

South Carolina Public Employee
Benefit Authority
South Carolina Retirement Systems
GASB Statements No. 67 and 68 Accounting and
Financial Reporting for Pensions
as of June 30, 2017





December 29, 2017

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

Subject: GASB Reporting and Disclosure Information for Fiscal Year Ending June 30, 2017

Dear Members of the Board:

This report contains information for each of the five retirement systems (i.e. South Carolina Retirement System, Police Officers Retirement System, Judges and Solicitors Retirement System, General Assembly Retirement System, and South Carolina National Guard Supplemental Retirement Plan) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans." Additionally, this report provides employers participating in the South Carolina Retirement Systems with information that is required in connection with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2017 and June 30, 2018. The information provided herein was prepared for the purpose of assisting the South Carolina Public Employee Benefit Authority (PEBA) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 67 and 68.

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2016. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2017, using generally accepted actuarial principles. There was legislation enacted during the 2017 legislative session that had a material change in benefit provisions for any of the systems. However, the Retirement System Funding and Administration Act of 2017 was signed into law April 25, 2017, and included a provision to reduce the assumed rate of return from 7.50% to 7.25% effective July 1, 2017. As a result of this legislation, we did make an adjustment to the calculation of the roll-forward Total Pension Liability for this assumption change as of the measurement date of June 30, 2017. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67.

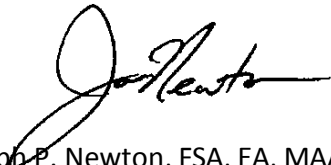
This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in SCRS and PORS. The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer systems maintained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

This report is based upon information furnished by PEBA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by PEBA.

This report complements the actuarial valuation report as of July 1, 2016, provided for plan funding purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period that ended June 30, 2017. Please see the actuarial valuation report as of July 1, 2016 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement Nos. 67 and 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from PEBA's 2017 Comprehensive Annual Financial Report.

Measurement of the Net Pension Liability

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2016. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2017, using generally accepted actuarial principles. There was legislation enacted during the 2017 legislative session that had a material change in benefit provisions for any of the systems. However, the Retirement System Funding and Administration Act of 2017 was enacted before the June 30, 2017 measurement date and included a provision to reduce the assumed rate of return from 7.50% to 7.25% effective July 1, 2017. As a result of this legislation, we did make an adjustment to the calculation of the roll-forward Total Pension Liability for this assumption change as of the measurement date of June 30, 2017. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement Nos. 67 and 68.

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

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

Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer plans maintained by PEBA, are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for FY 2017 (including contributions the employers made to the system on behalf of working retirees, members participating in TERI, and members in the State ORP). This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2016:

Membership Status	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Inactive plan members currently receiving benefits: ¹	137,855	17,288	210	358	4,709
Inactive plan members entitled to but not yet receiving benefits:	169,806	15,001	2	49	1,969
Active Plan Members:	190,923	26,651	157	102	12,253
Total Plan Members:	498,584	58,940	369	509	18,931

¹ Includes retirees, beneficiaries, disabled members, and members in TERI.

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2017 fiscal year, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2017 fiscal year.

Development of Average Expected Remaining Service Life	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Total expected remaining service lives of all employees (years):	2,030,591	268,344	1,676	790	206,116
Total plan members:	498,584	58,940	369	509	18,931
Average expected remaining service life (years):	4.073	4.553	4.542	1.552	10.888

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

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net Pension Liability as of June 30, 2017

System (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
South Carolina Retirement System (SCRS)	\$ 48,244,437,494	\$ 25,732,829,268	\$ 22,511,608,226	53.3%	\$ 8,213,041,976	274.1%
Police Officers Retirement System (PORS)	7,013,684,001	4,274,123,178	2,739,560,823	60.9%	1,187,195,086	230.8%
Retirement System for Judges and Solicitors (JSRS)	299,038,956	152,150,663	146,888,293	50.9%	21,958,224	668.9%
Retirement System for the General Assembly (GARS)	74,727,722	31,788,581	42,939,141	42.5%	2,316,400	1,853.7%
National Guard Supplemental Retirement Plan (SCNG)	67,221,514	26,035,884	41,185,630	38.7%	Not Applicable ²	Not Applicable ²

Note:

¹ The projected payroll for fiscal year 2017 is based on the actuarial valuation as of July 1, 2016.

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

Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability for the Measurement Period Ending June 30, 2017

Change in the Net Pension Liability (1)	SCRS (2)	PORS (3)	JSRS (4)	GARS (5)	SCNG (6)
Total pension liability					
Service Cost	\$ 804,056,809	\$ 166,682,190	\$ 6,185,632	\$ 487,834	\$ 695,901
Interest	3,318,051,295	473,058,823	20,403,622	5,293,297	4,588,515
Benefit Changes	0	0	0	0	0
Difference between actual and expected experience	54,584,031	5,043,820	(994,552)	(348,473)	(843,274)
Assumption Changes	1,746,649,065	333,189,865	13,789,729	2,330,118	4,160,924
Benefit Payments	(3,035,118,458)	(376,801,155)	(18,601,915)	(6,736,856)	(4,425,602)
Net Change in Total Pension Liability	2,888,222,742	601,173,543	20,782,516	1,025,920	4,176,464
Total Pension Liability - Beginning	45,356,214,752	6,412,510,458	278,256,440	73,701,802	63,045,050
Total Pension Liability - Ending (a)	\$ 48,244,437,494	\$ 7,013,684,001	\$ 299,038,956	\$ 74,727,722	\$ 67,221,514
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,168,847,156	\$ 192,005,864	\$ 10,533,374	\$ 4,539,003	\$ 4,590,799
Contributions - Member	826,542,566	127,840,332	2,928,412	467,835	0
Refunds of contributions to members	(105,169,370)	(19,963,637)	(628,824)	0	0
Retirement benefits	(2,907,272,042)	(352,985,922)	(17,679,663)	(6,677,413)	(4,425,602)
Death benefits	(22,677,046)	(3,851,596)	(293,428)	(59,443)	0
Net Investment Income	2,791,215,031	455,913,994	16,399,398	3,328,394	2,533,288
Administrative Expense	(13,469,609)	(2,149,090)	(78,613)	(17,326)	(12,713)
Net transfers to affiliated systems	(1,549,772)	1,277,501	252,749	19,522	0
Other	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	1,736,466,914	398,087,446	11,433,405	1,600,572	2,685,772
Plan Fiduciary Net Position - Beginning	23,996,362,354	3,876,035,732	140,717,258	30,188,009	23,350,112
Plan Fiduciary Net Position - Ending (b)	\$ 25,732,829,268	\$ 4,274,123,178	\$ 152,150,663	\$ 31,788,581	\$ 26,035,884
Net Pension Liability - Ending (a) - (b)	22,511,608,226	2,739,560,823	146,888,293	42,939,141	41,185,630
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.3%	60.9%	50.9%	42.5%	38.7%
Covered Payroll	\$ 8,213,041,976	\$ 1,187,195,086	\$ 21,958,224	\$ 2,316,400	N/A
Net Pension Liability as a Percentage of Covered Payroll	274.1%	230.8%	668.9%	1,853.7%	N/A

Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2017

Table 1. Schedule of Employer Contributions for SCRS, PORS, and JSRS

System (1)	Actuarially Determined Contribution as a Percent of Covered Payroll ¹ (2)	Actual Rate Contributed by Participating Employers (3)	Contribution Deficiency (Excess) (4)	Total Employer Contributions for the 2017 Fiscal Year ² (5)	Covered Payroll ³ (6)
South Carolina Retirement System (SCRS)	11.56%	11.56%	\$ -	\$ 1,168,847,156	\$ 8,213,041,976
Police Officers Retirement System (PORS)	14.24%	14.24%	-	192,005,864	1,187,195,086
Retirement System for Judges and Solicitors (JSRS)	47.97%	47.97%	-	10,533,374	21,958,224

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

System (1)	Actuarially Determined Contribution ⁴ (2)	Total Employer Contributions for the 2017 Fiscal Year (3)	Contribution Deficiency (Excess) (4)	Covered Payroll ⁵ (5)
Retirement System for the General Assembly (GARS)	\$ 4,539,003	\$ 4,539,003	\$ -	\$ 2,316,400
National Guard Supplemental Retirement Plan (SCNG)	4,508,584	4,590,799	(82,215)	N/A

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

² Includes employer contributions on employee payroll the payroll of members in TERI as well as contributions remitted to SCRS on the payroll of employees participating in the State ORP.

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

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

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

Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates documented in the schedule on the previous page are calculated as of July 1, 2014 for JSRS and GARS, and July 1, 2015 for the SCRS, PORS, and SCNG. The actuarial methods and assumptions were used to determine the contribution rates reported in that schedule:

Item (1)	SCRS (2)	PORS (3)	JSRS (4)	GARS (5)	SCNG (6)
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% difference recognition	20% difference recognition	20% difference recognition	20% difference recognition	20% difference recognition
Amortization Method:	Level % of Pay	Level % of Pay	Level % of Pay	Level Dollar	Level Dollar
Amortization Period:	30 Years Variable, but not to exceed 30 years	27 Years Variable, but not to exceed 30 years	28 Years Variable, but not to exceed 30 years	13 Years, Closed	17 Years, Closed
Investment Return:	7.50%	7.50%	7.50%	7.50%	7.50%
Inflation:	2.75%	2.75%	2.75%	2.75%	2.75%
Salary Increases:	3.50% plus step-rate increases for members with less than 25 years of service.	4.00% plus step-rate increases for members with less than 12 years of service.	3.00%	None.	None.
Mortality:	RP-2000 Mortality Table (White Collar Adjustment for Educators), projected at Scale AA from Year 2000. Male rates multiplied by 100% for non-educators and 110% for educators. Female rates multiplied by 90% for non-educators and 95% for educators.	RP-2000 Mortality Table with Blue Collar Adjustment, projected at Scale AA from Year 2000. Male and female rates are multiplied by 115%.	RP-2000 Mortality Table with White Collar Adjustment, projected at Scale AA from Year 2000. Male rates are multiplied by 110%. Female rates are multiplied by 95%.	RP-2000 Mortality Table, projected at Scale AA from Year 2000. Male rates are multiplied by 100%. Female rates are multiplied by 90%.	RP-2000 Mortality Table with Blue Collar Adjustment, projected at Scale AA from Year 2000. Male and female rates are multiplied by 115%.

Other Comments:

Member and employer contribution rates for SCRS and PORS are determined in accordance with Sections 9-1-1085 and 9-11-225 of the South Carolina Code, respectively. Contribution requirements for JSRS, GARS and the SCNG are determined in accordance with funding policies established and maintained by the PEBA Board.

Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

System	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
(1)	(2)	(3)	(4)
South Carolina Retirement System (SCRS)	\$ 29,014,370,642	\$ 22,511,608,226	\$ 18,565,959,440
Police Officers Retirement System (PORS)	3,698,928,254	2,739,560,823	1,983,879,869
Retirement System for Judges and Solicitors (JSRS)	180,690,483	146,888,293	120,044,774
Retirement System for the General Assembly (GARS)	49,589,058	42,939,141	37,535,119
National Guard Supplemental Retirement Plan (SCNG)	50,042,618	41,185,630	34,443,200

Exhibit 5

Components of Aggregate Pension Expense for the Fiscal Year Ending June 30, 2017

	SCRS (1)	PORS (2)	JSRS (3)	GARS (4)	SCNG (5)
1. Total service cost:	\$ 804,056,809	\$ 166,682,190	\$ 6,185,632	\$ 487,834	\$ 695,901
2. Interest on total pension liability:	3,318,051,295	473,058,823	20,403,622	5,293,297	4,588,515
3. Current-period benefit changes:	-	-	-	-	-
4. Member contributions:	(826,542,566)	(127,840,332)	(2,928,412)	(467,835)	-
5. Projected earnings on plan investments:	(1,760,174,122)	(288,534,184)	(10,367,570)	(2,199,307)	(1,756,977)
6. Administrative expense:	13,469,609	2,149,090	78,613	17,326	12,713
7. Other:	1,549,772	(1,277,501)	(252,749)	(19,522)	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	593,763,852	91,431,460	1,199,391	1,591,303	245,238
9. Recognition of deferred outflows/ (inflows) due to assets: ²	137,590,564	22,612,258	825,561	245,899	229,845
10. Total Aggregate Pension Expense:	\$ 2,281,765,213	\$ 338,281,804	\$ 15,144,088	\$ 4,948,995	\$ 4,015,235

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.

Exhibit 6

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2017 for SCRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 1,031,040,909	\$ 2,522,795,932	\$ 1,756,786,943	\$ 766,008,989
2. Differences between expected and actual experience	54,584,031	0	276,003,989	23,196,871	252,807,118
3. Assumption Changes	1,746,649,065	0	1,746,649,065	0	1,746,649,065
4. Total	\$ 1,801,233,096	\$ 1,031,040,909	\$ 4,545,448,986	\$ 1,779,983,814	\$ 2,765,465,172

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 206,208,182	\$ 706,671,763	\$ 569,081,199	\$ 137,590,564
2. Differences between expected and actual experience	13,401,432	0	175,647,285	10,719,442	164,927,843
3. Assumption Changes	428,836,009	0	428,836,009	0	428,836,009
4. Total	\$ 442,237,441	\$ 206,208,182	\$ 1,311,155,057	\$ 579,800,641	\$ 731,354,416

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 824,832,727	\$ 1,816,124,169	\$ 1,187,705,744	\$ 628,418,425
2. Differences between expected and actual experience	41,182,599	0	100,356,704	12,477,429	87,879,275
3. Assumption Changes	1,317,813,056	0	1,317,813,056	0	1,317,813,056
4. Total	\$ 1,358,995,655	\$ 824,832,727	\$ 3,234,293,929	\$ 1,200,183,173	\$ 2,034,110,756

Exhibit 7

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2017 for PORS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 167,379,810	\$ 398,370,580	\$ 278,136,456	\$ 120,234,124
2. Differences between expected and actual experience	5,043,820	0	42,680,254	0	42,680,254
3. Assumption Changes	333,189,865	0	333,189,865	0	333,189,865
4. Total	\$ 338,233,685	\$ 167,379,810	\$ 774,240,699	\$ 278,136,456	\$ 496,104,243

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 33,475,962	\$ 111,466,542	\$ 88,854,284	\$ 22,612,258
2. Differences between expected and actual experience	1,107,801	0	18,251,169	0	18,251,169
3. Assumption Changes	73,180,291	0	73,180,291	0	73,180,291
4. Total	\$ 74,288,092	\$ 33,475,962	\$ 202,898,002	\$ 88,854,284	\$ 114,043,718

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 133,903,848	\$ 286,904,038	\$ 189,282,172	\$ 97,621,866
2. Differences between expected and actual experience	3,936,019	0	24,429,085	0	24,429,085
3. Assumption Changes	260,009,574	0	260,009,574	0	260,009,574
4. Total	\$ 263,945,593	\$ 133,903,848	\$ 571,342,697	\$ 189,282,172	\$ 382,060,525

Exhibit 8

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2017 for JSRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 6,031,828	\$ 14,567,573	\$ 10,123,836	\$ 4,443,737
2. Differences between expected and actual experience	0	994,552	0	5,159,330	(5,159,330)
3. Assumption Changes	13,789,729	0	13,789,729	0	13,789,729
4. Total	\$ 13,789,729	\$ 7,026,380	\$ 28,357,302	\$ 15,283,166	\$ 13,074,136

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 1,206,366	\$ 4,077,931	\$ 3,252,370	\$ 825,561
2. Differences between expected and actual experience	0	219,016	0	1,837,325	(1,837,325)
3. Assumption Changes	3,036,716	0	3,036,716	0	3,036,716
4. Total	\$ 3,036,716	\$ 1,425,382	\$ 7,114,647	\$ 5,089,695	\$ 2,024,952

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 4,825,462	\$ 10,489,642	\$ 6,871,466	\$ 3,618,176
2. Differences between expected and actual experience	0	775,536	0	3,322,005	(3,322,005)
3. Assumption Changes	10,753,013	0	10,753,013	0	10,753,013
4. Total	\$ 10,753,013	\$ 5,600,998	\$ 21,242,655	\$ 10,193,471	\$ 11,049,184

Exhibit 9

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2017 for GARS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 1,129,087	\$ 3,286,007	\$ 2,026,209	\$ 1,259,798
2. Differences between expected and actual experience	0	348,473	341,569	348,473	(6,904)
3. Assumption Changes	2,330,118	0	2,330,118	0	2,330,118
4. Total	\$ 2,330,118	\$ 1,477,560	\$ 5,957,694	\$ 2,374,682	\$ 3,583,012

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 225,817	\$ 920,278	\$ 674,379	\$ 245,899
2. Differences between expected and actual experience	0	224,532	341,569	224,532	117,037
3. Assumption Changes	1,501,365	0	1,501,365	0	1,501,365
4. Total	\$ 1,501,365	\$ 450,349	\$ 2,763,212	\$ 898,911	\$ 1,864,301

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 903,270	\$ 2,365,729	\$ 1,351,830	\$ 1,013,899
2. Differences between expected and actual experience	0	123,941	0	123,941	(123,941)
3. Assumption Changes	828,753	0	828,753	0	828,753
4. Total	\$ 828,753	\$ 1,027,211	\$ 3,194,482	\$ 1,475,771	\$ 1,718,711

Exhibit 10

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2017 for SCNG

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 776,311	\$ 2,331,601	\$ 1,310,969	\$ 1,020,632
2. Differences between expected and actual experience	0	843,274	498,652	1,933,569	(1,434,917)
3. Assumption Changes	4,160,924	0	4,160,924	0	4,160,924
4. Total	\$ 4,160,924	\$ 1,619,585	\$ 6,991,177	\$ 3,244,538	\$ 3,746,639

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 155,262	\$ 652,435	\$ 422,590	\$ 229,845
2. Differences between expected and actual experience	0	77,450	56,453	193,372	(136,919)
3. Assumption Changes	382,157	0	382,157	0	382,157
4. Total	\$ 382,157	\$ 232,712	\$ 1,091,045	\$ 615,962	\$ 475,083

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 621,049	\$ 1,679,166	\$ 888,379	\$ 790,787
2. Differences between expected and actual experience	0	765,824	442,199	1,740,197	(1,297,998)
3. Assumption Changes	3,778,767	0	3,778,767	0	3,778,767
4. Total	\$ 3,778,767	\$ 1,386,873	\$ 5,900,132	\$ 2,628,576	\$ 3,271,556

Exhibit 11

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

<u>Period</u>	<u>SCRS</u> (1)	<u>PORS</u> (2)	<u>JSRS</u> (3)	<u>GARS</u> (4)	<u>SCNG</u> (5)
Fiscal Year + 1	\$ 615,616,796	\$ 112,135,886	\$ 2,368,241	\$ 950,713	\$ 475,083
Fiscal Year + 2	952,292,380	155,885,184	4,881,197	694,459	742,409
Fiscal Year + 3	640,126,427	106,434,098	3,481,733	299,356	464,272
Fiscal Year + 4	(173,924,847)	7,605,357	318,013	(225,817)	89,976
Fiscal Year + 5	0	0	0	0	245,237
Thereafter	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,254,579</u>
Total	\$ 2,034,110,756	\$ 382,060,525	\$ 11,049,184	\$ 1,718,711	\$ 3,271,556

