	(448)	(448)	
81403	1,801	27	-	204	-	231	-	-	1,521	1,521	195	(451)	(256)	
81501	165,251	2,452	-	18,738	9,942	31,132	-	-	4,683	4,683	17,851	2,278	20,129	
81601	3,272	49	-	371	2,141	2,561	-	-	2,261	2,261	353	(224)	129	
81701	-	-	-	-	-	-	-	-	1,762	1,762	-	(630)	(630)	
81802	877,265	13,017	-	99,474	114,575	227,066	-	-	-	-	94,764	34,981	129,745	
81901	-	-	-	-	401	401	-	-	548	548	-	(6)	(6)	
82001	4,667	69	-	529	2,274	2,872	-	-	1,313	1,313	504	151	655	
82101	183,565	2,724	-	20,815	58,548	82,087	-	-	226	226	19,829	15,894	35,723	
82106	-	-	-	-	170	170	-	-	1,112	1,112	-	(243)	(243)	
82107	-	-	-	-	-	-	-	-	11,940	11,940	-	(3,268)	(3,268)	
82109	254	4	-	29	923	956	-	-	1,095	1,095	27	31	58	
82201	191,732	2,845	-	21,741	27,211	51,797	-	-	5,845	5,845	20,711	8,137	28,848	
82301	619,458	9,192	-	70,241	92,881	172,314	-	-	-	-	66,915	26,867	93,782	
82401	27,546	409	-	3,123	934	4,466	-	-	1,278	1,278	2,976	(15)	2,961	
82402	28,104	417	-	3,187	12,430	16,034	-	-	2,286	2,286	3,036	2,574	5,610	
82501	46,240	686	-	5,243	-	5,929	-	-	3,405	3,405	4,995	(1,200)	3,795	
82502	-	-	-	-	-	-	-	-	23,288	23,288	-	(7,632)	(7,632)	
82601	495,297	7,349	-	56,163	1,303	64,815	-	-	8,569	8,569	53,503	(2,709)	50,794	
82701	4,363	65	-	494	447	1,006	-	-	23,434	23,434	471	(6,234)	(5,763)	
82801	42,613	632	-	4,832	-	5,464	-	-	18,205	18,205	4,603	(6,182)	(1,579)	
82901	139,531	2,070	-	15,821	38,907	56,798	-	-	8,665	8,665	15,073	11,551	26,624	
83001	41,826	621	-	4,743	2,294	7,658	-	-	183	183	4,518	770	5,288	