APPENDIX A

COLLECTIVE PENSION AMOUNTS - SCRS

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Actual Contributions	Proportionate Share	Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(20)	(21)	(22)	(23)	(24)	(25)	
Aggregate - SCRS	1,166,365,261	100.0000%	22,511,608,226	29,014,370,642	18,565,959,440	2,281,765,213	N/A	N/A	100,356,704	1,317,813,056	1,816,124,169	N/A	3,234,293,929	12,477,429	-	1,187,705,744	N/A	1,200,183,173	615,616,796	952,292,380	640,126,427	(173,924,845)	(2)	-	
Employer																									
10001	21,219	0.001819%	409,486	527,771	337,715	41,505	41,411	82,916	1,825	23,971	33,035	99,690	158,521	227	-	21,604	-	21,831	52,609	51,397	34,291	(1,606)	-	-	
10002	97,452	0.008355%	1,880,845	2,424,151	1,551,186	190,641	160,168	350,809	8,385	110,103	151,737	297,681	567,906	1,042	-	99,233	-	100,275	211,603	166,446	100,894	(11,311)	-	-	
10100	721,690	0.061875%	13,929,058	17,952,642	11,487,687	1,411,842	1,141,842	62,096	815,397	1,123,727	7,720	87,532	2,088,752	7,720	-	734,893	238,714	981,327	343,812	489,264	382,046	(107,698)	-	-	
10200	684,151	0.058675%	13,204,634	17,018,959	10,890,235	1,338,415	350,548	1,688,963	58,866	772,990	1,065,284	848,603	2,745,743	7,319	-	696,673	-	703,992	711,650	869,690	555,855	(90,443)	-	-	
10300	2,377,904	0.203873%	45,895,091	59,152,468	37,850,978	4,651,903	124,499	4,776,402	204,600	2,686,665	3,702,587	653,480	7,247,332	25,438	-	2,421,411	1,200,553	3,647,402	1,379,575	1,596,628	999,370	(375,642)	-	-	
10600	296,250	0.025399%	5,717,723	7,369,360	4,715,568	575,546	(4,039)	575,507	25,490	334,711	461,277	70,603	892,081	3,169	-	301,665	96,839	401,673	152,322	212,600	168,819	(43,333)	-	-	
10700	268,807	0.023047%	5,127,250	6,686,942	4,278,897	525,878	138,126	664,004	23,129	308,227	418,562	66,007	1,053,634	2,876	-	273,731	-	276,607	280,007	321,705	211,067	(35,751)	-	-	
10900	114,535	0.009820%	2,210,640	2,849,211	1,823,177	224,609	(9,403)	214,666	9,855	129,409	178,343	96,738	414,345	1,225	-	116,633	53,679	171,537	51,051	122,665	84,717	(15,627)	-	-	
12300	61,976	0.005314%	1,196,267	1,541,824	986,595	121,253	9,917	131,170	7,029	50,299	66,509	32,874	204,745	663	-	63,115	52,412	116,190	42,631	36,912	19,294	(10,282)	-	-	
13300	288,829	0.024763%	5,574,550	7,184,829	4,597,489	565,304	200,025	765,059	24,851	326,330	449,727	488,554	1,289,462	3,090	-	294,112	-	297,202	352,470	404,690	270,482	(35,383)	-	-	
13600	202,530	0.017364%	3,908,916	5,038,055	3,223,793	396,206	(171,073)	225,133	17,426	228,825	315,352	266,233	644,265	2,167	-	206,233	289,581	497,981	107,853	130,845	(28,237)	-	-		
13700	55,138	0.004727%	1,064,124	1,371,509	877,613	107,859	6,348	114,207	4,744	62,293	85,248	32,316	185,201	590	-	56,143	53,893	110,626	35,448	28,154	19,849	(8,877)	-	-	
20101	117,050	0.010035%	2,259,040	2,911,592	1,863,094	228,975	9,444	238,419	10,071	132,243	182,248	9,444	89,085	1,252	-	119,186	33,117	153,555	71,221	112,244	91,963	(15,337)	-	-	
20102	982,790	0.080000%	18,968,506	24,447,799	15,643,863	1,922,638	667,471	2,590,109	84,562	1,110,402	1,530,284	1,139,760	3,865,008	10,514	-	1,000,773	-	1,011,287	1,186,196	1,683,522	1,683,522	(141,154)	-	-	
20105							(4,342,734)					343,973						9,814,523	9,814,523	(4,342,734)	(4,342,734)				
20108	19,127	0.001640%	369,190	475,836	304,482	40,842	(48,847)	21,612	1,646	(11,426)	53,042	205	19,478	205	-	19,478	-	126,128	145,811	(38,751)	(25,525)	(23,234)	(5,259)	-	
20200	170,646	0.014631%	3,293,673	4,245,093	2,716,386	333,845	61,593	395,438	14,683	192,809	265,717	97,716	570,925	1,826	-	173,773	-	175,599	151,664	163,048	105,259	(24,646)	-	-	
20300	206,643	0.017717%	3,988,382	5,140,476	3,289,331	404,260	(63,751)	304,509	17,780	233,477	321,763	-	573,020	2,211	-	210,426	-	210,904	333,541	453,138	128,893	(97,304)	-	-	
20400	1,050,460	0.090063%	20,274,630	26,131,213	16,721,060	2,055,026	198,198	2,253,224	90,384	1,186,862	1,635,656	555,662	3,468,564	11,238	-	1,069,683	77,538	1,158,459	752,641	983,163	720,148	(145,847)	-	-	
20500	497,131	0.042622%	9,594,898	12,366,505	7,913,183	972,534	(2,728)	972,534	260,194	1,232,728	1,774,068	721,107	2,099,627	5,318	-	506,224	-	511,542	522,582	636,296	487,743	(58,535)	-	-	
20600	1,497,675	0.128405%	28,906,031	37,255,903	23,839,620	2,929,901	800,971	3,730,872	128,863	1,692,138	2,331,994	1,531,429	5,684,424	16,022	-	1,525,074	-	1,541,096	1,591,454	1,734,390	1,028,143	(210,659)	-	-	
21100	144,210	0.012364%	2,783,335	3,587,337	2,295,495	282,117	183,078	465,195	12,408	162,934	224,546	490,793	890,681	1,543	-	148,848	-	148,391	259,193	282,285	212,818	(12,007)	-	-	
21400	5,310,390	0.455294%	102,494,002	132,100,689	84,529,699	10,388,740	296,272	10,685,012	456,918	5,999,924	8,268,704	1,172,430	15,897,796	56,809	-	5,407,553	1,519,944	6,984,306	3,099,138	3,789,948	2,817,638	(793,504)	-	-	
21900	31,697	0.002718%	611,866	788,611	504,623	62,018	(10,215)	51,803	2,728	35,818	49,362	3,744	91,652	339	-	14,048	46,669	63,918	6,517	24,577	18,527	(4,638)	-	-	
22100	222,816	0.019103%	4,300,393	5,542,615	3,546,655	435,886	(51,346)	384,540	19,171	251,742	346,934	-	617,847	2,384	-	226,887	102,975	332,246	66,255	140,443	112,552	(33,649)	-	-	
22200	9,487	0.000813%	183,019	235,887	158,941	20,911	(3,141)	15,410	816	10,714	14,765	7,848	34,143	101	-	9,656	-	7,575	1,864	10,042	6,264	(1,358)	-	-	
30100	48,612,711	4.167883%	938,257,493	1,209,285,014	773,807,468	95,101,301	3,917,198	99,018,499	4,182,765	54,924,907	75,693,911	16,920,550	150,894,088	520,038	-	49,502,179	2,286,615	52,308,832	29,575,386	44,051,568	31,824,994	(6,866,693)	-	-	
30200	4,303,521	0.368696%	83,060,856	107,054,033	68,502,635	8,419,006	216,257	8,635,263	370,285	4,862,322	6,700,935	661,468	12,595,010	46,038	-	2,487,692	242,845	4,671,149	2,487,692	3,574,122	2,495,216	(631,169)	-	-	
30300	31,564,147	2.705197%	609,208,466	785,186,028	502,431,437	61,749,065	4,769,609	66,518,671	2,715,850	35,662,617	49,147,898	11,084,728	98,611,093	337,664	-	32,141,657	757,479	33,236,800	21,429,412	28,494,378	19,961,608	(4,511,105)	-	-	
30400	4,835,327	0.417903%	94,056,947	121,789,038	77,604,411	9,537,619	419,484	9,957,172	419,484	5,508,366	7,550,272	450,457	9,964,527	52,155	-	4,964,527	-	4,964,527	6,894,331	3,079,317	3,365,589	(661,837)	-	-	
30500	23,798,940	2.040436%	459,334,958	592,040,658	378,826,520	46,557,959	3,786,936	50,344,895	2,075,812	37,056,851	50,744,125	8,448,428	74,442,125	254,594	-	24,238,376	24,888,970	16,348,203	22,645,134	14,425,694	(3,465,876)	-	-		
30600	2,655,251	0.227652%	51,248,126	66,051,795	42,265,778	5,194,844	(4,758,985)	435,499	228,464	3,000,028	4,134,443	-	7,362,935	28,405	-	2,703,836	-	9,773,665	12,505,906	(3,357,521)	(1,607,754)	(281,059)	-	-	
30700	234,941	0.020143%	4,524,513	5,844,365	3,739,741	459,616	(76,025)	459,616	20,215	265,447	365,822	168,020	819,504	2,513	-	239,240	1,688,020	1,927,773	1,927,773	(307,024)	(72,131)	-	-		
30800	1,775,745	0.152246%	34,273,023	44,173,219	28,265,931	3,473,896	128,433	3,602,329	152,789	2,006,318	2,764,972	500,721	5,424,804	18,996	-	1,808,234	-	2,003,158	1,065,685	1,512,813	1,098,211	(255,063)	-	-	
30900	430,576	0.036916%	8,310,385	10,710,945	6,853,810	842,336	109,540	951,876	37,048	486,484	670,440	204,961	1,398,933	4,606	-	438,453	-	443,059	336,801	409,072	271,734	(61,733)	-	-	
31100	929,782	0.079716%	17,945,354	23,129,066	14,800,400	1,818,932	76,225	1,895,157	80,000	1,050,508	1,447,742	362,297	2,940,547	9,947	-	946,792	121,004	1,077,743	566,970	814,					

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Actual Contributions	Proportionate Share	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
Aggregate - SCRS	1,166,365,261	100.0000%	22,511,608,226	29,014,370,642	18,565,959,440	2,281,765,213	N/A	N/A	100,356,704	1,317,813,056	1,816,124,169	N/A	3,234,293,929	12,477,429	-	1,187,705,744	N/A	1,200,183,173	615,616,796	952,292,380	640,126,427	(173,924,845)	(2)	-
Employer																								
67400	403,671	0.034609%	7,791,042	10,041,584	6,425,493	789,696	(84,184)	705,512	34,732	456,082	628,542	80,602	1,199,958	4,318	-	411,053	440,019	855,390	128,875	187,505	97,183	(68,994)	-	-
67500	246,763	0.021157%	4,762,781	6,138,570	3,928,000	482,750	(334,821)	147,932	21,232	278,810	384,237	20,640	684,279	2,640	-	251,283	961,514	1,215,437	(204,575)	(118,902)	(150,328)	(57,354)	-	-
67600	88,454	0.007584%	1,707,280	2,200,450	1,408,042	173,049	(229,610)	229,610	7,611	99,943	375,206	129,917	375,206	946	-	90,076	23,598	114,620	103,249	94,553	74,021	(11,236)	-	-
67800	1,670,846	0.143252%	32,248,329	41,563,666	26,596,108	3,268,674	(436,899)	3,705,573	143,763	1,887,794	2,601,634	795,778	5,428,969	17,874	-	1,701,412	1,719,286	3,138,782	1,318,782	1,569,324	1,060,412	(238,836)	-	-
67900	40,562	0.003478%	782,954	1,009,120	645,724	79,360	(23,148)	102,508	43,834	23,148	63,165	19,629	63,165	434	-	41,308	27,974	69,716	44,559	46,160	15,499	(6,714)	-	-
68000	66,599	0.005710%	1,285,413	1,656,721	1,060,116	130,289	(129,574)	259,863	5,730	75,247	103,701	284,219	468,897	712	-	67,818	68,530	164,726	181,689	62,921	(8,969)	-	-	
68100	500,047	0.042872%	9,851,177	12,439,041	7,959,598	978,238	(1,871,975)	2,850,213	43,025	564,973	778,609	2,363,573	3,750,180	5,349	-	509,193	192,270	706,812	2,135,902	673,828	305,187	(71,550)	-	-
68200	4,308,054	0.369357%	83,148,201	107,166,609	68,574,671	8,427,860	(16,337,409)	25,065,269	370,675	4,867,435	6,707,982	35,246,049	47,192,141	46,086	-	4,386,874	4,432,960	18,911,233	19,935,407	4,532,740	(620,199)	-	-	
68300	877,073	0.075197%	16,928,054	21,817,936	13,961,045	1,715,819	(3,395,172)	5,110,991	75,465	990,956	1,365,971	7,357,417	9,789,509	9,383	-	893,119	902,502	3,858,097	4,111,267	1,035,215	(117,572)	-	-	
68400	29,298	0.002512%	565,492	728,841	466,377	57,318	(113,409)	170,727	2,521	33,103	45,621	245,601	326,846	313	-	29,835	30,148	128,873	137,331	34,433	(3,940)	-	-	
70101	430,204	0.036884%	8,303,182	10,701,660	6,847,868	841,606	(128,712)	712,894	37,016	486,062	669,859	19,006	1,211,943	4,602	-	438,073	368,635	811,310	98,352	208,882	162,528	(68,859)	-	-
70102	295,541	0.025339%	5,704,216	7,351,951	4,704,428	578,176	(55,739)	522,437	25,429	333,921	460,188	45,544	865,082	3,162	-	300,953	91,960	396,075	100,252	235,920	175,825	(42,989)	-	-
70104	26,410	0.002264%	509,663	656,885	420,333	51,659	(5,346)	57,005	2,272	29,835	41,117	17,262	90,486	282	-	26,890	10,267	37,439	19,284	25,922	12,022	(4,182)	-	-
70106	21,823	0.001871%	421,192	542,859	347,369	42,692	(4,436)	38,256	1,878	24,656	33,980	4,786	65,300	233	-	11,184	33,639	7,082	14,696	13,022	(3,139)	-	-	
70108	45,727	0.003921%	852,680	1,137,553	721,971	89,468	(29,057)	118,525	5,935	121,525	155,971	71,210	214,563	489	-	45,007	90,067	53,195	38,567	53,596	(15,662)	-	-	
70202	892,784	0.076544%	17,231,285	22,208,760	14,211,128	1,746,554	(74,246)	1,820,800	76,817	1,008,707	1,390,134	218,715	2,694,373	9,551	-	909,117	939,029	545,464	786,085	552,294	(128,498)	-	-	
70203	2,936,567	0.251771%	56,677,701	73,049,771	46,743,702	5,744,823	(231,872)	5,512,951	252,669	3,317,871	4,572,474	300,565	8,443,579	31,415	-	2,990,299	1,232,006	4,253,720	1,318,073	1,949,854	1,374,698	(452,767)	-	-
70204	37,199	0.003189%	717,805	925,268	592,068	72,765	(19,349)	92,116	3,200	42,025	57,916	11,631	114,772	398	-	37,876	38,517	76,791	283	20,184	22,787	(5,272)	-	-
70209	17,725	0.001520%	342,176	441,018	282,203	34,683	(15,311)	19,372	1,525	20,031	27,605	12,826	61,987	190	-	18,053	25,559	43,802	(5,954)	12,926	13,553	(2,339)	-	-
70211	52,686	0.004517%	1,016,849	1,310,579	838,624	103,667	(12,780)	115,847	4,533	59,526	82,034	26,378	172,471	564	-	53,649	54,213	104,587	54,595	30,879	(7,803)	-	-	
70212	26,514	0.002273%	511,689	659,497	422,004	51,865	(5,707)	108,732	2,281	29,954	41,281	183,614	257,130	284	-	26,997	49,897	71,000	94,897	43,621	(2,886)	-	-	
70213	121,214	0.010392%	2,339,406	3,015,173	1,929,375	237,121	(6,825)	243,946	10,429	136,947	188,732	52,148	388,256	1,297	-	123,426	143,845	70,800	119,521	171,939	(17,849)	-	-	
70214	142,464	0.012214%	2,749,568	3,543,815	2,267,646	278,695	(265,830)	12,865	12,258	160,958	221,821	-	395,037	1,524	-	145,066	500,224	646,814	(190,639)	(27,885)	(6,195)	(27,057)	-	-
70215	31,793	0.002726%	613,666	790,932	498,201	62,201	(8,811)	61,320	2,736	35,924	49,508	16,462	104,630	340	-	32,377	34,259	61,259	13,912	23,912	8,975	(5,418)	-	-
70216	5,383	0.000462%	104,004	134,046	85,775	10,542	(11,587)	22,129	464	6,088	8,390	32,980	47,922	58	-	5,487	5,545	14,431	15,950	12,152	(1,555)	-	-	
70217	250,620	0.021487%	4,837,069	6,234,318	3,989,268	490,283	(115,389)	374,894	21,564	283,158	390,231	41,195	736,148	2,681	-	255,202	418,544	676,427	168,889	86,734	3,411	(47,314)	-	-
70218	34,915	0.002993%	673,772	868,400	555,679	68,293	(8,501)	59,792	3,004	39,442	54,357	1,592	98,395	373	-	35,548	25,598	61,519	9,924	21,244	11,480	(5,771)	-	-
70219	59,703	0.005119%	1,152,369	1,485,246	950,391	116,800	(12,803)	137,607	5,137	67,459	92,967	48,829	214,392	639	-	60,799	67,999	141,438	52,316	67,228	41,653	(8,344)	-	-
70220	97,787	0.008384%	1,887,373	2,432,565	1,556,570	191,303	(11,071)	202,374	8,414	110,485	152,264	21,313	292,476	1,046	-	99,577	141,183	114,806	80,479	49,425	(14,918)	-	-	
70221	6,233	0.000541%	120,212	154,937	99,142	12,185	(622)	11,562	536	7,037	9,698	67	13,840	67	-	5,326	5,616	10,286	2,665	6,508	(853)	-	-	
70224	5,148	0.000441%	99,276	127,953	81,876	10,063	(940)	11,003	443	5,812	8,009	15,871	30,135	55	-	5,238	6,761	12,054	3,655	5,076	(646)	-	-	
70301	323,896	0.027770%	6,251,474	8,057,291	5,155,767	633,646	(196,600)	830,246	27,869	365,957	504,338	1,595,934	2,494,098	3,465	-	329,826	663,359	996,650	367,557	478,230	662,049	(10,387)	-	-
70302	35,197	0.003018%	679,400	875,654	560,321	68,864	(22,425)	91,289	3,029	39,772	54,811	2,588	100,200	377	-	35,845	54,360	90,582	54,455	14,425	(5,416)	-	-	
70303	86,430	0.007410%	1,668,110	2,149,965	1,375,738	169,079	(37,693)	231,386	7,436	97,650	134,575	177,523	417,184	925	-	88,009	192,553	281,487	7,924	41,164	95,279	(8,671)	-	-
70304	31,016	0.002659%	598,584	771,492	493,669	60,672	(64,012)	124,684	2,668	35,041	48,291	175,501	261,501	332	-	31,581	38,024	80,381	76,159	67,827	(8,911)	-	-	
70305	41,055	0.003520%	792,409	1,021,306	653,522	80,318	(37,035)	43,283	3,533	46,387	63,928	68,920	182,768	439	-	41,807	127,997	170,243	(15,365)	(4,897)	37,316	(4,530)	-	-
70401	136,731	0.011723%	2,639,036	3,401,355	2,176,487	267,491	(59,923)	327,414	11,765	154,487	212,904	97,503	476,659	2,192	-	139,235	142,890	132,092	132,224	88,828	(19,375)	-	-	
70402	2,630,004	0.225487%	50,760,750	65,423,634	41,863,825	5																		

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Actual Contributions	Proportionate Share	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																									(2)
Aggregate - SCRS	1,166,365,261	100.0000%	22,511,608,226	29,014,370,642	18,565,959,440	2,281,765,213	N/A	N/A	100,356,704	1,317,813,056	1,816,124,169	N/A	3,234,293,929	12,477,429	-	1,187,705,744	N/A	1,200,183,173	615,616,796	952,292,380	640,126,427	(173,924,845)	(2)	-	
Employer																									
71019	921,774	0.079030%	17,790,924	22,930,057	14,672,678	1,803,279	449,833	2,253,112	79,312	1,041,468	1,435,283	1,256,061	3,812,124	9,861	-	938,644	-	948,505	936,355	1,192,532	848,120	(113,388)	-	-	
71020	666,548	0.057147%	12,864,709	16,580,842	10,609,889	1,303,960	49,485	1,353,445	57,351	753,091	1,037,860	388,468	2,236,770	7,130	-	678,738	376,217	1,062,085	401,292	609,403	271,801	(107,810)	-	-	
71024	118,163	0.010131%	2,280,651	2,939,446	1,880,917	231,166	(128,304)	102,862	10,167	133,508	183,992	-	327,667	1,264	-	120,326	188,852	310,442	(65,932)	41,075	59,734	(17,648)	-	-	
71025	224,605	0.019257%	4,335,060	5,587,297	3,575,247	439,400	16,339	455,739	19,326	253,771	349,731	69,009	691,837	2,403	-	228,716	13,949	245,068	134,888	209,741	134,940	(32,800)	-		
71026	252,603	0.021657%	4,785,339	6,283,642	4,020,830	494,162	420,582	914,744	21,734	285,399	393,318	1,574,194	2,274,642	2,702	-	257,221	327,704	587,627	553,906	541,787	594,405	(3,083)	-		
71027	15,290	0.001311%	295,127	380,378	243,400	29,914	18,151	48,065	1,316	17,277	23,809	42,027	84,429	164	-	15,571	-	15,735	26,222	29,067	15,274	(1,869)	-		
71028	7,311	0.000627%	141,148	181,920	116,409	14,307	(11,284)	3,023	629	8,263	11,387	1,289	21,568	78	-	7,447	13,671	21,196	4,506	4,358	(1,067)	-	-		
71030	8,281	0.000710%	159,832	206,002	131,818	16,201	(6,672)	9,529	713	9,356	12,894	2,909	25,872	89	-	8,433	13,500	22,022	(2,301)	2,390	4,927	(1,167)	-		
71031	96,501	0.008274%	1,862,610	2,400,649	1,536,147	188,793	563	189,356	8,304	109,036	150,266	22,826	290,432	1,032	-	98,271	8,599	107,902	51,499	85,532	59,431	(13,932)	-		
71032	160,262	0.013740%	3,093,995	3,986,575	2,550,963	313,515	208,266	521,781	13,789	181,068	249,533	563,493	1,007,885	1,714	-	163,191	12,107	177,012	292,852	347,806	206,423	(16,209)	-		
71034	43,309	0.003713%	835,856	1,077,304	689,354	84,722	68,398	119,410	34,688	48,930	67,433	60,114	180,203	463	-	44,100	32,795	37,550	57,546	38,550	(7,238)	-	-		
71035	17,618	0.001511%	340,150	438,407	280,532	34,477	13,549	48,026	1,516	19,912	27,442	51,270	100,140	189	-	17,946	71,330	89,465	22,851	4,652	(12,507)	-	-		
71036	47,971	0.004113%	925,902	1,193,361	763,618	93,849	76,618	117,237	34,202	54,202	74,697	5,024	138,051	513	-	48,850	79,668	93,465	943	11,182	(8,598)	-	-		
71037	26,994	0.002314%	520,919	671,393	429,616	52,800	(8,682)	44,118	2,322	30,494	42,023	289	74,841	289	-	14,494	42,267	5,563	16,969	14,086	(4,044)	-	-		
71038	362,502	0.015647%	3,523,991	4,539,879	2,905,015	357,028	283,028	535,972	15,703	178,944	206,198	284,028	490,758	2,098	-	280,717	92,935	185,840	280,717	242,952	216,256	(18,357)	-		
71039	13,509	0.001158%	260,684	335,986	214,994	26,423	(301,927)	(275,504)	11,262	15,260	21,031	1,021	37,453	144	-	13,754	763,345	777,243	(294,798)	(240,413)	(188,684)	(15,895)	-		
71042	14,331	0.001229%	276,668	356,587	228,176	28,043	(20,104)	7,939	1,233	16,196	22,320	133,219	172,968	153	-	14,597	104,301	119,051	(12,538)	17,919	47,510	1,027	-		
71043	6,746	0.000578%	130,117	167,703	107,311	13,189	(493)	12,696	33,297	7,617	10,497	14,603	33,297	72	-	6,865	10,310	17,247	3,065	5,704	7,940	(658)	-		
71044	514,586	0.044119%	9,931,896	12,800,850	8,191,116	1,006,692	(80,104)	926,588	44,276	581,406	801,256	70,037	1,496,975	5,505	-	524,004	237,838	767,347	191,500	388,225	230,694	(80,790)	-		
71045	174,007	0.014919%	3,358,507	4,328,654	2,769,855	340,417	(165,199)	196,605	175,218	149,722	186,252	177,194	482,525	1,862	-	177,194	272,770	451,826	76,389	56,399	(28,735)	-	-		
71047	67,756	0.005809%	1,307,699	1,685,445	1,078,497	132,548	104,316	236,864	5,830	76,552	105,499	259,518	447,399	725	-	68,994	69,719	140,077	141,462	101,707	(5,566)	-	-		
71101	559,874	0.048002%	10,806,022	13,927,478	8,912,032	1,095,293	5,237	1,100,530	48,173	632,577	1,695,388	5,989	142,862	5,989	-	570,123	77,264	653,719	300,745	471,161	350,199	(80,092)	-		
71103	585,462	0.050195%	11,299,702	14,563,763	9,319,183	1,145,332	249,575	1,394,907	50,374	661,476	911,604	611,904	2,235,358	6,263	-	596,169	-	602,432	558,584	668,455	481,660	(75,773)	-		
71105	239,822	0.020561%	4,628,612	5,965,645	3,817,347	469,154	(84,502)	674,536	270,956	373,413	513,603	9,533	674,536	2,565	-	244,204	215,296	462,065	42,075	136,796	73,631	(40,031)	-		
71106	42,830	0.003672%	826,626	1,065,408	681,742	83,786	4,094	87,880	3,685	48,390	66,688	28,493	147,256	458	-	43,613	10,119	54,190	26,699	46,330	26,314	(6,277)	-		
71107	30,877	0.002647%	595,882	768,010	491,441	60,398	(2,795)	63,885	2,656	34,883	48,073	57,603	88,555	330	-	31,439	15,055	46,824	13,500	20,299	12,825	(4,892)	-		
71108	46,828	0.004015%	903,841	1,164,927	745,423	91,613	4,788	96,401	4,029	52,910	72,917	63,616	193,472	501	-	47,686	50,163	98,350	29,505	55,071	18,324	(7,777)	-		
71109	71,103	0.006096%	1,372,308	1,768,716	1,131,781	139,096	(14,142)	124,954	6,118	761	80,334	31,153	228,316	761	-	72,405	72,405	102,005	23,386	63,699	49,089	(9,863)	-		
71112	243,530	0.020879%	4,700,199	6,057,910	3,876,387	476,410	169,054	645,464	20,953	275,146	379,189	377,491	1,052,779	2,605	-	247,981	250,586	297,589	325,779	209,973	(31,148)	-	-		
71115	3,427	0.001170%	66,386	86,920	54,584	6,708	(1,174)	5,534	114	114	154	114	214	146	-	14,042	13,896	14,042	33,648	11,723	(1,773)	-	-		
71116	54,836	0.004701%	1,058,721	1,363,966	870,266	107,266	(1,136)	106,130	4,718	61,950	85,736	16,612	168,656	887	-	44,960	101,381	107,804	17,804	16,691	(9,119)	-	-		
71117	25,777	0.002210%	497,507	641,218	410,308	50,427	21,951	72,378	2,218	29,124	40,136	51,014	122,492	276	-	26,248	-	26,248	35,556	42,343	21,508	(4,339)	-		
71201	154,549	0.013251%	2,983,013	3,844,694	2,460,175	302,357	465,788	174,623	13,298	174,623	240,655	543,143	971,719	1,653	-	157,383	20,187	179,223	245,006	304,118	254,166	(10,793)	-		
71202	902,342	0.077364%	17,415,881	22,446,678	14,363,369	1,765,265	316,124	2,081,389	77,640	1,019,513	1,405,026	968,116	3,470,295	9,653	-	918,857	24,802	953,312	792,390	1,035,621	801,098	(112,127)	-		
71205	43,992	0.003772%	849,138	1,094,422	700,308	86,068	(3,742)	82,326	3,785	49,708	68,504	42,443	164,440	471	-	44,800	34,894	80,165	19,479	34,153	36,195	(5,553)	-		
71206	246,924	0.021170%	4,765,707	6,142,342	3,930,414	483,500	161,100	644,150	21,246	278,981	384,473	394,867	1,079,562	2,641	-	251,437	-	254,078	291,426	346,401	218,948	(31,286)	-		
71207	123,124	0.010556%	2,376,325	3,062,757	1,959,823	240,863	80,770	321,633	191,710	139,108	191,710	219,620	561,032	1,317	-	15,767	142,458	147,575	192,617	97,033	(16,831)	-	-		
71209	35,533	0.003047%	685,929	884,068	565,705	69,525	769	70,294	3,058	40,154	55,337	33,740	132,289	380	-	36,189	16,926	53,495	19,527	41,941	25,254				

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,				
	Actual Contributions	Proportionate Share	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
Aggregate - SCRS	1,166,365,261	100.0000%	22,511,608,226	29,014,370,642	18,565,959,440	2,281,765,213	N/A	N/A	100,356,704	1,317,813,056	1,816,124,169	N/A	3,234,293,929	12,477,429	-	1,187,705,744	N/A	1,200,183,173	615,616,796	952,292,380	640,126,427	(173,924,845)	(2)	-
Employer																								
72108	24,709	0.002118%	476,796	614,524	393,227	48,328	4,898	53,226	2,126	27,911	38,466	15,894	84,397	264	-	25,156	3,608	29,028	17,937	27,004	14,132	(3,706)	-	-
72109	10,770	0.000923%	207,782	267,803	171,364	21,061	9,800	30,861	926	12,163	16,763	56,090	85,942	115	-	10,963	16,056	27,134	15,482	20,196	23,403	(2,74)	-	-
72110	140,002	0.012003%	2,702,068	3,482,595	2,228,472	273,880	58,577	332,457	12,046	158,177	217,989	146,824	535,036	1,498	-	142,560	-	144,058	132,469	159,387	117,081	(17,959)	-	-
72111	7,637	0.000655%	147,451	190,044	121,607	14,946	11,896	12,394	657	8,632	11,896	7,904	29,089	82	-	7,779	9,234	17,095	1,480	8,103	3,623	(1,212)	-	-
72112	259,525	0.022251%	5,009,058	6,455,988	4,131,112	507,716	16,181	523,897	22,330	293,227	404,106	43,184	762,847	2,776	-	264,276	20,142	287,944	153,162	223,752	137,918	(3,917)	-	-
72113	12,274	0.001052%	236,822	305,231	195,314	24,004	15,839	39,843	1,056	13,863	19,106	21,948	55,973	131	-	12,495	12,626	22,315	14,945	7,851	1,763	(4,537)	-	-
72114	27,551	0.002362%	531,724	438,528	535,895	13,261	19,131	40,634	3,127	13,127	42,897	13,312	89,706	295	-	28,054	57,868	86,216	1,280	(328)	7,073	(4,537)	-	-
72115	764,566	0.065551%	14,756,584	19,019,210	12,170,172	1,495,720	83,627	1,579,347	65,785	863,840	1,190,488	382,540	2,502,653	8,179	-	778,553	54,208	840,940	487,170	746,797	533,589	(105,843)	-	-
72116	100,373	0.008606%	1,937,349	1,597,786	1,966,369	159,786	113,411	102,229	8,637	113,411	102,229	8,637	278,344	1,074	-	102,214	187,453	290,741	28,301	18,050	17,588	(17,588)	-	-
72117	17,256	0.001479%	332,947	429,123	274,591	33,747	(135,987)	(102,240)	1,484	19,490	26,860	30,950	78,784	185	-	17,566	202,899	220,650	(126,882)	(28,678)	15,531	(1,838)	-	-
72119	257,536	0.022080%	4,970,563	6,406,373	4,099,364	503,814	199,209	303,223	22,159	290,973	401,000	1,162,414	1,876,546	2,755	-	262,245	355,011	620,011	335,137	430,442	501,745	(10,789)	-	-
72120	4,648	0.000398%	89,596	115,477	73,893	9,081	18,921	28,002	399	5,245	7,228	58,145	71,017	50	-	4,727	4,777	21,371	22,711	21,469	688	-	-	-
72122	59,783	0.005126%	1,153,945	1,487,277	951,691	116,963	26,701	143,664	5,144	67,551	93,095	67,619	243,469	640	-	60,882	9,091	58,258	67,819	54,105	(7,326)	-	-	-
72123	39,838	0.003416%	768,997	991,131	634,213	77,945	(227,854)	(149,909)	3,428	45,016	62,039	110,483	426	-	-	40,572	519,945	560,943	(206,825)	(160,861)	(70,556)	(11,818)	-	-
72124	273,680	0.023464%	5,282,124	4,356,317	4,356,317	35,431	570,824	309,312	426,338	309,312	426,338	309,312	426,338	2,928	-	87,935	369,562	179,879	233,824	125,532	(42,898)	-	-	-
72125	14,012	0.001201%	270,364	348,463	222,977	19,131	1,205	15,827	19,131	1,205	15,827	18,212	107,784	150	-	16,027	50,441	26,525	12,101	19,780	(1,062)	-	-	-
72126	1,589	0.000136%	30,616	39,460	25,250	3,103	(113)	2,990	136	1,792	2,470	916	5,314	17	-	1,615	1,905	3,537	724	524	(237)	-	-	-
72127	51,193	0.004389%	988,034	1,273,441	814,860	100,147	(74,130)	26,017	57,839	4,405	403,921	103,921	245,875	548	-	52,128	402,739	455,415	(47,111)	(46,856)	(98,374)	(17,199)	-	-
72201	499,402	0.042817%	9,638,795	12,423,083	7,949,387	976,983	22,778	999,761	42,970	564,248	777,610	270,802	1,655,630	5,342	-	508,540	108,671	622,553	286,367	456,513	358,232	(68,036)	-	-
72202	1,507,013	0.129206%	29,086,349	37,488,334	23,988,334	2,948,178	399,327	3,347,505	129,667	1,702,694	2,346,541	733,165	4,912,067	16,122	-	1,534,587	-	1,194,741	1,432,653	590,095	(216,131)	-	-	-
72203	23,266	0.001995%	449,107	578,837	370,391	45,521	(19,930)	26,131	2,002	26,290	36,232	2,444	66,968	249	-	23,695	25,003	48,947	(7,108)	15,159	13,383	(3,413)	-	-
72204	426,830	0.036595%	8,238,123	10,617,809	6,794,213	835,012	43,106	878,118	1,300,479	4,566	434,641	116,888	1,300,479	4,566	-	434,641	152,066	590,273	268,391	307,646	(65,995)	-	-	-
72205	255,897	0.021940%	4,939,047	6,365,753	4,073,372	500,619	70,723	571,342	22,018	289,128	398,458	190,681	900,285	2,738	-	260,583	263,321	205,789	277,084	188,898	(34,807)	-	-	-
72206	1,205	0.000103%	23,187	29,885	19,123	2,350	1,871	1,967	3,585	1,357	3,585	1,357	3,585	13	-	1,223	1,546	2,782	251	415	337	(200)	-	-
72207	43,578	0.003736%	841,034	1,083,977	693,624	85,247	(12,221)	73,026	3,749	49,233	67,850	47,761	168,939	466	-	44,373	90,650	135,489	10,778	3,067	25,294	(6,036)	-	-
72210	249,641	0.021403%	4,882,366	6,209,946	3,973,672	488,366	558,920	21,479	282,052	678,055	70,554	190,547	882,783	2,671	-	254,205	150,018	137,519	202,314	137,519	74,433	(41,500)	-	-
72301	1,486,917	0.127483%	28,698,474	36,988,390	23,668,442	2,908,862	(183,712)	2,725,151	127,938	1,679,988	2,315,250	-	4,123,176	15,907	-	1,514,123	354,566	1,884,596	601,095	1,061,157	798,126	(221,798)	-	-
72302	3,104,796	0.266194%	59,244,550	49,421,470	49,421,470	6,073,922	4,834,414	15,907,939	3,507,939	8,609,497	33,214	3,161,601	33,214	3,161,601	-	4,123,176	34,992	3,536,907	1,478,828	2,429,423	1,632,323	(467,985)	-	-
72303	898,854	0.077065%	17,348,571	22,359,925	14,307,857	1,758,442	174,921	1,933,363	77,340	1,015,573	1,399,596	627,922	3,120,431	9,616	-	915,305	133,296	1,058,217	649,346	1,004,540	541,181	(132,854)	-	-
72305	7,616,670	0.653026%	147,006,655	189,971,384	121,240,542	18,979,520	(80,482)	18,979,520	71,438	12,922,972	18,979,520	71,438	12,922,972	18,979,520	-	1,081,837	227,499	1,309,336	584,473	421,922	(12,579)	-	-	-
72306	1,422,645	0.121972%	27,457,859	35,389,408	22,645,272	2,783,115	(209,587)	2,573,528	122,407	1,607,363	2,215,163	149,976	4,094,909	15,219	-	1,448,668	611,051	2,074,938	541,293	1,061,782	639,918	(232,022)	-	-
72307	160,990	0.013803%	3,107,277	4,004,854	2,562,659	314,952	(1,138,591)	13,852	17,126	31,898	250,680	158,556	1,722	-	-	16,939	4,581,436	4,747,097	(1,368,596)	(1,328,816)	(1,399,610)	(132,840)	-	-
72309	521,930	0.044748%	10,073,494	12,983,351	8,307,896	1,021,044	224,512	1,245,556	44,908	589,695	812,679	465,996	1,913,278	5,583	-	531,475	537,058	499,988	635,754	317,705	(7,227)	-	-	-
72314	622,189	0.053344%	12,008,592	15,477,426	9,903,825	1,217,185	564,288	1,781,473	564,288	1,217,185	564,288	1,624,970	3,350,271	6,656	-	633,570	640,226	693,683	1,046,951	828,120	(57,708)	-	-	-
72316	59,896	0.005135%	1,155,971	1,489,888	953,362	117,169	(2,207)	114,962	5,153	67,670	93,258	8,806	174,887	641	-	60,989	26,685	88,315	29,405	42,391	24,341	(9,565)	-	-
72319	454,382	0.038957%	8,769,847	11,303,128	7,232,741	888,907	(236,617)	652,290	39,096	513,380	707,507	67,674	1,327,657	4,861	-	462,695	653,365	1,120,921	3,209	209,709	74,605	(80,787)	-	-
72321	1,684,843	0.144452%	32,518,468	41,911,839	26,818,900	3,296,055	725,922	4,021,977	144,967	1,903,607	2,623,428	1,925,716	6,597,71											

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,				
	Actual Contributions	Proportionate Share	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
Aggregate - SCRS	1,166,365,261	100.0000%	22,511,608,226	29,014,370,642	18,565,959,440	2,281,765,213	N/A	N/A	100,356,704	1,317,813,056	1,816,124,169	N/A	3,234,293,929	12,477,429	-	1,187,705,744	N/A	1,200,183,173	615,616,796	952,292,380	640,126,427	(173,924,845)	(2)	-
Employer																								
72806	7,855	0.000673%	151,503	195,267	124,949	15,356	15,578	30,934	675	8,869	12,223	22,985	44,752	84	-	7,993	4,100	12,177	19,721	10,746	3,376	(1,267)	-	-
72807	5,564	0.000477%	107,380	138,399	88,560	10,884	5,157	16,041	479	6,286	8,663	11,379	26,807	60	-	5,665	5,725	8,093	7,874	5,749	(634)	-	-	-
72808	153,341	0.013147%	2,959,601	3,814,519	2,440,867	299,984	24,619	324,603	13,194	173,253	238,766	34,615	459,828	1,640	-	156,148	3,753	161,541	105,554	132,199	83,489	(22,954)	-	-
72809	108,397	0.009294%	2,092,229	2,696,596	1,725,520	212,067	(41,455)	170,612	9,327	122,478	168,791	19,072	319,668	1,160	-	110,385	68,885	179,930	15,760	85,021	55,488	(16,532)	-	-
72810	16,543	0.001418%	319,215	411,424	263,265	32,355	8,623	40,978	1,423	18,687	25,753	12,874	58,737	177	-	16,842	-	17,019	17,352	16,178	(2,359)	-	-	-
72901	1,540,352	0.132064%	29,729,730	38,317,538	24,518,949	3,013,390	886,896	3,900,286	132,535	1,740,357	2,398,446	1,723,164	5,994,502	16,478	-	1,568,532	235,942	1,820,952	1,699,904	1,867,059	841,884	(235,297)	-	-
72902	472,595	0.040519%	9,121,479	11,756,333	7,522,741	924,548	(148,857)	775,691	40,664	533,965	735,875	9,344	1,319,848	40,664	-	481,246	421,565	907,867	100,585	230,291	158,411	(77,307)	-	-
72903	-	0.000000%	-	-	-	-	(303,011)	(303,011)	-	-	-	-	-	-	-	-	629,610	629,610	(303,011)	(292,858)	(33,741)	-	-	-
72904	6,382	0.000547%	123,138	158,709	101,556	12,481	9,934	17,521	549	7,208	9,344	14,270	31,961	68	-	6,497	768	7,333	8,407	7,640	(646)	-	-	-
72905	494,563	0.042402%	9,545,372	12,302,673	7,872,338	967,514	146,758	1,114,272	42,553	558,779	770,073	312,474	1,683,879	5,291	-	503,611	137,837	646,739	407,792	468,900	237,469	(77,022)	-	-
72907	378,807	0.032478%	7,311,320	9,423,287	6,029,852	741,072	841,844	100,772	589,841	366,445	4,052	366,445	1,416,879	4,052	-	385,743	62,576	316,949	300,712	316,949	(48,276)	-	-	-
72908	56,627	0.004855%	1,092,939	1,408,648	901,377	110,780	55,746	4,872	63,980	88,173	45,693	202,718	606	-	-	57,663	169,122	227,391	(25,146)	20,259	(8,285)	-	-	-
72909	43,479	0.003728%	859,233	1,081,656	692,139	85,064	74,282	3,741	3,589	49,128	67,705	3,589	124,163	465	-	44,278	29,000	73,743	12,168	28,812	16,478	(7,038)	-	-
72910	191,943	0.016457%	3,704,735	4,774,895	3,055,400	375,510	6,677	382,187	16,516	216,872	298,880	57,397	589,665	2,053	-	195,461	64,744	262,258	107,989	162,243	87,336	(30,611)	-	-
72911	820,150	0.070311%	15,829,488	20,402,035	13,055,026	1,604,469	167,598	1,772,067	70,568	926,647	1,277,044	87,774	2,916,519	8,774	-	642,260	2,816,519	905,410	860,481	905,410	557,501	(60,041)	-	-
72912	39,891	0.003420%	769,897	992,291	634,956	78,036	93,927	(14,109)	63,927	45,069	62,111	2,942	113,554	427	-	40,620	86,599	6,945	16,346	10,403	(6,738)	-	-	-
72913	3,577	0.000307%	69,111	89,074	56,997	7,005	1,021	8,026	308	4,046	5,576	2,752	12,682	38	-	3,646	-	3,684	2,911	3,908	2,664	(485)	-	-
73001	349,875	0.029977%	6,752,807	8,703,441	5,569,231	684,461	83,453	767,914	30,104	395,304	544,783	217,832	1,188,023	3,743	-	356,276	-	360,019	268,120	355,341	252,373	(47,831)	-	-
73002	878,868	0.073531%	16,962,722	21,862,618	13,989,636	1,719,333	(279,705)	1,439,628	75,620	992,985	1,368,468	-	2,437,073	9,402	-	894,948	548,448	1,452,798	184,168	526,665	408,899	(135,457)	-	-
73003	443,085	0.037989%	8,551,935	11,022,269	7,053,022	866,820	689,927	(80,177)	786,643	38,125	4,740	1,228,676	689,927	4,740	-	1,451,198	160,856	616,794	153,690	299,220	225,905	(66,933)	-	-
73004	46,931	0.004024%	905,867	1,167,538	747,094	91,818	(9,337)	82,481	4,038	53,029	73,081	73,824	203,972	502	-	47,793	90,075	15,435	58,990	45,124	(5,653)	-	-	-
73005	18,647	0.001599%	359,961	463,940	296,870	36,485	29,040	34,542	71,027	10,207	13,990	79,273	130,990	200	-	18,991	103	19,294	44,386	49,843	17,792	(2,324)	-	-
73006	668,656	0.057328%	12,905,455	16,633,358	10,643,493	1,308,990	(28,669)	1,279,421	57,532	755,476	1,041,148	255,921	2,110,077	7,153	-	680,888	217,078	905,119	324,252	534,654	439,680	(93,629)	-	-
73010	198,745	0.017040%	3,835,978	4,944,049	3,163,639	388,813	54,494	443,307	17,101	224,555	309,468	152,624	703,748	2,126	-	5,865	203,385	220,977	159,395	220,977	140,604	(27,604)	-	-
73101	443,027	0.037984%	8,550,809	11,020,819	7,052,094	866,706	28,343	895,049	38,119	500,558	689,837	119,465	1,347,979	4,739	-	451,138	17,380	473,257	262,179	402,545	273,934	(63,936)	-	-
73102	145,169	0.012446%	2,801,795	3,611,129	2,310,719	283,988	(52,499)	231,489	12,490	164,015	226,035	32,350	434,890	1,553	-	147,822	94,030	243,405	100,564	24,121	100,564	(20,879)	-	-
73105	323,867	0.027767%	6,250,798	8,056,420	5,155,210	633,978	47,435	681,013	27,866	365,917	504,283	180,981	1,079,047	3,465	-	329,790	158,932	478,707	218,373	294,693	139,023	(51,749)	-	-
73201	4,365,350	0.374270%	84,254,196	108,592,085	69,486,816	8,539,963	6,797,208	8,211,818	375,605	4,932,179	6,797,208	463,128	12,568,120	46,699	-	4,445,226	581,933	5,073,858	1,995,924	3,673,952	2,470,964	(646,578)	-	-
73202	681,824	0.058457%	13,159,611	16,960,931	10,853,103	1,333,851	226,081	1,559,932	58,666	770,354	1,061,652	528,850	2,419,522	7,294	-	699,297	701,591	585,952	737,517	488,354	(93,891)	-	-	-
73204	820,150	0.070311%	15,829,488	20,402,035	13,055,026	1,604,469	167,598	1,772,067	70,568	926,647	1,277,044	87,774	2,916,519	8,774	-	642,260	2,816,519	905,410	860,481	905,410	557,501	(60,041)	-	-
73207	38,167,357	3.272333%	736,654,785	949,446,825	607,540,018	76,656,956	16,374,052	91,041,008	3,284,006	43,123,322	59,429,631	36,516,462	142,353,331	408,303	-	38,865,687	39,723,990	36,519,084	44,736,565	27,129,355	(5,205,643)	-	-	-
73205	628,348	0.053872%	12,127,454	15,630,622	10,001,854	1,229,233	45,526	1,274,759	54,064	709,932	978,382	142,404	1,884,782	6,722	-	639,841	58,577	705,140	377,171	522,387	371,596	(91,511)	-	-
73206	155,172	0.013304%	2,994,944	3,860,072	2,470,015	303,566	38,406	341,972	13,511	175,322	241,617	91,526	251,816	1,660	-	158,012	-	159,672	120,308	164,307	99,817	(22,288)	-	-
73207	480,946	0.041235%	9,282,662	11,964,076	7,655,673	940,886	(484,479)	456,407	41,382	543,400	748,879	290,990	1,624,651	5,145	-	489,750	740,627	1,235,522	(230,629)	334,015	350,549	(64,805)	-	-
73208	401,890	0.034457%	7,756,825	9,997,482	6,397,273	786,228	84,985	871,213	34,580	454,079	625,782	1,298,971	4,299	-	-	409,248	413,527	513,527	297,108	411,868	235,909	(59,461)	-	-
73209	38,228	0.003278%	737,931	951,091	608,592	74,796	30,555	105,351	3,290	43,198	59,533	213,682	319,703	409	-	38,933	70,759	110,101	50,735	72,066	87,425	(624)	-	-
73212	8,741	0.000749%	168,612	217,318	139,059	17,090	(527)	16,563	9,870	15,623	24,915	690	24,915	93	-	8,896	3,225</							