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 - Page 7 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
83202	43,171	641	-	4,895	-	5,536	-	-	1,466	1,466	4,663	(454)	4,209	
83205	179,709	2,667	-	20,378	3,726	26,771	-	-	-	-	19,413	1,279	20,692	
83206	598,101	8,875	-	67,820	-	76,695	-	-	7,986	7,986	64,608	(2,657)	61,951	
83402	15,041	223	-	1,705	-	1,928	-	-	16,960	16,960	1,625	(4,817)	(3,192)	
83501	125,961	1,869	-	14,283	36,698	52,850	-	-	-	-	13,607	10,049	23,656	
83601	130,020	1,929	-	14,743	4,911	21,583	-	-	884	884	14,045	1,024	15,069	
83701	31,883	473	-	3,616	2,416	6,505	-	-	3,951	3,951	3,444	(214)	3,230	
83802	10,755	160	-	1,219	6,903	8,282	-	-	-	-	1,162	1,914	3,076	
83805	105,467	1,565	-	11,959	-	13,524	-	-	29,817	29,817	11,393	(8,646)	2,747	
83806	21,408	318	-	2,427	-	2,745	-	-	1,208	1,208	2,313	(335)	1,978	
83901	40,558	602	-	4,599	2,904	8,105	-	-	9,021	9,021	4,381	(2,434)	1,947	
84002	613,396	9,102	-	69,554	103,250	181,906	-	-	-	-	66,260	30,252	96,512	
84003	927,208	13,758	-	105,137	-	118,895	-	-	89,421	89,421	100,159	(26,213)	73,946	
84203	233,406	3,463	-	26,466	24,035	53,964	-	-	4,468	4,468	25,213	7,377	32,590	
84207	127,914	1,898	-	14,505	14,884	31,287	-	-	30,455	30,455	13,818	(6,831)	6,987	
84208	29,525	438	-	3,348	7,181	10,967	-	-	-	-	3,189	2,318	5,507	
84209	355,639	5,277	-	40,327	92,626	138,230	-	-	-	-	38,417	31,468	69,885	
84210	135,372	2,009	-	15,350	2,388	19,747	-	-	49,319	49,319	14,623	(16,988)	(2,365)	
84211	5,707	85	-	647	1,444	2,176	-	-	340	340	616	272	888	
84212	18,313	272	-	2,076	411	2,759	-	-	4,664	4,664	1,978	(1,126)	852	
84301	263,134	3,904	-	29,837	-	33,741	-	-	23,065	23,065	28,424	(7,696)	20,728	
84401	207,433	3,078	-	23,521	27,788	54,387	-	-	-	-	22,407	9,812	32,219	
84603	130,831	1,941	-	14,835	22,707	39,483	-	-	2,525	2,525	14,133	7,432	21,565	
84604	65,111	966	-	7,383	1,417	9,766	-	-	698	698	7,033	317	7,350	
84605	-	-	-	-	-	-	-	-	462	462	-	(165)	(165)	
90203	9,196,116	136,453	-	1,042,758	-	1,179,211	-	-	247,373	247,373	993,387	(72,478)	920,909	
90208	139,963	2,077	-	15,870	31,272	49,219	-	-	28,066	28,066	15,119	3,526	18,645	
90403	12,663,781	187,906	-	1,435,962	40,923	1,664,791	-	-	174,382	174,382	1,367,972	(32,944)	1,335,028	
90407	595,590	8,837	-	67,534	-	76,371	-	-	30,707	30,707	64,337	(10,404)	53,933	
90704	5,831,634	86,530	-	661,256	297,634	1,045,420	-	-	59,392	59,392	629,947	59,968	689,915	
90705	6,317,724	93,743	-	716,375	81,062	891,180	-	-	34,949	34,949	682,456	9,618	692,074	
90707	1,420,274	21,074	-	161,047	29,185	211,306	-	-	4,939	4,939	153,421	6,197	159,618	
90709	15,674,475	232,579	-	1,777,348	-	2,009,927	-	-	430,541	430,541	1,693,195	(141,872)	1,551,323	
90710	1,201,883	17,834	-	136,283	5,453	159,570	-	-	-	-	129,830	1,534	131,364	
90711	5,723,809	84,930	-	649,030	803,861	1,537,821	-	-	-	-	618,300	243,454	861,754	
90803	6,251,193	92,756	-	708,830	50,898	852,484	-	-	-	-	675,269	15,121	690,390	
90807	165,251	2,452	-	18,738	-	21,190	-	-	19,480	19,480	17,851	(6,307)	11,544	
90809	115,029	1,707	-	13,043	29,275	44,025	-	-	11,358	11,358	12,426	3,926	16,352	
90810	190,058	2,820	-	21,551	18,565	42,936	-	-	45,095	45,095	20,531	(5,664)	14,867	
91007	12,669,387	187,989	-	1,436,597	751,155	2,375,741	-	-	-	-	1,368,578	211,854	1,580,432	
91009	1,801,100	26,725	-	204,229	3,453	234,407	-	-	1,493	1,493	194,559	408	194,967	
91203	367,408	5,452	-	41,661	325	47,438	-	-	32,236	32,236	39,688	(11,441)	28,247	
91503	305,721	4,536	-	34,667	78,652	117,855	-	-	-	-	33,025	22,093	55,118	
91604	258,238	3,832	-	29,282	4,402	37,516	-	-	-	-	27,896	1,398	29,294	
91605	120,178	1,783	-	13,627	1,940	17,350	-	-	14,314	14,314	12,982	(4,590)	8,392	
91803	2,924,175	43,389	-	331,576	-	374,965	-	-	59,546	59,546	315,876	(18,604)	297,272	
91804	37,793	561	-	4,286	614	5,461	-	-	537	537	4,083	(25)	4,058	
91807	758,786	11,259	-	86,040	-	97,299	-	-	37,568	37,568	81,966	(11,579)	70,387	
92109	308,080	4,571	-	34,933	870	40,374	-	-	61,743	61,743	33,280	(16,536)	16,744	
92114	852,940	12,656	-	96,716	141,900	251,272	-	-	2,537	2,537	92,137	50,059	142,196	
92116	427,320	6,341	-	48,454	99,277	154,072	-	-	46,178	46,178	46,160	22,907	69,067	
92117	642,286	9,530	-	72,829	152,509	234,868	-	-	-	-	69,381	41,629	111,010	
92118	154,040	2,286	-	17,467	8,229	27,982	-	-	4,086	4,086	16,640	1,828	18,468	
92202	762,464	11,314	-	86,457	46,187	143,958	-	-	-	-	82,363	14,916	97,279	
92204	3,353,651	49,762	-	380,275	222,663	652,700	-	-	890,163	890,163	362,269	(163,246)	199,023	
92302	8,149,237	120,919	-	924,052	212,174	1,257,145	-	-	23,534	23,534	880,300	49,475	929,775	
92310	2,553,063	37,883	-	289,495	57,611	384,989	-	-	44,861	44,861	275,788	(325)	275,463	
92313	1,271,002	18,859	-	144,121	51,061	214,041	-	-	18,684	18,684	137,297	7,250	144,547	
92318	90,045	1,336	-	10,210	48	11,594	-	-	1,671	1,671	9,727	(585)	9,142	
92319	3,820,641	56,691	-	433,227	-	489,918	-	-	95,371	95,371	412,715	(27,356)	385,359	
92404	352,113	5,225	-	39,927	34,266	79,418	-	-	-	-	38,036	11,721	49,757	
92502	1,103,087	16,368	-	125,080	50,262	191,710	-	-	10,044	10,044	119,158	15,236	134,394	
92606	15,107,522	224,167	-	1,713,060	561,436	2,498,663	-	-	17,916	17,916	1,631,951	146,781	1,778,732	