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Actual Contributions	Proportionate Share	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																									(1)
Aggregate - SCRS	1,166,365,261	100.0000%	22,511,608,226	29,014,370,642	18,565,959,440	2,281,765,213	N/A	N/A	100,356,704	1,317,813,056	1,816,124,169	N/A	3,234,293,929	12,477,429	-	1,187,705,744	N/A	1,200,183,173	615,616,796	952,292,380	640,126,427	(173,924,845)	(2)	-	
Employer																									
73901	347,376	0.029783%	6,704,632	8,641,350	5,529,500	679,578	98,693	778,271	29,889	392,484	540,896	271,645	1,234,914	3,716	-	353,734	147,977	505,427	282,042	347,993	154,767	(55,315)	-	-	
73902	64,456	0.005526%	1,243,991	1,603,334	1,025,955	126,090	35,708	161,798	5,546	72,822	100,359	161,292	340,019	690	-	65,633	83,131	149,544	69,727	58,042	69,579	(6,782)	-	-	
73903	1,791,660	0.153611%	34,580,307	44,569,265	28,519,356	3,505,042	70,546	3,575,588	154,159	2,024,306	2,789,766	1,093,177	6,061,408	19,167	-	1,824,447	403,126	2,246,740	1,016,201	1,709,297	1,330,370	(241,200)	-	-	
73904	548,215	0.047002%	10,580,906	13,637,334	8,726,372	1,072,475	117,583	1,190,058	47,170	619,398	853,615	346,779	1,866,962	5,865	-	558,245	46,500	610,610	406,935	529,233	394,883	(74,698)	-	-	
73906	164,480	0.014102%	3,174,587	4,091,672	2,618,172	317,775	448,821	526,110	127,046	185,838	256,110	310,553	766,653	1,760	-	167,490	-	213,860	260,692	144,139	(21,288)	-	-	-	
73907	89,536	0.007766%	1,727,991	2,227,143	1,425,123	175,148	(7,530)	267,618	14,578	101,155	139,406	61,863	310,127	958	-	91,168	91,921	184,047	39,725	44,332	(12,584)	-	-		
73909	174,085	0.014925%	3,359,858	4,330,395	2,770,969	340,553	(110,037)	130,516	196,684	14,978	217,057	-	482,719	1,862	-	254,074	433,201	(18,156)	40,650	54,305	(28,321)	-	-		
73910	11,978	0.001027%	231,194	297,978	190,672	23,434	(55,076)	67,516	1,031	13,534	18,652	-	33,217	128	-	12,198	154,754	167,080	(48,754)	(42,009)	(38,115)	(4,985)	-		
73911	675,097	0.057880%	13,029,719	16,793,518	10,745,977	1,320,686	181,548	1,052,234	58,086	762,750	1,051,173	454,242	2,326,251	7,222	-	687,444	-	694,666	537,867	717,822	469,922	(94,026)	-		
73912	5,835	0.000500%	112,558	145,072	92,830	11,409	(3,519)	7,890	502	6,589	9,081	-	16,172	62	-	5,939	7,003	13,004	(441)	2,193	2,334	(918)	-		
73913	52,600	0.004510%	1,015,274	1,308,548	837,325	102,908	8,813	111,721	4,526	59,433	81,907	45,610	191,476	563	-	53,566	8,138	62,267	36,577	57,606	41,942	(6,917)	-		
73914	7,466	0.000640%	144,074	185,692	118,822	14,603	(1,878)	12,725	642	8,434	11,623	10,801	31,500	80	-	7,601	6,879	14,560	2,062	8,197	7,538	(857)	-		
73915	38,815	0.003328%	749,186	967,875	617,875	75,937	(5,707)	70,367	3,340	43,857	60,441	-	107,638	415	-	39,527	11,108	51,050	14,918	27,294	20,213	(5,837)	-		
73916	473,540	0.040600%	9,139,713	11,779,834	7,537,780	926,397	15,688	942,085	40,745	535,032	737,346	171,144	1,384,267	5,066	-	482,209	585,878	265,628	351,222	252,342	(70,802)	-	-		
73917	54,577	0.002965%	1,032,669	1,356,867	860,276	105,481	(12,407)	93,074	4,753	82,407	112,873	-	239,276	32,858	-	81,085	104,652	33,006	42,407	22,737	(16,980)	-	-		
73918	56,772	0.004867%	1,095,640	1,412,129	903,605	111,054	(11,054)	116,297	5,243	4,884	88,391	11,823	169,236	607	-	57,806	69,604	35,205	45,464	27,694	(8,731)	-	-		
74001	524,021	0.044928%	10,114,015	13,035,576	8,341,314	1,025,151	(1,356,555)	(331,504)	45,088	592,067	815,948	-	1,453,103	5,606	-	533,612	2,842,202	3,381,420	(1,080,071)	(558,634)	(181,488)	(108,124)	-		
74002	1,450,110	0.124327%	27,988,007	36,072,637	23,082,500	2,836,850	38,786	2,875,636	124,770	1,638,397	2,257,933	1,031,931	5,053,031	15,513	-	1,476,639	429,475	1,397,511	804,164	1,397,511	1,121,452	(191,723)	-		
74003	5,979,620	0.512671%	115,410,487	148,748,264	95,182,290	11,697,949	131,026	11,828,975	514,500	6,756,045	9,310,742	1,660,641	18,241,928	63,968	-	6,089,023	841,364	6,994,355	3,287,115	5,034,989	3,777,683	(852,214)	-		
74005	6,887,973	0.590550%	132,942,302	171,344,366	109,641,273	13,474,964	120,835	13,474,964	592,675	7,782,345	10,725,121	2,684,709	21,784,832	73,685	-	7,013,996	959,848	8,047,529	3,756,360	6,433,973	5,142,896	(974,926)	-		
74008	300,240	0.025741%	5,794,713	7,468,589	4,779,064	587,349	88,381	675,730	25,833	339,218	467,489	170,622	1,003,162	3,212	-	305,727	49,860	358,799	246,847	288,967	154,503	(45,954)	-		
74009	808,777	0.069342%	15,609,999	20,119,145	12,874,008	1,582,222	(619,770)	962,452	69,589	913,798	1,259,377	-	2,242,724	8,652	-	1,391,914	1,391,914	(192,889)	235,554	119,593	(143,679)	-	-		
74010	288,344	0.024722%	5,565,320	7,172,933	4,589,876	564,098	(90,872)	473,226	24,810	325,790	448,982	11,660	811,242	3,085	-	293,625	132,578	429,288	61,321	204,037	(42,722)	-	-		
74013	182,676	0.015662%	3,525,768	4,544,231	2,907,801	357,370	(157,781)	199,589	506,555	15,718	206,396	284,441	506,555	1,954	-	186,018	354,306	542,278	(61,363)	8,577	47,357	(30,294)	-		
74014	170,775	0.014642%	3,296,150	4,248,284	2,718,428	334,996	(60,832)	273,264	14,694	192,954	265,917	120,257	593,822	1,827	-	173,904	183,162	358,893	29,307	103,511	124,720	(22,610)	-		
74016	8,259	0.000708%	159,382	205,422	131,447	16,155	(2,864)	13,291	8,709	9,330	12,858	-	25,119	88	-	8,409	3,405	11,902	13,068	17,897	10,039	(888)	-		
74017	279,204	0.023938%	5,388,829	6,945,460	4,444,319	546,209	60,274	606,843	24,023	315,458	434,744	160,814	935,039	2,987	-	284,313	80,221	367,521	207,640	268,946	134,472	(43,540)	-		
74018	666,461	0.057140%	12,863,133	16,578,811	10,608,589	1,303,801	1,503,801	1,323,698	57,344	752,998	1,135,064	7,130	2,968,989	21,506	-	678,655	126,209	811,994	371,660	564,682	394,930	(98,202)	-		
74020	58,554	0.005020%	1,130,083	1,456,521	932,011	114,545	(28,671)	143,216	5,038	66,154	92,289	118,068	280,429	626	-	59,623	13,220	73,469	59,575	85,971	67,600	(6,186)	-		
74021	79,422	0.004028%	1,536,867	1,980,811	1,267,498	157,466	(91,864)	66,602	31,638	89,967	121,817	6,851	181,414	852	-	81,085	186,589	41,688	299,233	141,688	(14,532)	-	-		
74022	9,710	0.000832%	187,522	241,690	154,654	19,007	(7,362)	11,645	26,941	1,528	10,977	15,128	29,914	104	-	9,894	12,184	23,666	(2,234)	4,915	3,646	(1,568)	-		
74024	529,250	0.045376%	10,214,867	13,165,561	8,424,490	1,035,374	97,620	1,132,994	45,538	597,971	824,085	307,872	1,775,466	5,662	-	538,933	65,166	609,761	376,962	491,741	369,864	(72,862)	-		
74101	51,115	0.004382%	986,459	1,271,410	813,560	99,987	(23,707)	123,694	4,398	57,747	208,369	66,641	52,045	547	-	12,992	56,584	50,683	54,454	44,048	(6,399)	-	-		
74102	442,539	0.037942%	8,541,354	11,008,633	7,044,296	865,747	537,325	1,403,072	38,077	500,005	689,074	1,335,024	2,562,180	4,734	-	450,639	8,775	464,148	770,902	904,946	474,285	(52,100)	-		
74103	58,515	0.005017%	1,129,407	1,455,651	931,454	114,476	(13,110)	101,366	5,035	66,115	91,115	46,073	208,338	626	-	59,587	46,491	106,704	46,060	45,429	(7,631)	-	-		
74106	14,682	0.001259%	283,421	365,291	233,745	28,727	(1,191)	27,536	1,263	16,591	22,865	1,929	42,648	157	-	14,953	7,185	22,295	6,560	10,361	5,793	(2,361)	-		
74108	481	0.000041%	9,230	7,612	4,936	936	(1,274)	540	2,210	540	7,317	5	487	5	-	1,430	1,922	1,526	1,664	2,133	72	-	-		
74109	49,574	0.004250%	956,743	1,233,111	789,05																				

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,				
	Actual Contributions	Proportionate Share	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter
Aggregate - SCRS	1,166,365,261	100.0000%	22,511,608,226	29,014,370,642	18,565,959,440	2,281,765,213	N/A	N/A	100,356,704	1,317,813,056	1,816,124,169	N/A	3,234,293,929	12,477,429	-	1,187,705,744	N/A	1,200,183,173	615,616,796	952,292,380	640,126,427	(173,924,845)	(2)	-
Employer																								
75001	572,372	0.049073%	11,047,122	14,238,222	9,110,873	1,119,731	242,954	1,362,685	49,248	646,690	891,227	387,859	1,975,024	6,123	-	582,843	-	588,966	545,056	589,684	335,822	(84,504)	-	-
75002	98,978	0.008486%	1,910,335	2,462,159	1,575,507	193,631	(63,089)	130,542	8,516	111,830	154,116	-	274,462	1,059	-	100,789	134,631	236,479	(10,848)	36,348	28,947	(16,464)	-	-
75003	14,660	0.001257%	282,971	364,711	228,682	22,829	(2,777)	25,905	1,261	16,565	22,829	4,045	44,700	157	-	14,929	5,236	20,322	12,954	8,617	(2,154)	-	-	
75005	80,482	0.006900%	1,553,301	2,001,992	1,281,051	157,442	(8,925)	148,517	6,925	90,929	125,313	43,857	267,024	861	-	81,952	134,688	217,501	33,553	30,438	733	(15,201)	-	
75007	328,245	0.028143%	6,335,442	8,165,514	5,225,018	627,157	(102,143)	744,300	28,243	370,872	511,112	345,144	1,255,371	3,512	-	334,256	42,144	327,502	275,396	357,033	284,213	(41,184)	-	
75011	249,226	0.021368%	4,810,280	6,199,791	3,967,174	487,568	(628,690)	(141,122)	21,444	281,590	388,069	-	691,103	2,666	-	253,789	1,493,293	1,749,748	(497,145)	(366,405)	(140,390)	(54,705)	-	
75014	139,110	0.011927%	2,684,960	3,460,544	2,214,362	272,146	(29,607)	247,553	11,970	157,176	216,609	-	385,755	1,488	-	141,658	527,841	670,987	(228,328)	(43,181)	(11,174)	(24,897)	-	
75015	50,585	0.004337%	976,328	1,258,353	805,206	98,960	(5,74)	98,386	4,352	57,154	78,765	36,875	177,146	541	-	51,511	17,438	69,490	26,125	53,251	35,336	(7,056)	-	
75016	11,783	0.001010%	227,367	293,045	187,516	23,046	(10,230)	33,276	1,014	13,310	18,343	15,737	17,146	126	-	11,996	12,422	16,428	13,424	8,058	(1,649)	-	-	
75018	245	0.000021%	4,727	6,093	3,899	479	(1,019)	21	277	381	476	1,155	3	-	-	249	2,991	3,243	(890)	(455)	(648)	(95)	-	
75021	53,971	0.004627%	1,041,612	1,342,495	859,047	105,577	27,859	133,436	60,975	84,032	78,826	476	228,477	577	-	54,955	411	55,943	56,344	72,217	50,562	(6,589)	-	
75022	467,569	0.040088%	9,024,454	11,631,281	7,442,722	914,714	(26,082)	888,632	40,231	528,285	728,048	45,581	1,342,145	5,002	-	476,127	197,525	678,654	220,706	322,396	194,108	(74,259)	-	
75025	22,793	0.001954%	439,877	566,941	367,779	44,586	(2,273)	46,859	1,961	25,750	35,487	13,865	77,063	244	-	23,208	24,434	47,886	14,302	14,058	4,796	(8,379)	-	
75026	54,655	0.004686%	1,054,894	1,359,613	870,001	106,924	(34,550)	82,374	4,703	61,753	85,104	52,517	3,025,254	11,468	-	1,091,656	1,013,177	2,116,301	222,955	494,684	365,831	(174,518)	-	
80101	2,045,753	0.175396%	39,484,460	50,890,046	32,863,950	3,692,782	(9,284,441)	3,692,782	176,022	2,111,391	3,185,405	3,185,405	5,572,822	21,885	-	2,083,188	506,144	2,610,217	506,144	770,424	1,382,208	1,062,106	(309,133)	-
80103	107,709	0.009235%	2,078,947	2,679,477	1,714,566	210,721	(112,452)	98,269	9,268	121,700	167,719	826,611	1,125,298	1,152	-	109,685	1,023,005	1,133,842	204,536	(55,600)	(124,692)	(32,788)	-	
80201	14,252,284	1.221940%	275,078,346	354,538,201	226,864,885	27,881,802	(3,591,245)	24,290,557	1,226,299	16,102,885	22,191,948	16,102,885	22,191,948	152,467	-	14,513,052	8,653,339	23,318,858	3,931,223	8,695,097	5,838,085	(2,262,130)	-	
80202	197,016	0.016891%	3,802,436	4,900,817	3,135,976	385,413	(306,762)	761,673	12,929	12,929	17,994	747,994	2,292,592	2,108	-	200,615	2,027,23	2,736,164	403,277	229,082	(21,427)	-	-	
80302	1,000,897	0.085813%	19,317,886	24,898,102	15,932,007	1,958,051	(8,679,579)	1,100,372	86,119	1,130,855	1,558,471	-	2,775,445	10,707	-	1,019,206	1,751,192	2,781,105	(329,400)	214,669	276,630	(166,558)	-	
80401	5,072,987	0.434940%	97,911,989	126,195,104	80,750,784	9,924,310	(9,378,164)	436,491	5,731,696	9,789,050	14,838,837	771,600	14,838,837	54,269	-	5,165,807	1,441,158	6,661,234	2,131,418	3,811,598	2,972,727	(738,139)	-	
80402	2,096,116	0.179714%	40,456,512	52,142,886	33,365,628	4,100,652	(165,951)	3,934,701	180,355	2,368,295	3,263,829	8,193	5,820,672	22,424	-	2,134,474	295,520	2,428,418	940,399	1,644,575	1,099,591	(316,311)	-	
80403	1,621,911	0.139057%	31,303,967	40,346,513	25,817,266	3,172,554	(157,754)	3,015,200	152,548	4,497,512	17,351	1,351	4,497,512	17,351	-	1,651,588	1,928,522	698,304	1,234,645	875,155	(242,115)	-	-	
80404	1,994,082	0.170965%	38,486,971	49,604,419	31,741,293	3,901,020	(199,273)	3,701,747	171,575	2,529,999	3,104,937	-	5,529,511	21,332	-	2,030,561	348,246	2,400,139	853,216	1,495,556	1,078,146	(297,547)	-	
80405	7,874,997	0.675174%	156,925,226	201,997,487	125,352,531	15,405,885	(2,913,912)	12,491,973	677,582	8,897,531	12,491,973	12,491,973	12,491,973	84,244	-	21,837,111	8,242,306	14,629,230	1,242,573	3,956,420	3,248,931	(1,240,043)	-	
80406	66,173	0.005673%	1,277,084	1,645,985	1,053,247	129,445	(2,286)	127,159	5,693	74,760	103,029	32,063	215,545	708	-	67,379	35,686	103,773	32,638	46,160	42,264	(9,290)	-	
80407	279,180	0.023936%	5,388,379	6,944,880	4,443,948	546,163	(1,67,631)	378,532	24,021	315,432	434,707	18,398	792,558	2,987	-	284,289	212,687	499,963	(20,777)	196,150	157,917	(41,195)	-	
80409	131,043	0.011235%	2,529,179	3,259,765	2,085,886	256,356	(91,396)	164,960	11,275	148,056	204,042	-	363,733	1,402	-	133,439	241,323	376,164	(22,231)	20,789	12,299	(23,648)	-	
80502	505,590	0.043347%	9,758,107	12,576,859	8,047,786	989,077	(613,567)	375,510	43,502	571,232	787,235	-	1,401,969	5,409	-	514,835	1,219,699	1,739,943	(346,716)	1,739,943	(9,503)	(10,255)	-	
80503	1,072,038	0.091913%	20,691,094	26,667,978	17,064,530	2,097,239	(342,877)	1,754,362	92,241	1,211,242	1,669,254	52,517	3,025,254	11,468	-	1,091,656	1,013,177	2,116,301	222,955	494,684	365,831	(174,518)	-	
80504	15,055,661	1.279000%	299,060,235	374,454,651	239,666,797	27,454,551	(3,737,090)	23,717,461	1,204,165	17,532,550	24,444,435	15,107	24,444,435	49,537	-	15,536,009	3,085,345	17,611,354	37,610	544,264	247,763	(247,763)	-	
80603	158,071	0.044418%	3,099,206	4,044,181	2,846,628	351,514	(39,972)	311,546	14,576	14,576	20,686	606,686	5,542	-	1,436,608	1,222,887	1,572,555	204,592	164,494	(85,898)	-	-		
80603	666,305	0.057127%	12,860,206	16,575,040	10,606,176	1,303,504	(3,594)	1,307,098	57,331	752,827	1,037,497	160,720	2,008,375	7,128	-	678,501	378,990	1,064,619	355,277	432,179	262,861	(106,561)	-	
80606	112,644	0.009588%	2,174,171	2,802,208	1,793,100	220,373	(52,383)	167,990	9,692	127,274	172,961	-	312,367	1,205	-	114,709	138,833	254,747	7,073	25,948	(19,308)	-	-	
80701	13,784,145	1.181803%	266,042,861	342,892,703	219,413,066	26,965,970	(544,222)	27,510,192	1,186,019	15,573,954	21,463,010	5,561,619	43,784,602	147,459	-	14,036,342	1,646,075	15,829,876	7,819,600	12,980,675	9,101,758	(1,947,307)	-	
80702	130,238	0.011166%	2,073,075	2,739,745	1,742,582	254,782	(496,693)	254,782	14,717	14,717	20,788	-	361,141	1,393	-	1,162,619	1,012,122	1,146,134	(263,504)	(66,662)	(27,474)	-	-	
80704	364,208	0.031226%	7,029,475	9,060,027	5,797,406	712,504	(146,949)	859,453	31,337	411,500	567,103	418,904	1,428,844	3,896	-	370,873	121,741	496,510	339,182	287,967	(47,394)	-		
80801	20,058,235	1.719722%	337																					

APPENDIX B

COLLECTIVE PENSION AMOUNTS - PORS

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2017			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(20)	(21)	(22)	(23)	(24)	(25)	
Aggregate - PORS	191,766,547	100.0000%	2,739,560,823	3,698,928,254	1,983,879,869	338,281,804	N/A	N/A	24,429,085	260,009,574	286,904,038	N/A	571,342,697	-	-	189,282,172	N/A	189,282,172	112,135,886	155,885,184	106,434,098	7,605,357	-	-	
Employer																									
10001	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10002	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10100	86,894	0.04531%	1,241,350	1,676,058	898,936	153,282	(7,149)	146,133	11,069	117,816	130,002	-	258,887	-	-	85,768	23,013	108,781	43,662	63,520	42,035	890	-	-	
10200	127,392	0.06643%	1,819,918	2,457,235	1,317,911	224,724	42,816	267,540	16,228	172,727	190,593	115,847	495,395	-	-	125,742	-	125,742	117,309	144,485	96,716	11,143	-	-	
10300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10600	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10700	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10900	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13600	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13700	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20101	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20102	3,564,545	1.85879%	50,922,792	68,755,456	36,876,240	6,287,962	636,103	6,924,065	454,086	4,833,042	5,332,955	1,561,295	12,181,378	-	-	3,518,366	207,450	3,725,816	2,720,478	3,465,721	2,160,284	109,080	-	-	
20105	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20200	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20400	155,793	0.08124%	2,225,647	3,005,046	1,611,724	274,824	72,287	347,111	19,846	211,234	233,084	192,865	657,029	-	-	153,775	-	153,775	163,387	192,756	124,418	22,693	-	-	
20500	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20600	400,669	0.20894%	5,723,929	7,728,393	4,145,039	706,792	42,331	749,123	51,041	543,254	599,446	193,653	1,387,394	-	-	395,479	86,206	481,685	276,623	359,709	234,750	34,628	-	-	
21100	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21400	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21900	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22100	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22200	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30100	1,040,382	0.54253%	14,862,802	20,067,611	10,763,044	1,835,263	77,056	1,912,319	132,534	1,410,617	1,556,526	443,164	3,542,841	-	-	1,026,903	110,195	1,137,098	685,421	926,729	683,357	110,236	-	-	
30200	100,669	0.05250%	1,438,160	1,941,789	1,041,458	177,584	(51,210)	126,374	12,824	136,495	150,613	-	299,932	-	-	99,366	164,026	263,392	7,657	32,085	13,841	(17,045)	-	-	
30300	564,457	0.29435%	8,063,788	10,887,647	5,839,471	995,719	124,704	1,120,423	71,906	765,328	844,491	389,845	2,071,570	-	-	557,145	13,356	570,501	454,771	585,064	415,377	45,857	-	-	
30400	106,822	0.05570%	1,526,045	2,060,451	1,105,100	188,436	1,695	190,131	13,608	144,836	159,817	16,284	334,545	-	-	105,438	9,986	115,424	64,159	88,175	60,502	6,286	-	-	
30500	478,323	0.24943%	6,833,287	9,226,237	4,948,392	843,776	(38,841)	804,935	60,933	648,542	715,625	49,996	1,475,096	-	-	472,127	220,872	692,999	240,860	344,304	204,850	(7,918)	-	-	
30600	80,678	0.04207%	1,152,561	1,556,176	834,638	142,319	1,152,561	1,556,176	834,638	142,319	1,152,561	1,556,176	834,638	-	-	80,678	118,031	197,664	11,957	38,940	56,949	15,797	-	-	
30700	13,015	0.00679%	185,934	251,046	134,646	22,959	(10,555)	12,404	1,658	17,647	19,472	8,107	46,884	-	-	12,847	33,890	46,737	(2,944)	1,699	3,858	(2,465)	-	-	
30800	6,838	0.00357%	97,693	131,904	70,745	12,063	(131)	11,932	871	9,272	10,231	1,213	21,587	-	-	6,750	2,489	9,239	3,868	5,290	3,131	60	-	-	
30900	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31100	376	0.00020%	5,370	7,250	3,888	663	(5,149)	(5,149)	48	510	562	-	2,016	-	-	371	11,825	11,825	(5,149)	(4,704)	(1,972)	-	-	-	
31102	-	0.00020%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31104	44,259	0.02308%	632,291	853,713	457,879	78,075	49,840	127,915	5,638	60,010	66,217	135,325	267,190	-	-	43,686	75,721	83,944	55,554	83,944	8,285	-	-	-	
31105	14,976	0.00781%	213,932	288,849	154,921	26,416	(31,446)	(5,030)	1,908	20,304	22,404	-	44,616	-	-	14,781	72,156	86,937	(22,689)	(14,866)	(922)	(3,842)	-	-	
31107	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31108	182,692	0.09527%	2,609,925	3,523,895	1,890,003	322,274	(103,327)	218,947	23,273	247,706	273,328	-	544,307	-	-	180,325	244,612	424,937	3,503	53,276	57,665	4,926	-	-	
31113	483	0.00025%	6,904	9,321	4,999	852	(3,175)	(2,323)	62	655	723	-	1,440	-	-	477	7,741	8,218	(2,892)	(2,547)	(1,183)	(156)	-	-	
31121	305	0.00016%	4,356	5,881	3,154	538	733	1,271	39	413	456	2,743	3,651	-	-	301	70	989	371	989	941	439	-	-	
31123	44,481	0.02320%	635,469	858,003	460,181	78,468	59,245	137,713	5,667	60,312	66,550	123,263	255,792	-	-	43,906	49,306	85,256	87,083	37,271	2,277	-	-		
31124	36,384	0.01897%	519,777	701,798	376,402	64,182	9,612	73,794	4,635	49,332	54,434	27,551	135,952	-	-	35,913	30,888	38,919	30,888	38,919	26,873	3,359	-	-	
31126	-	0.00000%	-	-	-	-	(37,932)	-	-	-	-	-	-	-	-	-	131,062	131,062	(37,932)	(37,932)	(36,250)	(19,117)	-	-	
31138	42,355	0.02209%	605,087	816,982	438,180	74,716	26,050	100,766	5,396	57,428	63,368	66,923	193,115	-	-	41,807	41,807	50,817	58,078	58,078	35,919	6,493	-	-	
31140	60,589	0.03160%	865,564	1,168,676	626,807	106,880	22,852	129,732	7,718	82,150	90,647	58,907	239,422	-	-	59,804	58,281	70,119	44,791	44,791	6,427	-	-		
31142	4,114	0.00215%	58,764	79,342	42,554	7,256	(6,420)	836	524	5,577	6,154	-	12,255	-	-	4,060	19,574	23,634	(2,833)	(

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2017			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(4)	(5)	(6)	(7)	(8)	(9)	(10)
Aggregate - PORS	191,766,547	100.0000%	2,739,560,823	3,698,928,254	1,983,879,869	338,281,804	N/A	N/A	24,429,085	260,009,574	286,904,038	N/A	571,342,697	-	-	189,282,172	N/A	189,282,172	112,135,886	155,885,184	106,434,098	7,605,357	-	-	
Employer																									
62500	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62700	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63500	7,901	0.00412%	112,870	152,396	81,736	13,937	246	14,183	1,006	10,712	11,820	1,199	24,737	-	-	7,798	767	8,565	4,866	6,660	4,452	195	-	-	
63700	10,670	0.00556%	152,429	205,808	110,383	18,822	6,091	24,913	1,359	14,467	15,963	19,264	51,053	-	-	10,532	-	10,532	12,330	14,519	10,713	2,959	-	-	
63800	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64100	30,638	0.01598%	437,672	590,941	316,945	54,044	15,011	69,055	3,903	41,539	45,836	46,601	137,879	-	-	30,240	2,974	33,214	32,926	40,253	28,911	2,575	-	-	
66600	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67100	7,687	0.00401%	109,802	148,253	79,514	13,558	3,343	16,901	979	10,421	11,499	7,907	30,806	-	-	7,586	-	7,586	7,837	9,327	5,675	382	-	-	
67200	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67300	32,936	0.01718%	470,520	635,291	340,731	58,100	(4,293)	53,807	4,196	44,657	49,276	-	98,129	-	-	32,509	11,844	44,353	14,966	22,639	15,537	633	-	-	
67400	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67500	498,558	0.25998%	7,122,365	9,616,548	5,157,731	879,472	81,006	960,478	63,511	675,978	745,899	502,032	1,987,420	-	-	492,100	154,562	646,662	372,539	487,715	382,593	97,912	-	-	
67600	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67800	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67900	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68000	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68100	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68200	25,793	0.01345%	368,471	497,506	266,832	45,499	60,227	105,726	3,286	34,971	38,589	186,902	263,748	-	-	25,458	35,192	60,650	75,309	81,194	51,048	(4,453)	-	-	
70101	294,554	0.15360%	4,207,965	5,681,554	3,047,239	519,601	(36,339)	483,262	37,523	399,375	440,685	-	877,583	-	-	290,737	100,379	391,116	135,902	204,205	139,809	6,551	-	-	
70102	137,302	0.07160%	1,961,471	2,648,359	1,420,418	242,203	3,574	245,777	17,491	186,162	205,418	38,476	447,547	-	-	135,522	14,089	149,611	116,786	86,833	10,455	-	-	-	
70104	28,292	0.01475%	404,167	545,703	292,682	49,907	(6,024)	43,883	3,604	38,359	42,327	1,201	85,491	-	-	27,925	18,724	46,649	10,519	17,471	11,963	(1,111)	-	-	
70106	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70108	15,156	0.00790%	216,535	292,363	156,806	26,738	(27,261)	(523)	1,931	20,551	22,677	-	45,159	-	-	14,961	66,924	81,885	(18,398)	(12,197)	(3,021)	(3,110)	-	-	
70202	538,764	0.28095%	7,696,741	10,392,065	5,573,671	950,396	55,286	1,005,682	68,633	730,492	806,051	144,888	1,750,064	-	-	531,784	1,750,064	531,784	370,330	489,243	328,255	30,453	-	-	
70203	1,676,542	0.87426%	23,950,939	32,338,324	17,344,308	2,957,469	119,621	3,077,090	213,574	2,273,165	2,508,293	450,210	5,445,242	-	-	1,654,822	433,563	2,088,385	1,099,982	1,431,328	811,558	13,989	-	-	
70204	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70209	27,158	0.01416%	387,977	523,842	280,957	47,907	(5,658)	42,249	3,460	36,823	40,631	32,293	113,207	-	-	26,806	32,515	59,321	10,223	18,011	19,548	6,104	-	-	
70211	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70212	19,164	0.00999%	273,764	369,634	198,249	33,805	(11,613)	22,192	2,441	25,983	28,670	147,669	204,763	-	-	18,915	207,942	226,857	(407)	7,470	(2,355)	(26,802)	-	-	
70213	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70214	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70215	27,860	0.01453%	398,003	537,380	288,218	49,146	(3,386)	45,760	3,549	37,774	41,681	3,012	86,016	-	-	27,499	15,028	42,527	12,905	19,379	12,278	(1,073)	-	-	
70216	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70217	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70218	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70219	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70220	3,404	0.00178%	48,627	65,656	35,214	6,005	(6,930)	(925)	434	4,615	5,093	-	10,142	-	-	3,360	16,736	20,096	(4,940)	(3,337)	(701)	(977)	-	-	
70222	5,574	0.00291%	79,612	107,491	57,652	9,830	(1,984)	7,846	710	7,556	8,337	4,330	20,933	-	-	5,501	12,861	18,362	1,275	2,539	539	(1,782)	-	-	
70224	3,109	0.00162%	44,408	59,960	32,159	5,484	1,044	6,528	396	4,215	4,651	7,116	16,378	-	-	3,068	6,324	9,392	2,862	2,988	705	432	-	-	
70301	206,006	0.10743%	2,942,973	3,973,574	2,131,183	363,399	44,892	408,291	26,243	279,315	308,207	650,302	1,264,067	-	-	203,336	353,389	556,725	165,354	215,813	216,790	109,385	-	-	
70302	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70303	52,491	0.02737%	749,900	1,012,508	543,047	92,598	6,060	98,658	6,687	71,172	78,534	117,321	273,714	-	-	51,812	69,790	121,602	36,755	49,213	45,801	20,342	-	-	
70304	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70305	33,301	0.01737%	475,752	642,356	344,521	58,746	4,865	63,611	4,242	45,153	49,824	45,793	145,012	-	-	32,871	34,435	67,306	24,339	29,915	17,773	5,679	-	-	
70401	64,748	0.03376%	924,985	1,248,906	669,837	114,217	(10,131)	104,086	8,248	87,790	96,870	13,969	206,877	-	-	63,909	55,470	119,379	27,731	40,916	21,105	(2,255)	-	-	
70402	2,071,583	1.08026%	29,594,462	39,958,153	21,431,120	3,654,333	19,761	3,674,094	263,898	2,808,787	3,099,318	627,358	6,799,361	-	-	2,044,745	574,267	2,619,012	1,231,123	1,726,014	1,199,900	23,312	-	-	
704																									

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2017			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(10)	(11)	(12)	(13)	(14)	(15)	(16)
Aggregate - PORS	191,766,547	100.0000%	2,739,560,823	3,698,928,254	1,983,879,869	338,281,804	N/A	N/A	24,429,085	260,009,574	286,904,038	N/A	571,342,697	-	-	189,282,172	N/A	189,282,172	112,135,886	155,885,184	106,434,098	7,605,357	-	-	
Employer																									
70805	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70806	255,545	0.13326%	3,650,684	4,929,118	2,643,679	450,788	65,541	516,329	32,554	346,484	382,323	216,692	978,053	-	-	252,234	3,679	255,913	214,971	273,688	200,573	32,907	-	-	
70807	11,408	0.00595%	162,976	220,049	118,021	20,124	(2,328)	17,796	1,453	15,468	17,068	759	34,748	-	-	11,260	8,880	20,140	4,343	6,993	4,138	(865)	-	-	
70808	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70809	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70812	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70813	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	210,815	0.10993%	3,011,681	4,066,343	2,180,939	371,883	37,956	409,839	26,856	285,836	315,402	172,107	800,201	-	-	208,084	40,725	248,809	161,230	207,346	150,379	32,436	-	-	
70902	66,200	0.03452%	945,724	1,276,907	684,855	116,778	13,510	130,288	8,433	89,758	99,042	198,515	395,748	-	-	65,342	175,188	240,530	52,220	72,138	48,902	(18,043)	-	-	
70903	5,727	0.00299%	81,803	110,450	59,239	10,101	(1,658)	8,443	729	7,764	8,567	-	17,060	-	-	5,652	5,012	10,664	1,690	3,083	1,993	(369)	-	-	
70905	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70908	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71001	5,422,504	2.82766%	77,465,438	104,593,078	56,097,358	9,565,456	269,018	9,834,474	690,771	7,352,184	8,112,668	1,527,138	17,682,761	-	-	5,352,254	627,825	5,980,079	3,439,838	4,646,069	3,206,304	410,470	-	-	
71003	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71004	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71006	6,421,549	3.34863%	91,737,728	123,863,384	66,432,777	11,327,803	866,798	12,194,601	818,039	8,706,756	9,607,352	2,519,555	21,651,702	-	-	6,338,358	6,338,358	4,621,813	6,034,175	4,132,552	524,803	-	-		
71008	2,022,414	1.05462%	28,892,039	39,009,748	20,922,453	3,567,598	432,162	3,999,760	257,635	2,742,121	3,025,756	1,269,797	7,295,309	-	-	1,996,213	1,996,213	1,614,773	2,055,654	1,420,517	208,153	-	-		
71011	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71012	172,291	0.08984%	2,461,331	3,323,265	1,782,397	303,926	10,229	314,155	21,948	233,603	257,766	34,746	548,063	-	-	170,059	1,211	171,270	110,976	149,909	104,178	11,731	-	-	
71015	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71016	1,231	0.00064%	17,588	23,747	12,737	2,172	(208)	1,964	157	1,669	1,842	93	3,761	-	-	1,215	770	1,985	512	782	481	(0)	-	-	
71017	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71018	4,179,068	2.17925%	59,701,824	80,608,820	43,233,662	7,371,999	148,831	7,520,830	532,370	5,666,253	6,252,351	844,760	13,295,734	-	-	4,124,928	850,906	4,975,834	2,592,550	3,501,326	2,192,723	33,301	-	-	
71019	303,433	0.15823%	4,334,807	5,852,814	3,139,093	535,263	(22,293)	512,970	38,654	411,413	453,968	176,545	1,080,580	-	-	299,501	158,606	458,107	155,140	242,380	212,542	12,411	-	-	
71020	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71024	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71025	433,945	0.22629%	6,199,297	8,370,231	4,489,282	765,491	67,914	833,405	55,280	588,370	649,229	172,849	1,465,728	-	-	428,323	69,290	497,613	321,664	406,551	233,475	6,425	-	-	
71026	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71027	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71028	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71030	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71031	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71032	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71034	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71035	351,615	0.18336%	5,023,149	6,782,207	3,637,563	620,260	(127,612)	492,648	44,792	476,743	526,056	83,205	1,130,796	-	-	347,060	584,463	931,523	77,996	154,669	43,631	(77,023)	-	-	
71036	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71037	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71038	10,157	0.00530%	145,115	195,932	105,086	17,919	(6,630)	11,289	1,294	13,773	15,197	2,556	32,820	-	-	10,026	24,644	34,670	(690)	1,896	8	(3,063)	-	-	
71039	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71042	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71043	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71044	13,108	0.00684%	187,249	252,822	135,598	23,122	(694)	22,428	1,670	17,772	19,610	3,631	42,683	-	-	12,937	7,449	20,386	6,970	9,936	6,030	(639)	-	-	
71045	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71047	730	0.00038%	10,438	14,093	7,559	1,289	1,850	3,139	93	991	1,093	6,573	8,750	-	-	721	-	721	2,277	2,444	2,256	1,052	-	-	
71101	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71103	571,224	0.29788%	8,160,467	11,018,183	5,909,482	1,007,657	23,634	1,031,291	72,768	774,504	854,615	101,951	1,803,838	-	-	563,824	110,141	673,965	357,659	476,396	286,767	9,050	-	-	
71105	425,694	0.22199%	6,081,441	8,211,103	4,403,936	750,938	(73,628)	677,310	54,229	577,185	636,887	36,864	1,305,165	-	-	420,180	272,225	692,405	175,298	276,888	179,932	(19,357)	-	-	
71106	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71107	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71108	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71109	61,332	0.03198%	876,194	1,183,028	634,504																				