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 - Page 8 of 8  
As of and for the Fiscal Year Ended June 30, 2016

Participating Employer	Net Pension Liability As of June 30, 2016	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense				
		Net Difference between Expected and Actual Experience		Difference between Projected and Actual 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		Net Difference between Expected and Actual Experience		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
		Actual Experience	Assumption Changes	Investment Earnings	Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Actual Experience	Assumption Changes	Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	Total Pension Expense
92609	105,213	1,561	-	11,930	475	13,966	-	-	-	-	11,365	-	-	132	11,497	
92805	1,267,578	18,808	-	143,732	96,477	259,017	-	-	-	-	136,927	-	-	31,335	168,262	
93005	3,260,562	48,381	-	369,719	117,460	535,560	-	-	-	-	352,214	-	-	34,368	386,582	
93706	727,715	10,798	-	82,517	10,676	103,991	-	-	40,612	40,612	78,609	-	-	(11,612)	66,997	
93808	432,545	6,418	-	49,047	27,326	82,791	-	-	60,716	60,716	46,725	-	-	(14,259)	32,466	
94215	894,868	13,278	-	101,470	22,438	137,186	-	-	68,079	68,079	96,666	-	-	(18,227)	78,439	
94216	3,434,640	50,963	-	389,458	7,509	447,930	-	-	24,365	24,365	371,018	-	-	(6,666)	364,352	
94218	1,128,300	16,742	-	127,939	-	144,681	-	-	16,650	16,650	121,882	-	-	(4,832)	117,050	
94219	769,059	11,411	-	87,205	20,716	119,332	-	-	5,171	5,171	83,076	-	-	3,803	86,879	
94220	953,994	14,155	-	108,174	175,047	297,376	-	-	-	-	103,053	-	-	56,518	159,571	
94221	966,549	14,342	-	109,598	167,784	291,724	-	-	-	-	104,409	-	-	48,979	153,388	
94224	147,902	2,195	-	16,771	1,757	20,723	-	-	2,003	2,003	15,977	-	-	(237)	15,740	
94225	1,074,704	15,947	-	121,862	32,012	169,821	-	-	85,387	85,387	116,092	-	-	(21,804)	94,288	
94226	841,577	12,487	-	95,427	62,457	170,371	-	-	-	-	90,909	-	-	20,003	110,912	
94227	866,054	12,851	-	98,203	45,336	156,390	-	-	-	-	93,553	-	-	15,760	109,313	
94228	214,383	3,181	-	24,309	1,026	28,516	-	-	2,398	-	23,158	-	-	(578)	22,580	
94229	776,161	11,517	-	88,009	233,972	333,498	-	-	-	-	83,843	-	-	64,428	148,271	
94231	415,652	6,167	-	47,131	-	53,298	-	-	13,705	-	44,900	-	-	(3,895)	41,005	
94232	63,361	940	-	7,184	30,845	38,969	-	-	-	-	6,844	-	-	8,706	15,550	
94504	141,992	2,107	-	16,101	13,423	31,631	-	-	-	-	15,338	-	-	3,837	19,175	
94607	719,674	10,679	-	81,605	20,792	113,076	-	-	-	-	77,741	-	-	5,894	83,635	
<b>Totals<sup>1</sup></b>	<b>2,536,474,726</b>	<b>37,636,434</b>	<b>-</b>	<b>287,613,934</b>	<b>53,621,933</b>	<b>378,872,301</b>	<b>-</b>	<b>-</b>	<b>53,852,175</b>	<b>53,852,175</b>	<b>273,996,112</b>	<b>-</b>	<b>-</b>	<b>(78,604)</b>	<b>273,917,508</b>	