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Net Pension Liability as of June 30, 2017						Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Actual Contributions	Proportionate Share	Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(10)	(11)	(12)	(13)	(14)	(15)	(16)
Aggregate - PORS	191,766,547	100.0000%	2,739,560,823	3,698,928,254	1,983,879,869	338,281,804	N/A	N/A	24,429,085	260,009,574	286,904,038	N/A	571,342,697	-	-	189,282,172	N/A	189,282,172	112,135,886	155,885,184	106,434,098	7,605,357	-	-	
Employer																									
71612	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71614	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71701	403,570	0.21045%	5,765,378	7,784,358	4,175,055	711,911	(75,401)	636,510	51,411	547,188	603,787	146,049	1,348,435	-	-	398,342	497,838	896,180	160,588	236,069	89,522	(33,926)	-	-	
71702	137,250	0.07157%	1,960,731	2,647,360	1,419,883	242,112	(28,204)	213,908	17,484	186,091	205,340	5,311	414,226	-	-	135,471	110,656	246,127	52,053	82,772	45,056	(11,781)	-	-	
71705	42,997	0.02242%	614,237	829,337	444,806	75,846	(8,972)	66,874	5,477	58,297	64,327	134,604	262,705	-	-	42,439	104,591	147,030	16,170	30,740	46,110	22,655	-	-	
71706	16,663	0.00869%	238,040	321,400	172,379	29,393	(7,858)	21,535	2,123	22,592	24,929	1,278	50,922	-	-	16,447	20,099	36,546	1,885	6,110	5,521	860	-	-	
71707	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71802	60,051	0.03132%	857,893	1,158,319	621,252	105,933	39,138	145,071	7,650	81,422	89,844	261,709	440,625	-	-	59,274	65,749	125,023	74,253	95,421	106,278	39,651	-	-	
71803	1,782,464	0.92950%	25,464,136	34,381,427	18,440,104	3,144,319	451,798	3,596,117	227,068	2,416,781	2,666,764	1,602,087	6,912,700	-	-	1,759,372	123,740	1,883,112	1,494,098	1,914,801	1,416,460	204,229	-	-	
71805	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71807	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71808	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71809	1,286,547	0.67089%	18,379,494	24,815,814	13,309,691	2,269,506	253,004	2,522,510	163,893	1,744,383	1,924,816	719,158	4,552,250	-	-	1,269,879	-	1,269,879	1,005,315	1,289,017	883,035	105,003	-	-	
71810	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71811	897	0.00047%	12,821	17,311	9,285	1,583	2,273	3,856	114	1,217	1,343	8,075	10,749	-	-	886	-	886	2,798	3,003	2,771	1,292	-	-	
71812	6,311	0.00329%	90,159	121,732	65,289	11,133	6,933	18,066	804	8,557	9,442	14,949	33,752	-	-	6,229	822	7,051	10,623	10,812	4,404	862	-	-	
71813	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71815	13,217	0.00689%	188,811	254,930	136,729	23,314	7,771	31,085	1,684	17,920	19,773	21,673	61,050	-	-	13,045	1,607	14,652	15,499	17,577	10,709	2,613	-	-	
71817	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71819	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71901	424,166	0.22119%	6,059,607	8,181,622	4,388,124	748,242	(58,667)	689,575	54,034	575,113	634,600	24,287	1,288,034	-	-	418,671	240,146	658,817	189,365	283,375	169,397	(12,919)	-	-	
71902	7,630	0.00398%	109,007	147,180	78,939	13,460	(248)	13,212	972	10,346	11,416	7,532	24,515	-	-	3,649	4,214	5,886	4,214	5,886	3,500	(266)	-	-	
71904	45,750	0.02386%	653,577	882,453	473,294	80,704	(7,734)	72,970	5,828	62,030	68,447	11,420	147,725	-	-	45,157	35,457	80,614	19,018	30,298	20,347	(2,552)	-	-	
71905	36,992	0.01929%	528,461	713,523	382,690	65,255	3,949	69,204	4,712	50,156	55,344	18,891	129,103	-	-	36,513	4,355	40,868	25,580	34,513	25,488	2,654	-	-	
71906	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72001	108,296	0.05647%	1,547,112	2,088,896	1,120,356	191,038	(39,168)	151,870	13,796	146,835	162,023	27,700	350,354	-	-	106,893	162,637	269,530	24,158	50,427	25,115	(18,878)	-	-	
72002	498,750	0.26008%	7,125,105	9,620,247	5,159,714	879,810	57,725	937,535	63,536	676,238	746,186	186,214	1,672,174	-	-	492,289	-	492,289	349,370	461,328	324,400	44,786	-	-	
72004	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72006	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72007	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72009	570	0.00030%	8,136	10,986	5,892	1,005	1,442	2,447	73	772	852	5,124	6,821	-	-	562	-	562	1,775	1,905	1,758	821	-	-	
72010	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72011	5,549	0.00289%	79,255	107,010	57,394	9,786	11,510	21,296	707	7,522	8,300	27,142	43,671	-	-	5,476	1,437	6,913	14,754	14,201	5,852	1,951	-	-	
72012	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72101	1,186,103	0.61851%	16,944,567	22,878,389	12,270,575	2,092,320	(278,055)	1,814,265	151,097	1,608,196	1,774,542	-	3,533,835	-	-	1,170,737	669,073	1,839,810	415,521	708,258	537,139	33,108	-	-	
72102	1,336,618	0.69700%	19,094,821	25,781,641	13,827,702	2,357,834	(59,186)	2,298,648	170,271	1,812,275	1,999,730	322,791	4,305,067	-	-	1,319,302	788,801	2,108,103	722,404	990,674	525,593	(41,707)	-	-	
72108	14,373	0.00750%	205,330	277,235	148,692	25,354	(2,688)	22,666	1,831	19,488	21,503	19,907	62,729	-	-	14,187	40,254	54,441	5,717	8,263	4	(5,696)	-	-	
72109	11,530	0.00601%	164,730	222,417	119,291	20,341	6,672	27,013	1,469	15,634	17,252	38,919	73,274	-	-	11,382	13,578	24,960	13,415	15,710	13,135	6,055	-	-	
72110	2,978	0.00155%	42,545	57,444	30,810	5,254	7,421	12,675	379	4,038	4,456	24,896	33,769	-	-	2,940	2,940	9,162	9,842	8,519	3,306	-	-	-	
72111	7,183	0.00375%	102,624	138,562	74,316	12,672	(1,998)	10,674	915	9,740	10,747	4,271	25,673	-	-	7,091	10,780	17,871	2,203	4,075	2,598	(1,074)	-	-	
72112	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72113	7,114	0.00371%	101,638	137,230	73,602	12,550	6,621	19,171	906	9,646	10,644	21,769	42,965	-	-	7,022	-	7,022	10,781	12,224	9,609	3,329	-	-	
72114	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72115	683	0.00036%	9,753	13,168	7,063	1,204	1,729	2,933	87	926	1,021	6,143	8,177	-	-	674	-	674	2,128	2,284	2,108	983	-	-	
72116	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72117	22,789	0.01188%	325,569	439,581	235,764	40,201	(7,411)	32,790	2,903	30,900	34,096	68,241	136,140	-	-	22,494	52,851	75,345	5,915	15,359	27,994	11,526	-	-	
72119	222,886	0.11623%	3,184,137	4,299,190	2,305,824	393,178																			

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2017			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(10)	(11)	(12)	(13)	(14)	(15)	(16)
Aggregate - PORS	191,766,547	100.0000%	2,739,560,823	3,698,928,254	1,983,879,869	338,281,804	N/A	N/A	24,429,085	260,009,574	286,904,038	N/A	571,342,697	-	-	189,282,172	N/A	189,282,172	112,135,886	155,885,184	106,434,098	7,605,357	-	-	
Employer																									
72352	105,658	0.05510%	1,509,416	2,037,999	1,093,058	186,383	80,661	267,044	13,460	143,257	158,076	462,788	777,581	-	-	104,289	134,385	238,674	142,445	166,205	154,509	75,747	-	-	
72353	21,080	0.01099%	301,133	406,586	218,068	37,184	(2,554)	34,630	2,685	28,580	31,536	2,361	65,162	-	-	20,806	9,278	30,084	9,772	14,923	10,524	(140)	-	-	
72401	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72402	357,405	0.18638%	5,105,856	6,893,878	3,697,456	630,473	10,023	640,496	45,530	484,593	534,717	97,035	1,161,875	-	-	352,775	131,802	484,577	219,016	293,855	170,768	(6,341)	-	-	
72403	781,079	0.40731%	11,158,423	15,065,994	8,080,482	1,377,845	(147,280)	1,230,565	99,501	1,059,037	1,168,580	48,482	2,375,600	-	-	770,960	535,390	1,306,350	309,457	493,750	310,039	(43,996)	-	-	
72404	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72407	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72408	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72409	8,694	0.00453%	124,212	167,709	89,949	15,338	7,040	22,378	1,108	11,789	13,008	15,869	41,774	-	-	8,582	198	8,780	12,124	13,394	7,161	314	-	-	
72411	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72412	41,682	0.02174%	595,471	803,999	431,216	73,529	11,954	85,483	5,310	56,516	62,361	30,663	154,850	-	-	41,142	4,233	45,375	36,328	44,811	27,341	994	-	-	
72413	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72415	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72416	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72417	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72501	371,860	0.19391%	5,312,365	7,172,703	3,847,001	655,972	80,188	736,160	47,371	504,192	556,344	220,392	1,328,299	-	-	367,043	53,113	420,156	297,634	374,688	229,341	6,479	-	-	
72502	32,065	0.01672%	458,082	618,498	331,725	56,564	(14,804)	41,760	4,085	43,476	47,973	-	95,534	-	-	31,650	40,808	72,458	3,946	11,836	8,389	(1,096)	-	-	
72504	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72506	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72507	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72509	53,285	0.02779%	761,214	1,027,784	551,241	93,995	30,772	124,767	6,788	72,246	79,719	91,135	249,888	-	-	52,594	37,996	90,590	61,930	69,538	31,630	(3,802)	-	-	
72510	38,790	0.02023%	554,131	748,182	401,279	68,424	43,893	112,317	4,941	52,592	58,032	267,731	383,296	-	-	38,286	138,044	176,330	66,575	82,732	67,592	(9,933)	-	-	
72512	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72513	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72601	6,421,753	3.34874%	91,740,632	123,867,305	66,434,880	11,328,161	(5,225)	11,322,936	818,065	8,707,032	9,607,656	1,792,834	20,925,587	-	-	6,338,558	2,448,837	8,787,395	3,749,909	5,207,905	3,306,840	(126,462)	-	-	
72602	537,596	0.26805%	7,680,057	10,369,538	5,561,589	948,336	22,835	971,171	68,484	728,908	804,304	153,545	1,755,241	-	-	530,632	204,606	735,238	337,196	445,574	247,758	(10,525)	-	-	
72604	3,244,404	1.69185%	46,349,287	62,580,355	33,564,291	5,723,224	735,428	6,458,652	413,304	4,398,975	4,853,989	2,126,362	11,792,630	-	-	3,202,372	-	3,202,372	2,632,600	3,369,754	2,347,567	240,337	-	-	
72605	209,186	0.10908%	2,988,423	4,034,939	2,164,096	369,011	2,292	371,303	26,648	283,629	312,966	56,052	679,295	-	-	206,477	97,114	303,591	124,614	165,971	89,309	(4,189)	-	-	
72606	64,152	0.03345%	916,465	1,237,402	663,667	113,165	26,545	139,710	8,172	86,981	95,978	118,249	309,380	-	-	63,321	79,679	143,000	64,058	75,815	36,363	(9,858)	-	-	
72608	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72609	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72611	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72612	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72613	19,560	0.01020%	279,435	377,291	202,356	34,505	46,344	80,849	2,492	26,521	29,264	120,963	179,240	-	-	19,307	-	19,307	57,782	59,260	35,782	7,109	-	-	
72614	30,961	0.01615%	442,302	597,192	320,297	54,616	7,292	61,908	3,944	41,979	46,321	17,874	110,118	-	-	30,560	3,276	33,836	25,396	31,020	17,830	2,037	-	-	
72615	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72616	1,098	0.00057%	15,670	21,158	11,348	1,935	904	2,839	140	1,487	1,641	9,870	13,138	-	-	1,083	3,365	4,448	1,545	2,178	3,387	1,579	-	-	
72617	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72619	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72620	975	0.00051%	13,917	18,791	10,078	1,718	2,467	4,185	124	1,321	1,457	8,766	11,668	-	-	962	-	962	3,037	3,259	3,008	1,401	-	-	
72621	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72622	-	0.00000%	-	-	-	-	(8,445)	(8,445)	-	-	-	5,579	5,579	-	-	-	-	32,980	32,980	(8,445)	(9,079)	(8,510)	(1,367)	-	
72701	826,135	0.43080%	11,802,083	15,935,057	8,546,594	1,457,325	59,789	1,517,114	105,241	1,120,126	1,235,988	221,515	2,682,870	-	-	815,431	23,785	839,216	542,873	734,047	517,228	49,505	-	-	
72702	173,313	0.09038%	2,475,933	3,342,980	1,792,971	305,729	(27,203)	278,526	22,078	234,989	259,295	32,742	549,104	-	-	171,068	144,305	315,373	74,142	112,977	62,200	(15,586)	-	-	
72704	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72705	345,401	0.18012%	4,934,360	6,662,325	3,573,265	609,296	202,517	811,813	44,000	468,316	516,757	623,274	1,652,347	-	-	340,926	-	340,926	404,491	480,241	352,863	73,825	-	-	
72801	383,453	0.19996%	5,477,971	7,396,303	3,966,927	676,422	59,772	736,194	48,848	519,910	573,688	190,197	1,332,643	-	-	653	379,138	378,485	283,997	368,801	259,562	41,145	-	-	
72802	693,113	0.36144%	9,901,759	13,369,258	7,170,456	1,222,672	142,062																		

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2017			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(10)	(11)	(12)	(13)	(14)	(15)	(16)
Aggregate - PORS	191,766,547	100.0000%	2,739,560,823	3,698,928,254	1,983,879,869	338,281,804	N/A	N/A	24,429,085	260,009,574	286,904,038	N/A	571,342,697	-	-	189,282,172	N/A	189,282,172	112,135,886	155,885,184	106,434,098	7,605,357	-	-	
Employer																									
73227	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73228	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73301	384,738	0.20063%	5,496,326	7,421,086	3,980,219	678,688	(53,321)	625,367	49,012	521,652	575,610	-	1,146,274	-	-	379,753	120,641	500,394	171,655	265,555	196,300	12,369	-	-	
73302	151,391	0.07895%	2,162,746	2,920,119	1,566,174	267,057	(41,324)	225,733	19,286	205,265	226,496	20,098	471,145	-	-	149,429	172,078	321,507	47,202	79,457	36,982	(14,004)	-	-	
73303	127,752	0.06662%	1,825,041	2,464,152	1,321,621	225,357	(58,051)	167,306	16,274	173,213	191,130	27,322	407,939	-	-	126,096	187,107	313,203	16,652	52,250	41,048	(15,214)	-	-	
73306	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73308	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73310	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73311	10,378	0.00541%	148,265	200,186	107,368	18,308	(24,410)	(6,102)	1,322	14,072	15,527	6,888	37,809	-	-	10,244	89,646	99,890	(18,341)	(16,756)	(18,445)	(8,539)	-	-	
73312	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73401	254,169	0.13254%	3,631,041	4,902,596	2,629,454	448,362	(54,381)	393,981	32,379	344,619	380,265	-	757,263	-	-	250,876	160,862	411,738	94,245	154,287	102,292	(5,299)	-	-	
73402	265,534	0.13847%	3,793,388	5,121,795	2,747,019	468,409	(43,882)	424,527	33,826	360,027	397,267	-	791,120	-	-	262,093	121,974	384,067	111,389	174,350	120,235	1,080	-	-	
73405	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73406	9,112	0.00475%	130,184	175,773	94,274	16,075	(42,611)	(26,536)	1,161	12,356	13,634	77,788	104,939	-	-	8,995	270,846	279,841	(37,282)	(44,039)	(67,873)	(25,709)	-	-	
73407	17,143	0.00894%	244,889	330,647	177,339	30,239	22,063	52,302	2,184	23,242	25,646	132,914	183,986	-	-	16,920	35,914	52,834	32,087	40,077	45,340	13,647	-	-	
73408	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73501	31,824	0.01660%	454,630	613,837	329,225	56,138	(14,017)	42,121	4,054	43,149	47,612	6,595	101,410	-	-	31,411	55,542	86,953	4,592	12,206	4,555	(6,896)	-	-	
73502	166,175	0.08666%	2,373,966	3,205,306	1,719,131	293,138	(14,836)	278,302	21,169	225,311	248,617	23,203	518,300	-	-	164,022	69,566	233,588	82,335	121,881	82,491	(1,994)	-	-	
73503	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73504	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73506	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73507	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73601	325,050	0.16950%	4,643,638	6,269,794	3,362,736	573,398	(24,235)	549,163	41,408	440,724	486,311	53,608	1,022,051	-	-	320,839	83,875	404,714	165,839	244,906	185,357	21,235	-	-	
73602	527,833	0.27525%	7,540,586	10,181,226	5,460,590	931,114	(6,198)	924,916	67,241	715,671	789,698	185	1,572,795	-	-	520,995	21,918	542,913	302,454	422,852	286,834	17,741	-	-	
73603	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73604	11,471	0.00598%	163,881	221,270	118,676	20,236	3,203	23,439	1,461	15,554	17,163	6,331	40,509	-	-	11,323	529	11,852	9,911	11,917	6,455	374	-	-	
73606	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73607	10,046	0.00524%	143,526	193,787	103,935	17,723	(15,013)	2,710	1,280	13,622	15,031	21,053	50,986	-	-	9,916	81,664	91,580	(9,138)	(6,891)	(12,254)	(12,311)	-	-	
73608	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73609	21,151	0.01103%	302,146	407,955	218,802	37,309	11,472	48,781	2,694	28,676	31,643	28,690	91,703	-	-	20,876	-	20,876	23,839	27,686	17,039	2,265	-	-	
73610	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73611	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73612	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73613	3,781	0.00197%	54,024	72,943	39,122	6,671	8,679	15,350	482	5,127	5,658	18,280	29,547	-	-	3,733	280	4,013	10,890	10,565	3,971	105	-	-	
73614	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73701	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	1,092,021	0.56945%	15,600,511	21,063,658	11,297,263	1,926,356	264,829	2,191,185	139,112	1,480,632	1,633,784	832,519	4,086,047	-	-	1,077,873	6,733	1,084,606	903,390	1,153,287	828,744	116,021	-	-	
73703	398,484	0.20780%	5,692,725	7,686,262	4,122,443	702,939	(19,530)	683,409	50,763	540,292	596,178	57,225	1,244,458	-	-	393,323	149,788	543,111	213,485	303,672	191,699	(7,510)	-	-	
73707	71,226	0.03714%	1,017,528	1,373,856	736,853	125,645	(19,586)	106,059	9,073	96,573	106,562	-	212,208	-	-	70,303	53,106	123,409	22,064	39,773	28,577	(1,615)	-	-	
73708	110,140	0.05743%	1,573,439	2,124,442	1,139,422	194,289	(27,823)	166,466	14,031	149,334	164,780	1,384	329,529	-	-	108,712	100,389	209,101	36,581	61,551	32,990	(10,694)	-	-	
73709	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73710	9,318	0.00486%	133,115	179,731	96,397	16,437	4,075	20,512	1,187	12,634	13,941	11,728	39,490	-	-	9,197	6,995	16,192	9,524	10,316	3,369	89	-	-	
73711	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73712	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73801	505,466	0.26358%	7,221,044	9,749,783	5,229,190	891,657	(6,274)	885,383	64,391	685,344	756,233	30,019	1,535,987	-	-	498,918	43,203	542,121	289,298	404,000	276,690	23,878	-	-	
73802	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73803	1,050,662	0.54789%	15,009,670	20,265,910	10,869,400	1,853,399	(147,285)	1,706,114	133,844	1,424,556	1,571,907	3,064,147	6,194,454	-	-	1,037,051	3,567,843	4,604,894	467,092	827,610	642,942	(348,084)	-	-	
73805	12,205	0.00637%	174,373	235,437	126,274	21,532	13,768	35,300	1,555	16,550	18,261	52,049	88,415												

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2017

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2017			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2018	2019	2020	2021	2022	Thereafter	
																			(4)	(5)	(6)	(7)	(8)	(9)	(10)
Aggregate - PORS	191,766,547	100.00000%	2,739,560,823	3,698,928,254	1,983,879,869	338,281,804	N/A	N/A	24,429,085	260,009,574	286,904,038	N/A	571,342,697	-	-	189,282,172	N/A	189,282,172	112,135,886	155,885,184	106,434,098	7,605,357	-	-	
Employer																									
84301	18,377	0.00958%	262,532	354,468	190,115	32,418	(11,542)	20,876	2,341	24,917	27,494	-	54,752	-	-	18,139	29,037	47,176	(796)	4,602	5,169	(1,398)	-	-	
84401	10,874	0.00567%	155,360	209,766	112,506	19,184	(2,366)	16,818	1,385	14,745	16,270	17,976	50,376	-	-	10,734	43,271	54,005	3,993	4,555	(5,872)	(6,304)	-	-	
84501	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84506	204	0.00011%	2,904	3,921	2,103	359	515	874	26	276	304	1,829	2,435	-	-	201	-	201	634	680	628	293	-	-	
84601	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84603	9,735	0.00508%	139,088	187,795	100,722	17,175	7,036	24,211	1,240	13,201	14,566	14,586	43,593	-	-	9,610	3,244	12,854	12,729	13,293	4,550	167	-	-	
84604	4,841	0.00253%	69,174	93,398	50,093	8,542	111	8,653	617	6,565	7,244	911	15,337	-	-	4,779	1,238	6,017	2,942	3,944	2,355	79	-	-	
84605	-	0.00000%	-	-	-	-	(165)	(165)	-	-	-	-	-	-	-	-	-	297	297	(165)	-	-	-	-	
84606	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(131)	-	-	-	-	
90203	684,623	0.35701%	9,780,451	13,205,470	7,082,610	1,207,693	(99,605)	1,108,088	87,214	928,255	1,024,270	-	2,039,739	-	-	675,752	271,278	947,030	300,729	461,204	318,625	12,150	-	-	
90208	11,602	0.00605%	165,743	223,785	120,025	20,466	6,107	26,573	1,478	15,731	17,358	29,256	63,823	-	-	11,452	20,408	31,860	12,891	13,256	3,927	1,888	-	-	
90403	999,185	0.52104%	14,274,263	19,272,970	10,336,847	1,762,590	72,535	1,835,125	127,286	1,354,759	1,494,891	401,055	3,377,991	-	-	986,240	126,801	1,113,041	656,810	881,777	628,405	97,958	-	-	
90407	43,693	0.02279%	624,209	842,801	452,027	77,078	(13,797)	63,281	5,566	59,243	65,371	-	130,180	-	-	43,128	32,355	75,483	11,753	23,464	19,622	(1,142)	-	-	
90704	416,353	0.21712%	5,947,997	8,030,928	4,307,301	734,461	(2,291)	732,170	53,039	564,220	622,912	216,424	1,456,895	-	-	410,960	259,359	670,319	241,173	340,492	222,829	(17,917)	-	-	
90705	490,037	0.25554%	7,000,619	9,452,167	5,069,567	864,439	40,873	905,312	62,426	664,423	733,149	169,990	1,629,988	-	-	483,688	22,449	506,137	327,423	441,768	317,943	36,717	-	-	
90707	101,113	0.05273%	1,444,488	1,950,334	1,046,040	178,366	(9,698)	168,668	12,881	137,095	151,276	21,222	322,474	-	-	99,803	59,645	159,448	49,428	72,857	49,428	(4,781)	-	-	
90709	1,238,609	0.64589%	17,694,659	23,891,156	12,813,761	2,184,942	(6,561)	2,178,381	157,786	1,679,386	1,853,096	480,760	4,171,028	-	-	1,222,562	288,669	1,511,231	717,718	1,021,284	796,845	123,950	-	-	
90710	88,606	0.04621%	1,265,814	1,709,090	916,652	156,303	(4,216)	152,087	11,287	120,137	132,564	3,919	87,458	-	-	20,431	107,889	47,596	67,771	44,318	333	-	-		
90711	477,674	0.24909%	6,823,999	9,213,697	4,941,666	842,630	357,119	1,199,749	60,851	647,660	714,652	964,259	3,777,422	-	-	471,485	-	471,485	636,439	724,663	473,034	81,801	-	-	
90803	462,305	0.24108%	6,604,451	8,917,265	4,782,678	815,520	(11,110)	809,410	35,777	626,823	691,660	58,893	1,413,153	-	-	456,316	93,199	549,515	259,224	363,632	236,953	3,829	-	-	
90807	13,598	0.00709%	194,262	262,291	140,677	23,988	(3,513)	20,475	1,732	18,437	20,344	9,926	50,439	-	-	13,422	13,173	26,595	4,439	8,394	8,928	2,083	-	-	
90809	6,557	0.00342%	93,666	126,466	67,829	11,566	(1,496)	10,070	835	8,890	9,809	21,287	40,821	-	-	6,472	26,558	33,030	2,338	4,663	3,529	(2,739)	-	-	
90810	9,223	0.00481%	131,773	177,918	95,425	16,271	(18,697)	12,506	1,175	12,506	13,800	11,925	39,406	-	-	9,104	79,097	88,201	(13,303)	(12,554)	(16,096)	(6,841)	-	-	
91007	927,508	0.48367%	13,250,297	17,890,421	9,595,333	1,636,151	134,753	1,770,904	118,155	1,257,575	1,387,654	539,301	3,302,685	-	-	915,492	273,939	1,189,431	677,115	882,779	559,213	(8,583)	-	-	
91009	137,885	0.07190%	1,969,826	2,659,640	1,426,469	243,235	(4,717)	247,952	17,565	186,955	206,293	17,820	428,633	-	-	136,100	959	137,059	85,346	116,912	81,464	7,852	-	-	
91203	28,405	0.01481%	405,784	547,885	293,852	50,106	(9,860)	40,246	3,618	38,513	42,496	5,852	90,479	-	-	20,707	48,743	6,750	15,582	17,404	2,000	-	-		
91503	28,679	0.01496%	409,701	553,175	296,689	50,590	36,179	86,769	3,653	38,884	42,906	106,608	192,051	-	-	28,307	-	28,307	52,949	58,948	42,921	8,926	-	-	
91604	15,352	0.00801%	219,302	296,099	158,810	27,079	(9,175)	17,904	1,956	20,814	22,967	3,005	48,742	-	-	15,152	37,562	52,714	(199)	3,136	(1,673)	(5,236)	-	-	
91605	9,194	0.00479%	131,335	177,327	95,107	16,217	(4,321)	11,896	1,171	12,465	13,754	2,368	29,758	-	-	9,074	9,195	18,269	1,055	4,197	5,723	514	-	-	
91803	186,953	0.09749%	2,670,798	3,606,085	1,934,084	329,791	(105,079)	224,712	23,816	253,483	279,703	-	557,002	-	-	184,531	348,187	532,718	4,242	48,921	11,527	(40,406)	-	-	
91804	2,848	0.00149%	40,682	54,929	29,461	5,023	(50)	4,973	363	3,861	4,261	447	8,932	-	-	2,811	434	3,245	1,615	2,305	1,667	99	-	-	
91807	54,590	0.02847%	779,871	1,052,974	564,751	96,299	(18,626)	77,673	6,954	74,017	81,673	-	162,644	-	-	53,883	51,029	104,912	13,296	26,892	19,277	(1,732)	-	-	
92109	33,320	0.01738%	475,999	642,689	344,699	58,776	8,851	67,627	4,245	45,177	49,850	90,756	190,028	-	-	32,888	44,897	77,785	28,335	35,872	32,676	15,361	-	-	
92114	76,859	0.04008%	1,097,989	1,482,493	795,119	135,580	81,373	216,953	9,791	104,209	114,988	202,408	431,396	-	-	75,862	1,845	77,707	126,316	133,497	73,512	20,365	-	-	
92116	47,475	0.02476%	678,233	915,744	491,149	83,748	61,310	154,058	6,048	64,371	71,029	200,215	341,663	-	-	46,861	80,439	92,658	89,071	92,658	56,374	23,121	-	-	
92117	81,298	0.04239%	1,161,409	1,568,124	841,046	143,411	124,520	267,931	10,356	110,228	121,630	405,389	647,603	-	-	80,244	-	80,244	172,059	190,591	155,648	49,061	-	-	
92118	12,431	0.00648%	177,578	239,765	128,595	21,927	3,811	25,738	1,583	16,854	18,597	12,332	29,366	-	-	12,269	2,971	15,240	11,080	8,141	1,591	-	-		
92202	39,228	0.02046%	560,405	756,653	405,822	69,199	(31,738)	37,461	4,997	53,188	58,689	31,272	148,146	-	-	38,720	165,761	204,481	(8,799)	(1,840)	(21,451)	(24,245)	-	-	
92204	349,906	0.18247%	4,998,740	6,749,249	3,619,886	617,246	80,694	697,940	44,575	474,426	523,499	1,009,746	2,052,246	-	-	345,374	647,281	992,655	285,303	348,884	276,628	148,775	-	-	
92302	591,620	0.30851%	8,451,819	11,411,564	6,120,468	1,043,633	(12,716)	1,030,917	75,366	802,156	885,128	154,282	1,916,932	-	-	583,954	236,082	820,036	333,234	469,922	304,667	(10,927)	-	-	
92310	174,425	0.09096%																							

APPENDIX C

AGGREGATE COLLECTIVE PENSION AMOUNTS - SCRS & PORS

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
10001	N/A	409,486	527,771	337,715	1,825	23,971	33,035	99,690	158,521	227	-	21,604	-	21,831	82,916	52,609	51,397	34,291	(1,606)	-	-	
10002	N/A	1,880,845	2,424,151	1,551,186	8,385	110,103	151,737	297,681	567,906	1,042	-	99,233	-	100,275	350,809	211,603	166,446	100,894	(11,311)	-	-	
10100	N/A	15,170,408	19,628,700	12,386,623	73,165	933,213	1,253,729	87,532	2,347,639	7,720	-	820,661	261,727	1,090,108	1,520,875	387,475	552,784	424,080	(106,808)	-	-	
10200	N/A	15,024,552	19,476,194	12,208,146	75,094	945,717	1,255,877	964,450	3,241,138	7,319	-	822,415	-	829,734	1,956,503	828,959	1,014,175	647,570	(79,300)	-	-	
10300	N/A	45,895,091	59,152,468	37,850,978	204,600	2,686,665	3,702,587	653,480	7,247,332	25,438	-	2,421,411	1,200,553	3,647,402	4,776,402	1,379,575	1,596,628	999,370	(375,642)	-	-	
10600	N/A	5,717,723	7,369,360	4,715,568	25,490	334,711	461,277	70,603	892,081	3,169	-	301,665	96,839	401,673	575,507	152,322	212,600	168,819	(43,333)	-	-	
10700	N/A	5,188,250	6,686,942	4,278,897	23,129	303,716	418,562	308,277	1,053,634	2,876	-	273,731	-	276,607	664,004	280,007	321,705	211,067	(35,751)	-	-	
10900	N/A	2,210,640	2,849,211	1,823,177	9,855	129,409	178,343	96,738	414,345	1,225	-	116,633	53,679	171,537	214,666	51,051	122,665	84,717	(15,627)	-	-	
12300	N/A	1,196,267	1,541,824	986,595	5,333	70,029	96,509	32,874	204,745	663	-	63,115	52,412	116,190	131,170	42,631	36,912	19,294	(10,282)	-	-	
13300	N/A	5,574,550	7,184,829	4,597,489	24,851	326,330	449,727	488,554	1,289,462	3,090	-	294,112	-	297,202	765,059	352,470	404,690	270,482	(35,383)	-	-	
13600	N/A	3,908,916	5,038,055	3,223,793	17,426	228,825	315,352	82,662	644,265	2,167	-	206,233	289,581	497,981	225,133	(64,177)	107,853	130,845	(28,237)	-	-	
13700	N/A	1,064,124	1,371,509	877,613	4,744	62,293	85,848	32,316	185,201	590	-	56,143	58,893	110,626	114,207	35,448	28,154	19,849	(8,877)	-	-	
20101	N/A	2,259,040	2,911,592	1,863,094	10,071	132,243	182,248	89,085	413,647	1,252	-	119,186	33,117	153,555	238,419	71,221	112,244	91,963	(15,377)	-	-	
20102	N/A	69,891,298	93,203,255	52,520,103	538,648	5,943,444	6,863,239	2,701,055	16,046,386	10,514	-	4,519,139	207,450	4,737,103	9,514,174	3,906,674	4,634,073	2,800,611	(32,075)	-	-	
20105	N/A	-	-	-	-	-	-	-	343,973	-	-	-	-	9,814,523	9,814,523	(4,342,734)	(4,589,780)	-	-	-	-	
20108	N/A	369,190	475,836	304,482	1,646	21,612	29,784	-	53,042	205	-	19,478	-	126,128	145,811	(11,426)	(38,751)	(25,525)	(23,234)	(5,259)	-	
20200	N/A	3,293,673	4,245,093	2,716,386	14,683	192,809	265,717	97,716	570,925	1,826	-	173,773	-	175,599	395,438	151,664	163,048	105,259	(24,646)	-	-	
20300	N/A	3,988,382	5,140,476	3,289,331	17,780	233,477	321,763	-	573,020	2,211	-	210,426	120,904	333,541	340,509	45,318	128,893	97,094	(31,826)	-	-	
20400	N/A	22,500,277	29,136,259	18,332,784	110,230	1,398,096	1,868,740	748,528	4,125,594	11,238	-	1,223,458	77,538	1,312,234	2,600,335	916,028	1,175,919	844,566	(123,154)	-	-	
20500	N/A	9,594,898	12,366,505	7,913,183	42,774	561,678	774,068	721,107	2,099,627	5,318	-	506,224	-	511,542	1,232,728	522,582	636,296	487,743	(58,535)	-	-	
20600	N/A	34,629,960	44,984,296	27,984,659	179,904	2,235,392	2,931,440	1,725,082	7,071,818	16,022	-	1,920,553	86,206	2,022,781	4,479,995	1,868,077	2,094,099	1,262,893	(176,031)	-	-	
21100	N/A	2,783,335	3,587,337	2,295,495	12,408	162,934	224,546	90,681	490,793	1,543	-	146,848	-	148,391	465,195	259,193	282,285	212,818	(12,007)	-	-	
21400	N/A	102,494,002	132,100,689	84,529,699	456,918	5,999,924	8,268,704	1,201,669	15,927,215	56,809	-	5,407,553	1,612,796	7,077,158	10,673,168	3,087,294	3,776,028	2,794,241	(807,506)	-	-	
21900	N/A	611,866	788,611	504,623	2,728	35,818	49,362	32,872	91,652	339	-	49,362	-	51,803	6,517	18,527	24,577	18,527	(4,638)	-	-	
22100	N/A	4,300,393	5,542,615	3,546,655	19,171	251,742	346,934	-	617,847	2,384	-	226,887	102,975	332,246	384,540	66,255	140,443	112,552	(33,649)	-	-	
22200	N/A	183,019	235,887	150,941	816	10,714	14,765	-	34,143	101	-	9,656	-	17,332	15,410	1,864	10,042	6,264	(1,358)	-	-	
30100	N/A	953,120,295	1,229,352,625	784,570,512	4,315,299	56,335,524	77,250,437	16,535,669	154,436,929	520,038	-	50,529,082	2,396,811	53,445,931	100,930,818	30,260,807	44,978,297	32,508,351	(6,756,456)	-	-	
30200	N/A	84,499,016	108,995,822	69,544,093	383,109	4,998,817	6,851,548	661,468	12,894,942	46,038	-	4,481,632	406,871	4,934,541	8,761,637	2,495,349	3,606,207	2,507,057	(648,213)	-	-	
30300	N/A	617,272,254	796,073,675	508,270,908	2,787,756	36,427,945	49,992,389	11,474,573	100,682,663	337,664	-	32,698,802	770,835	33,807,301	67,639,094	21,884,183	29,079,442	20,376,985	(4,465,248)	-	-	
30400	N/A	95,622,992	123,338,489	78,709,511	433,092	5,653,202	7,751,089	2,759,559	16,596,942	52,155	-	5,069,965	4,077,472	9,199,592	8,548,845	1,458,489	3,167,311	3,427,090	(655,541)	-	-	
30500	N/A	466,168,245	601,245,901	383,774,912	2,108,647	27,537,674	37,772,476	8,498,423	75,917,220	254,594	-	24,706,503	220,872	25,181,969	51,149,829	16,589,062	22,989,438	14,630,544	(3,473,793)	-	-	
30600	N/A	52,400,687	67,607,971	43,100,416	238,742	3,109,417	4,255,146	80,936	7,684,241	28,405	-	7,684,241	9,891,695	12,703,569	542,598	(3,345,564)	(1,568,815)	338,007	(472,957)	-	-	
30700	N/A	4,720,447	6,095,411	3,874,387	21,873	283,094	385,294	176,127	866,388	2,513	-	252,087	1,719,910	1,974,510	(63,621)	(414,581)	(252,778)	(366,166)	(74,596)	-	-	
30800	N/A	34,370,716	44,305,123	28,336,676	153,660	2,015,590	2,775,207	501,934	5,446,391	18,996	-	1,814,984	178,416	2,012,396	3,614,261	1,069,553	1,518,103	1,101,342	(255,003)	-	-	
30900	N/A	8,310,385	10,710,945	6,853,810	37,048	486,484	670,440	204,961	1,398,933	4,606	-	438,453	-	443,059	951,876	336,801	409,072	271,734	(61,733)	-	-	
31100	N/A	17,945,354	23,129,096	14,800,040	80,000	1,050,508	1,447,742	946,792	2,940,547	9,947	-	946,792	132,829	1,089,568	1,890,008	561,821	809,773	610,115	(10,730)	-	-	
31102	N/A	17,182,177	22,145,795	14,170,086	76,622	1,006,028	1,386,301	347,144	2,816,095	9,521	-	906,614	522,471	1,438,606	1,493,969	222,222	691,291	588,702	(124,726)	-	-	
31104	N/A	41,149,134	53,074,358	33,873,264	186,262	2,431,836	3,334,914	1,287,041	7,240,053	22,547	-	2,181,343	233,117	2,436,917	4,434,840	1,383,878	2,117,832	1,578,814	(277,388)	-	-	
31105	N/A	10,179,596	13,133,221	8,373,886	46,335	603,687	826,384	146,140	1,622,546	5,524	-	540,566	1,275,761	1,821,851	653,805	(101,442)	(49,536)	47,357	(95,683)	-	-	
31107	N/A	19,081,514	24,593,451	15,737,064	85,065	1,117,018	1,539,401	56,449	2,797,933	10,576	-	1,006,735	280,590	1,297,901	1,861,765	449,487	694,322	505,548	(149,325)	-	-	
31108	N/A	94,186,922	121,554,065	77,416,140	431,523	5,608,556	7,661,303	103,619	13,805,001	50,758	-	5,011,900	7,513,147	12,575,805	6,815,496	(177,823)	1,167,123	1,049,083	(809,188)	-	-	
31113	N/A	8,919,475	11,496,400	7,355,448	39,794	522,390	719,745	7,208	1,289,137	4,940	-	470,702	607,566	1,083,208	673,853	13,639	142,101	127,287	(77,098)	-	-	
31121	N/A	41,538,949	53,538,265	34,257,906	185,200	2,431,818	3,351,260	580,834	6,549,112	23,021	-	2,191,654	770,480	2,985,155	4,372,856	1,298,402	1,504,465	1,086,244	(325,154)	-	-	
31123	N/A	90,333,197	116,466,053	74,436,432	405,539	5,311,151	7,302,915	132,263	13,142,868	49,716	-	4,776,331	2,910,650	7,736,697	8,049,731	1,358,489	2,848,203	1,934,535	(735,057)	-	-	
31124	N/A	35,950,797	46,367,516	29,597,366	162,586	2,123,438	2,912,832	275,511	5,226,407	19,638	-	1,905,243	2,507,910	4,432,791	2,622,074	(43,183)	552,436	582,711	(298,348)	-	-	
31126	N/A	43,294,100	55,800,147	35,705,868	193,005	2,534,405	3,492,752	265,253	6,485,415	23,996	-	2,284,184	411,688	4,355,510	1,151,190	1,729,575	1,234,380	(349,597)	-	-		
31138	N/A	24,944,188	32,186,739	20,511,324	113,900	1,482,221	2,026,925	79,327	3,702,373	13,490	-	1,325,931	624,357	1,963,778	2,357,408	506,053	868,412	5				