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

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2016**

**Note 1: Description of the Entity**

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

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

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

**Membership**

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

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

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2016**

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

**Benefits**

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

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

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

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

**South Carolina Retirement Systems  
Notes to the Schedules of Employer Allocations And  
Schedules of Pension Amounts by Employer  
Fiscal Year Ended June 30, 2016**

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. Upon recommendation by the actuary in the annual actuarial valuation, the PEBA Board may adopt and present to the SFAA for approval an increase in the SCRS and PORS employer and employee contribution rates, but any such increase may not result in a differential between the employee and total employer contribution rate that exceeds 2.9 percent of earnable compensation for SCRS and 5 percent for PORS. An increase in the contribution rates adopted by the Board may not provide for an increase of more than one-half of one percent in any one year. If the scheduled employee and employer contributions provided in statute or the rates last adopted by the Board are insufficient to maintain a thirty year amortization schedule of the unfunded liabilities of the plans, the Board shall increase the contribution rates in equal percentage amounts for the employer and employee as necessary to maintain the thirty-year amortization period; and, this increase is not limited to one-half of one percent per year.

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

	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2016</u>
<b>SCRS</b>		
Employee Class Two	8.66%	8.16%
Employee Class Three	8.66%	8.16%
<b>State ORP</b>		
Employee	8.66%	8.16%
<b>PORS</b>		
Employee Class Two	9.24%	8.74%
Employee Class Three	9.24%	8.74%

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

	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2016</u>
<b>SCRS</b>		
Employer Class Two	11.41%	10.91%
Employer Class Three	11.41%	10.91%
Employer Incidental Death Benefit	0.15%	0.15%
<b>State ORP</b>		
Employer Contribution <sup>2</sup>	11.41%	10.91%
Employer Incidental Death Benefit	0.15%	0.15%
<b>PORS</b>		
Employer Class Two	13.84%	13.34%
Employer Class Three	13.84%	13.34%
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.

**South Carolina Retirement Systems  
Notes to the Schedules of Employer Allocations And  
Schedules of Pension Amounts by Employer  
Fiscal Year Ended June 30, 2016**

**Note 2: Actuarial Assumptions and Methods**

Actuarial valuations 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. Actuarial assumptions and methods used during the annual valuation process are subject to periodic revision, typically with an experience study, as actual results over an extended period of time are compared with past expectations and new estimates are made about the future.

South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued as of July 1, 2015. As a result of the experience study, the actuary recommended adjustments to the actuarial assumptions, which included salary increase, payroll growth, mortality, retirement, terminations, refunds, disability, inflation, and asset valuation method. The experience study also recommended reducing the long-term investment rate of return assumption, which is a prescribed assumption that is set in state statute by the General Assembly, from 7.50 to 7.25 percent. With the exception of the rate of return, all recommended assumption and method changes were adopted by both the PEBA Board and SFAA, as co-fiduciaries. The General Assembly did not change the assumed annual rate of return during the 2016 legislative session so that assumption currently remains at 7.50 percent. The newly adopted assumptions and methods will be first used to perform the July 1, 2016, actuarial valuation, the results of which will be used in determining the total pension liability as of the June 30, 2017, measurement date.

The June 30, 2016, total pension liability, net pension liability, and sensitivity information were determined by our consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on the July 1, 2015, actuarial valuations, as adopted by the PEBA Board and SFAA which utilized membership data as of July 1, 2015. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2016, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS.

The following provides a summary of the actuarial assumptions and methods used in the July 1, 2015, valuations for SCRS and PORS.

	<b>SCRS</b>	<b>PORS</b>
Actuarial cost method	Entry age normal	Entry age normal
Investment rate of return <sup>1</sup>	7.5%	7.5%
Projected salary increases	3.5% to 12.5% (varies by service) <sup>1</sup>	4.0% to 10.0% (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 2.75%		

The post-retiree mortality assumption is dependent upon the member's job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using published Scale AA projected from the year 2000. Assumptions used in the July 1, 2015, valuations for SCRS and PORS are as follows.

<b>Former Job Class</b>	<b>Males</b>	<b>Females</b>
Educators	RP-2000 Males (with White Collar adjustment) multiplied by 110%	RP-2000 Females (with White Collar adjustment) multiplied by 95%
General Employees and Members of the General Assembly	RP-2000 Males multiplied by 100%	RP-2000 Females multiplied by 90%
Public Safety and Firefighters	RP-2000 Males (with Blue Collar adjustment) multiplied by 115%	RP-2000 Females (with Blue Collar adjustment) multiplied by 115%

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2016**

**Note 3: Net Pension Liability**

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2016, for SCRS and PORS are presented below.

<b>System</b>	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Employers' Net Pension Liability (Asset)</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
SCRS	\$ 45,356,214,752	\$ 23,996,362,354	\$ 21,359,852,398	52.9%
PORS	6,412,510,458	3,876,035,732	2,536,474,726	60.4%

The total pension liability is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the [Systems' financial statements](#). The net pension liability 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, as used in the July 1, 2015, actuarial valuations, was based upon the 30 year capital markets outlook at the end of third quarter 2015. 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 revised target asset allocation adopted beginning January 1, 2016. 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 below. For actuarial purposes, the 7.50 percent assumed annual investment rate of return used in the calculation of the total pension liability includes a 4.75 percent real rate of return and a 2.75 percent inflation component.

<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>43.0%</b>		
Global Public Equity	34.0%	6.52%	2.22%
Private Equity	9.0%	9.30%	0.84%
<b>Real Assets</b>	<b>8.0%</b>		
Real Estate	5.0%	4.32%	0.22%
Commodities	3.0%	4.53%	0.13%
<b>Opportunistic</b>	<b>20.0%</b>		
GTAA/Risk Parity	10.0%	3.90%	0.39%
HF (Low Beta)	10.0%	3.87%	0.39%
<b>Diversified Credit</b>	<b>17.0%</b>		
Mixed Credit	5.0%	3.52%	0.17%
Emerging Markets Debt	5.0%	4.91%	0.25%
Private Debt	7.0%	4.47%	0.31%
<b>Conservative Fixed Income</b>	<b>12.0%</b>		
Core Fixed Income	10.0%	1.72%	0.17%
Cash and Short Duration (Net)	2.0%	0.71%	0.01%
Total Expected Real Return	100%		5.10%
Inflation for Actuarial Purposes			2.75%
Total Expected Nominal Return			7.85%



**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2016**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that the funding policy specified in the South Carolina State Code of Laws will remain unchanged in future years. Based on those assumptions, each System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity Analysis**

The following table presents the collective net pension liability of the participating employers calculated using the discount rate of 7.50 percent, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is 1.00 percent lower (6.50 percent) or 1.00 percent higher (8.50 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 (6.50%)</b>	<b>Current Discount Rate (7.50%)</b>	<b>1.00% Increase (8.50%)</b>
SCRS	\$ 26,645,830,988	\$ 21,359,852,398	\$ 16,959,474,388
PORS	3,324,267,374	2,536,474,726	1,828,495,252

**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, 2016, are presented below.

<b>Description</b>	<b>SCRS</b>	<b>PORS</b>
Service cost (annual cost of current service)	\$ 763,357,253	\$ 156,567,605
Interest on the total pension liability	3,231,571,484	453,695,774
Changes in plan benefits	-	-
Plan Administrative Costs	13,149,023	2,054,380
Plan Member Contributions	(754,152,784)	(115,188,160)
Expected return on plan assets	(1,848,509,410)	(295,218,627)
Recognition of current year amortization - Difference between expected and actual experience	151,526,411	17,143,368
Recognition of current year amortization - Difference between projected and actual investment earnings	343,798,746	56,088,220
Other	996,763	(1,146,448)
<b>Total</b>	<b>\$ 1,901,737,486</b>	<b>\$ 273,996,112</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 net pension liability 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.

**South Carolina Retirement Systems**  
**Notes to the Schedules of Employer Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2016**

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

The following schedules reflect the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2016.

<b>Difference between expected and actual experience</b>						
	<b>SCRS</b>			<b>PORS</b>		
	<b>June 30, 2014</b>	<b>June 30, 2015</b>	<b>June 30, 2016</b>	<b>June 30, 2014</b>	<b>June 30, 2015</b>	<b>June 30, 2016</b>
<b>Initial Balance (Inflow)/Outflow</b>	\$ 638,744,910	\$ (44,635,755)	\$ 46,713,913	\$ 64,336,408	\$ 6,770,951	\$ 11,581,930
<b>Amortization period<sup>1</sup></b>	<b>4.233</b>	<b>4.164</b>	<b>4.116</b>	<b>4.856</b>	<b>4.796</b>	<b>4.665</b>
<b>Amortized<sup>2</sup> period ending June 30,</b>						
2014	\$ (150,896,506)			\$ (13,248,848)		
2015	(150,896,506)	\$ 10,719,442		(13,248,848)	\$ (1,411,791)	
2016	(150,896,506)	10,719,442	\$ (11,349,347)	(13,248,848)	(1,411,791)	(2,482,729)
2017	(150,896,506)	10,719,442	(11,349,347)	(13,248,848)	(1,411,791)	(2,482,729)
2018	(35,158,886)	10,719,442	(11,349,347)	(11,341,016)	(1,411,791)	(2,482,729)
2019	-	1,757,987	(11,349,347)	-	(1,123,787)	(2,482,729)
2020	-	-	(1,316,525)	-	-	(1,651,014)
2021	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-

<b>Difference between projected and actual investment earnings</b>						
	<b>SCRS</b>			<b>PORS</b>		
	<b>June 30, 2014</b>	<b>June 30, 2015</b>	<b>June 30, 2016</b>	<b>June 30, 2014</b>	<b>June 30, 2015</b>	<b>June 30, 2016</b>
<b>Initial Balance (Inflow)/Outflow</b>	\$(1,814,365,085)	\$ 1,519,455,598	\$ 2,013,903,217	\$ (276,891,612)	\$ 237,477,938	\$ 319,854,772
<b>Amortization period<sup>3</sup></b>	<b>5</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			\$ 55,378,322		
2015	362,873,017	\$ (303,891,120)		55,378,322	\$ (47,495,588)	
2016	362,873,017	(303,891,120)	\$ (402,780,643)	55,378,322	(47,495,588)	\$ (63,970,954)
2017	362,873,017	(303,891,120)	(402,780,643)	55,378,322	(47,495,588)	(63,970,954)
2018	362,873,017	(303,891,120)	(402,780,643)	55,378,324	(47,495,588)	(63,970,954)
2019	-	(303,891,118)	(402,780,643)	-	(47,495,586)	(63,970,954)
2020	-	-	(402,780,645)	-	-	(63,970,956)
2021	-	-	-	-	-	-
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 Allocations And**  
**Schedules of Pension Amounts by Employer**  
**Fiscal Year Ended June 30, 2016**

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

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

**Note 6: Employer Contributions**

Employers' proportionate shares were calculated on the basis of employer contributions actually remitted to the plan for the fiscal year ended June 30, 2016. Employer contributions recognized by the Systems that are not representative of future contribution effort are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution effort are contributions towards the purchase of employee service purchases and employer contributions paid by employees.

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

	<b>SCRS</b>	<b>PORS</b>
Employer Contributions Reported in SCRS Statement of Changes in Net Position for the fiscal year ended June 30, 2016	\$ 1,072,659,190	\$ 175,222,884
Deduct: Employer Contributions Not Representative of Future Contribution Effort	(1,645,614)	(56,191)
Employer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2016 Measurement Date	\$ 1,071,013,576	\$ 175,166,693

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

Information contained in these Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the [Systems' audited financial statements](#) for the fiscal year ended June 30, 2016, and the accounting and financial reporting actuarial valuation as of June 30, 2016. 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, 2016, as administered by the South Carolina Public Employee Benefit Authority, and have issued our report thereon dated January 25, 2017.

**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.

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*CliftonLarsonAllen LLP*

Baltimore, Maryland  
January 25, 2017