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
54300	N/A	84,275,154	108,650,314	69,452,911	377,968	4,951,919	6,811,141	67,887	12,208,915	46,429	-	4,454,646	1,143,798	5,644,873	8,086,285	1,844,495	3,059,371	2,308,267	(648,092)	-	-	
54400	N/A	89,146	114,897	73,521	397	5,219	7,192	-	12,808	49	-	4,703	4,538	9,290	6,982	384	2,229	1,652	(747)	-	-	
60100	N/A	16,703,163	21,528,083	13,775,571	74,463	977,791	1,347,528	2,845,013	5,244,795	9,258	-	881,254	-	890,512	3,009,001	1,772,752	1,617,495	1,053,290	(89,255)	-	-	
60400	N/A	131,242,823	169,158,024	108,233,016	585,375	7,685,263	10,589,606	2,896,583	21,756,827	72,707	-	6,925,412	1,138,886	8,137,005	14,455,830	4,741,609	5,696,364	4,154,181	(972,331)	-	-	
60500	N/A	5,508,140	7,099,236	4,542,719	24,555	322,442	444,369	888,875	209,608	3,053	-	290,608	26,791	320,452	616,792	209,119	238,448	162,852	(41,995)	-	-	
60601	N/A	98,739,164	127,277,392	81,406,458	441,355	5,789,710	7,972,125	6,761,428	20,964,618	54,582	-	5,213,756	6,372	5,274,710	12,856,542	5,546,324	6,436,957	4,359,015	(652,388)	-	-	
60700	N/A	323,143,286	416,590,046	266,336,919	1,448,043	18,977,500	26,109,880	719,103	47,254,526	178,179	-	17,076,305	2,638,084	19,892,568	32,030,337	8,099,280	13,250,288	8,541,314	(2,528,924)	-	-	
60800	N/A	14,355,653	18,502,464	11,839,512	63,997	840,369	1,158,142	331,627	2,394,135	7,957	-	757,400	243,197	1,008,554	1,434,853	372,350	611,600	504,667	(103,036)	-	-	
60900	N/A	4,410,024	5,683,915	3,637,071	19,660	258,160	355,779	253,046	886,645	2,444	-	232,672	-	235,116	575,944	249,545	261,569	171,311	(30,897)	-	-	
61000	N/A	136,692,487	176,208,652	112,683,628	611,615	8,020,152	11,039,752	8,379,862	28,051,381	75,486	-	7,220,601	54,148	7,349,695	17,235,014	7,113,724	8,627,896	5,877,004	(916,937)	-	-	
61200	N/A	3,507,083	4,520,149	2,892,391	15,635	205,302	282,934	88,036	591,907	1,944	-	185,033	2,108	189,085	414,954	155,385	172,284	102,214	(27,061)	-	-	
62500	N/A	1,797,777	2,317,088	1,482,678	8,014	105,241	145,036	1,341	259,632	996	-	94,850	57,418	153,264	164,422	31,363	57,784	32,473	(15,252)	-	-	
62700	N/A	5,776,028	7,444,507	4,763,654	25,750	338,124	465,981	390,200	1,220,055	3,201	-	304,742	246,231	554,174	615,250	187,750	248,316	266,025	(36,211)	-	-	
63000	N/A	15,960,280	20,570,608	13,162,894	71,151	934,303	1,287,596	486,068	2,779,118	8,846	-	842,600	365,423	1,216,329	1,574,333	393,067	685,411	596,073	(111,762)	-	-	
63500	N/A	10,621,514	13,696,594	8,748,512	47,854	625,880	874,512	1,350,859	2,884,198	5,825	-	562,231	767	568,823	1,765,183	978,091	981,226	431,268	(75,210)	-	-	
63700	N/A	3,535,473	4,566,088	2,900,475	16,441	212,508	288,890	131,701	649,540	1,875	-	189,020	99,130	290,025	391,125	128,153	135,765	117,598	(22,000)	-	-	
63800	N/A	455,635	587,251	375,775	2,031	26,673	36,758	1,877	67,339	253	-	24,039	11,732	36,024	42,924	14,666	11,077	(3,629)	-	-		
64100	N/A	1,265,424	1,657,799	999,615	7,593	89,995	112,615	119,681	329,884	459	-	73,912	16,141	90,512	169,741	72,347	101,510	68,296	(2,781)	-	-	
66600	N/A	1,578,064	2,033,907	1,301,474	7,035	92,379	127,310	37,507	264,231	875	-	83,258	18,636	102,769	164,646	47,849	69,706	55,266	(11,360)	-	-	
67000	N/A	415,339	535,315	342,542	1,852	24,314	33,507	10,619	70,292	230	-	21,913	41,109	63,252	32,036	1,295	(120)	9,112	(3,247)	-	-	
67100	N/A	15,534,981	20,029,190	12,801,095	69,744	913,400	1,255,925	7,907	2,246,976	8,550	-	821,414	483,258	1,313,222	1,325,895	175,170	511,081	371,094	(123,590)	-	-	
67200	N/A	509,888	657,175	420,519	2,273	29,848	41,135	69,879	143,135	283	-	26,902	1,018	28,203	80,612	42,874	51,230	24,249	(3,421)	-	-	
67300	N/A	10,776,334	13,918,070	8,840,227	50,139	647,952	880,698	439,176	2,017,965	5,712	-	576,241	293,728	875,681	1,143,617	342,013	598,830	283,983	(82,542)	-	-	
67400	N/A	7,791,042	10,041,584	6,425,493	34,732	456,082	628,542	1,199,958	4,410,553	4,318	-	411,053	80,602	440,019	705,512	128,875	187,505	97,183	(68,994)	-	-	
67500	N/A	11,885,146	15,755,118	9,085,731	84,743	954,788	1,130,136	502,032	2,671,699	2,640	-	743,383	1,116,077	1,862,100	1,108,410	167,964	368,813	232,265	40,558	-	-	
67600	N/A	1,707,280	2,200,450	1,408,042	7,611	99,943	137,735	129,917	375,206	946	-	90,076	23,598	114,620	229,610	103,249	94,553	74,021	(11,236)	-	-	
67800	N/A	32,248,329	41,563,666	26,596,108	143,763	1,887,794	2,601,634	795,778	5,428,969	17,874	-	1,701,412	-	1,719,286	3,705,573	1,318,782	1,569,324	1,060,412	(238,836)	-	-	
67900	N/A	782,954	1,009,120	645,724	3,490	45,834	63,165	67,329	179,818	434	-	41,308	85,647	127,389	87,712	29,763	30,161	786	(8,282)	-	-	
68000	N/A	1,285,413	1,656,721	1,060,116	5,730	75,247	103,701	284,219	468,897	712	-	67,818	-	68,530	259,863	164,726	62,921	181,689	62,921	(8,969)	-	
68100	N/A	9,651,177	12,439,041	7,959,598	43,025	564,973	778,609	2,363,573	3,750,180	5,349	-	509,193	192,270	706,812	2,850,213	2,135,902	673,828	305,187	(71,550)	-	-	
68200	N/A	83,516,672	107,664,115	68,841,503	373,961	4,902,406	6,746,571	35,432,951	47,455,889	46,086	-	4,412,332	35,192	4,493,610	25,170,995	18,986,542	20,016,601	4,583,788	(624,652)	-	-	
68300	N/A	16,928,054	21,817,936	13,961,045	75,465	990,956	1,365,671	7,357,417	9,789,509	9,383	-	893,119	-	902,502	5,110,991	3,858,097	4,111,267	1,035,215	(117,572)	-	-	
68400	N/A	565,492	728,841	466,377	2,521	33,103	45,621	245,601	326,846	313	-	29,835	-	30,148	170,727	128,873	137,331	34,433	(3,940)	-	-	
70101	N/A	12,511,147	16,383,214	9,895,107	74,539	885,437	1,110,544	19,006	2,089,526	4,602	-	728,810	469,014	1,202,426	1,196,155	234,253	413,087	302,608	(62,308)	-	-	
70102	N/A	7,665,687	10,000,310	6,124,846	42,920	520,083	665,606	84,020	1,312,629	3,162	-	436,475	106,049	545,686	768,214	184,113	352,705	262,659	(32,534)	-	-	
70104	N/A	913,830	1,202,588	713,015	5,876	68,194	83,444	18,463	15,977	282	-	54,815	28,991	84,088	100,888	29,803	43,393	23,985	(5,293)	-	-	
70106	N/A	421,192	542,859	347,369	1,878	24,656	33,980	4,786	65,300	233	-	22,222	11,184	33,639	38,256	7,082	14,696	13,022	(3,139)	-	-	
70108	N/A	1,099,215	1,430,016	884,777	5,866	72,222	93,887	87,747	259,722	489	-	61,531	109,932	171,952	118,002	34,797	26,170	35,575	(8,772)	-	-	
70202	N/A	24,928,026	32,600,825	19,784,799	145,450	1,739,199	2,196,185	363,603	4,444,437	9,551	-	1,440,901	20,361	1,470,813	2,826,482	915,794	1,275,327	880,549	(98,046)	-	-	
70203	N/A	80,628,640	105,388,095	64,088,010	466,243	5,591,036	7,080,767	750,774	13,888,820	31,415	-	4,645,121	1,665,569	6,342,105	8,590,041	2,418,055	3,381,183	2,186,256	(438,778)	-	-	
70204	N/A	717,895	925,268	592,068	3,200	42,025	57,916	11,631	114,772	398	-	37,876	-	38,517	53,416	283	20,184	22,787	(5,272)	-	-	
70209	N/A	730,153	964,860	563,160	4,985	56,854	68,236	45,119	175,194	190	-	44,859	58,074	103,123	61,621	4,269	30,937	33,101	3,765	-	-	
70211	N/A	1,016,849	1,310,579	838,624	4,533	59,526	82,034	26,378	172,471	564	-	53,649	-	54,213	115,847	40,587	54,595	30,879	(7,803)	-	-	
70212	N/A	785,453	1,029,131	620,253	4,722	55,937	69,951	331,283	461,893	284	-	45,912	230,559	276,755	131,064	70,593	102,367	41,266	(29,088)	-	-	
70213	N/A	2,339,406	3,015,173	1,929,375	10,429	136,947	188,732	52,148	388,256	1,297	-	123,426	19,122	143,845	243,946	70,800	119,521	71,939	(17,849)	-	-	
70214	N/A	2,749,568	3,543,815	2,267,646	12,258	160,958	221,821	-	395,037	1,524	-	145,069	500,224	646,814	12,865	(190,639)	(6,195)	(27,885)	(6,195)	-	-	
70215	N/A	1,011,669	1,328,312	794,326	6,285	73,698	91,189	19,474	190,646	340	-	59,876	43,570	103,786	107,080	28,806	43,291	21,253	(6,491)	-	-	
70216	N/A	104,004	134,046	85,775	464	6,088	8,390	47,922	57,922	58	-	5,487	-	5,545	22,129	14,431	15,950	12,152	(1,555)	-	-	
70217	N/A	4,837,069	6,234,318	3,989,268	21,564	283,158	390,231	41,195	736,148	2,681	-	255,202										

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
70601	N/A	1,770,988	2,322,790	1,394,612	10,821	127,530	158,652	108,946	405,949	618	-	104,151	165,080	269,849	179,491	42,815	81,349	23,822	(11,886)	-	-	
70602	N/A	9,106,912	11,900,804	7,243,031	52,468	629,923	798,721	364,672	1,845,784	3,572	-	523,952	2,173,139	2,700,663	381,467	(315,281)	(68,176)	(324,778)	(146,643)	-	-	
70603	N/A	3,604,606	4,720,728	2,850,019	21,515	255,421	320,170	79,722	676,828	1,321	-	210,121	82,002	2,934,444	384,266	107,057	179,873	115,835	(19,382)	-	-	
70604	N/A	809,968	1,043,937	668,003	3,611	47,415	65,344	102,468	218,838	449	-	42,734	260,713	303,896	60,040	92	(14,472)	(58,227)	(12,451)	-	-	
70605	N/A	25,438	32,786	20,980	113	1,489	2,052	458	4,112	14	-	1,342	1,065	2,421	2,597	715	766	428	(218)	-	-	
70606	N/A	1,596,073	2,057,119	1,316,327	7,115	93,433	128,763	207,182	436,943	885	-	84,208	2,800	87,893	253,905	135,775	161,658	62,953	(11,787)	-	-	
70607	N/A	8,580,299	11,058,827	7,076,415	38,251	502,284	692,216	69,425	1,302,177	4,756	-	452,694	111,291	568,741	857,882	222,829	362,467	216,700	(68,561)	-	-	
70608	N/A	1,114,325	1,436,211	919,015	4,968	65,232	89,898	18,289	178,387	618	-	58,791	5,352	64,761	123,362	40,888	51,025	30,449	(8,735)	-	-	
70609	N/A	37,369	48,164	30,819	167	2,188	3,015	3,712	9,082	21	-	1,972	4,168	6,161	3,834	1,068	2,101	125	(372)	-	-	
70701	N/A	127,712,491	167,121,770	101,199,087	752,420	8,969,428	11,290,674	3,643,483	24,656,005	48,030	-	7,408,631	598,115	8,054,776	14,725,813	4,923,012	7,174,201	4,996,805	(492,789)	-	-	
70702	N/A	16,612,640	22,083,228	12,599,229	122,908	1,370,909	1,603,697	463,465	3,560,979	3,136	-	1,055,393	51,862	1,110,391	2,051,428	728,377	1,005,280	712,911	4,019	-	-	
70704	N/A	24,396,955	31,444,324	20,120,859	108,762	1,428,180	1,968,225	1,165,709	4,670,876	13,522	-	1,287,176	1,343,418	2,863,337	1,057,649	1,453,203	985,126	(168,519)	-	-	-	
70705	N/A	161,610,434	208,308,729	133,259,964	721,556	9,469,499	13,043,837	15,006,861	38,241,753	89,439	-	8,530,534	-	8,619,973	23,975,147	12,011,798	11,208,626	7,439,306	(1,037,951)	-	-	
70707	N/A	4,702,000	6,060,232	3,877,872	20,962	275,252	379,334	215,544	891,092	2,606	-	248,076	124,226	374,908	469,943	121,935	225,856	199,599	(31,206)	-	-	
70709	N/A	1,637,044	2,109,925	1,350,117	7,298	95,831	132,069	177,150	412,348	907	-	86,370	76,405	163,682	246,802	125,640	109,213	28,276	(14,463)	-	-	
70712	N/A	16,021,122	21,584,900	11,678,375	139,470	1,492,879	1,659,532	526,848	3,818,729	422	-	1,094,506	133,953	1,228,881	2,060,822	744,801	1,005,787	751,707	87,552	-	-	
70714	N/A	4,032,863	5,357,659	3,063,882	29,602	330,881	388,042	255,344	786,343	791	-	255,344	364,882	427,635	106,903	182,948	131,337	272	-	-	-	
70715	N/A	1,437,415	1,854,871	1,181,805	6,571	85,474	116,841	7,360	216,246	776	-	76,344	155,594	232,804	99,563	(7,135)	9,574	(4,000)	(14,998)	-	-	
70718	N/A	56,054	72,246	46,229	250	3,281	4,522	3,196	11,249	31	-	2,957	13,886	16,874	3,617	(532)	(1,446)	(2,883)	-	-	-	
70719	N/A	5,260,738	6,780,368	4,338,679	23,452	307,960	424,410	381,907	1,137,729	2,916	-	277,555	279,926	560,397	514,614	125,251	223,626	260,027	(31,572)	-	-	
70801	N/A	107,210,134	139,863,472	85,657,159	600,412	7,274,887	9,309,737	15,604,539	32,789,575	44,200	-	6,104,939	331,770	6,480,909	17,423,323	9,253,973	11,085,630	6,108,772	(139,709)	-	-	
70802	N/A	8,910,242	11,797,507	6,834,550	62,511	707,476	841,753	246,866	1,858,606	2,106	-	553,573	159,363	715,042	1,060,250	357,156	513,313	306,548	(33,453)	-	-	
70803	N/A	-	-	-	-	-	-	-	-	-	-	-	10,957,432	10,957,432	(4,680,269)	(4,680,269)	(4,614,693)	(1,576,376)	(86,094)	-	-	
70804	N/A	881,890	1,165,303	680,308	6,016	68,626	82,389	55,852	212,883	230	-	54,163	165,929	220,322	65,358	(3,902)	2,468	1,814	(7,819)	-	-	
70805	N/A	1,149,443	1,481,474	947,978	5,124	67,288	92,731	18,536	183,679	637	-	60,644	58,872	120,153	104,370	19,296	38,827	15,604	(10,201)	-	-	
70806	N/A	6,502,905	8,605,239	4,995,986	45,269	513,451	612,426	484,499	1,655,645	1,581	-	402,716	46,435	450,732	860,418	347,959	480,039	360,420	16,495	-	-	
70807	N/A	228,260	304,191	171,862	1,744	19,290	22,335	896	44,265	36	-	14,704	10,436	25,176	23,270	4,985	9,452	6,018	(1,364)	-	-	
70808	N/A	2,882,837	3,715,580	2,377,557	12,852	168,759	232,573	301,345	715,529	1,598	-	152,098	9,262	162,958	392,096	178,729	228,497	162,040	(16,695)	-	-	
70809	N/A	2,685,635	3,461,414	2,214,919	11,973	157,215	216,664	141,693	522,180	1,489	-	141,693	136,328	268,021	338,206	139,434	161,213	97,755	(19,403)	-	-	
70812	N/A	4,585,840	5,910,517	3,782,072	20,444	268,452	369,963	182,244	841,103	2,542	-	241,948	398,603	643,093	315,365	(24,046)	82,411	170,744	(31,100)	-	-	
70813	N/A	-	-	-	-	-	-	-	-	-	-	-	17,589	17,589	(13,085)	(13,085)	(4,217)	(287)	-	-	-	
70901	N/A	12,465,881	16,251,508	9,978,085	69,003	839,278	1,078,120	421,238	2,407,639	5,240	-	706,885	142,319	854,444	1,483,294	534,953	665,779	395,484	(43,020)	-	-	
70902	N/A	2,012,549	2,651,898	1,564,696	13,189	152,209	185,108	428,297	778,803	591	-	121,627	433,786	556,004	245,365	88,338	147,758	18,352	(31,649)	-	-	
70903	N/A	209,219	274,671	164,322	1,297	15,223	18,846	12,374	37,692	71	-	12,374	5,974	18,419	21,622	5,438	8,809	6,326	(1,298)	-	-	
70905	N/A	6,370,785	8,211,067	5,254,167	28,401	372,941	513,963	163,108	1,078,413	3,531	-	336,121	72,709	412,361	661,339	189,819	290,891	230,690	(45,347)	-	-	
70908	N/A	452,914	589,815	289,815	1,567	20,571	28,350	43,633	94,121	195	-	18,540	13,351	32,086	44,510	18,502	22,847	(1,722)	-	-	-	
71001	N/A	266,188,804	347,831,573	211,742,851	1,532,099	18,399,912	23,337,927	8,777,955	52,047,893	104,603	-	15,309,243	627,825	16,041,671	31,972,783	11,610,192	14,833,142	10,473,156	(910,268)	-	-	
71003	N/A	54,678,220	70,472,715	45,094,673	243,755	3,200,823	4,411,166	-	7,855,744	30,306	-	2,884,807	806,318	3,721,431	5,110,605	1,063,713	2,084,053	1,418,439	(431,892)	-	-	
71004	N/A	16,567,418	21,353,126	13,663,618	73,858	969,845	1,336,577	116,325	2,496,605	9,183	-	874,092	771,353	1,654,628	1,435,104	208,902	373,133	391,240	(131,298)	-	-	
71006	N/A	175,659,428	232,026,927	135,645,374	1,192,162	13,619,471	16,377,736	2,948,597	34,137,966	46,515	-	10,766,042	200,708	11,013,265	20,856,016	7,071,943	9,706,507	6,474,595	(128,344)	-	-	
71008	N/A	60,183,625	79,340,303	46,729,508	397,133	4,573,908	5,550,205	2,501,282	13,022,528	17,344	-	3,647,148	-	3,664,492	7,685,838	2,984,872	3,827,612	2,562,501	(16,949)	-	-	
71011	N/A	16,407,135	21,146,544	13,531,428	73,143	960,462	1,323,646	497,271	2,854,522	9,094	-	865,636	-	874,730	1,885,724	671,385	865,037	563,652	(120,282)	-	-	
71012	N/A	4,976,328	6,564,750	3,856,586	33,160	380,829	460,663	83,041	957,693	1,394	-	302,749	49,200	353,343	580,990	191,669	259,466	162,057	(8,840)	-	-	
71015	N/A	8,752,513	11,280,787	7,218,445	39,019	512,366	706,109	461,780	1,680,203	4,851	-	461,780	89,120	555,751	1,095,653	447,855	508,634	237,701	(69,738)	-	-	
71016	N/A	10,822,935	13,950,355	8,924,212	48,327	634,206	873,563	250,860	1,806,956	5,989	-	571,302	237,361	814,652	1,102,277	301,091	511,989	266,706	(87,482)	-	-	
71017	N/A	23,120,547	29,799,209	19,068,169	103,071	1,353,460	1,865,250	1,353,460	3,503,122	12,815	-	1,219,833	181,341	505,072	1,737,720	2,329,333	618,115	833,657	(189,726)	-	-	
71018	N/A	112,442,245	148,583,978	86,730,177	767,487	8,753,639	10,507,185	1,495,958	21,524,269	29,232	-	6,907,947	1,293,455	8,230,184	13,063,565	4,231,816	5,867,564	3,579,388	(384,684)	-	-	
71019	N/A	22,125,731	28,782,871	17,811,771	117,966	1,452,881	1,889,251	1,432,606	4,892,704	9,861	-	1,238,145	158,606	1,406,612	2,766,082	1,091,495	1,434,912	1,060,662	(100,976)	-	-	
71020	N/A	12,864,709	16,580,842	10,609,889	57,351	753,091	1,037,860	388,468	2,2													

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
71213	N/A	329,737	434,840	255,785	2,187	25,147	30,466	-	57,800	94	-	20,021	47,874	67,989	14,505	(11,271)	(782)	3,620	(1,756)	-	-	
71214	N/A	387,425	499,337	319,520	1,727	22,680	31,255	251,408	307,070	215	-	20,440	33,796	54,451	63,373	93,439	92,829	2,978	-	-	-	
71215	N/A	-	-	-	-	-	-	-	-	-	-	-	570,659	570,659	(263,664)	(263,664)	(224,313)	(78,291)	(4,390)	-	-	
71216	N/A	476,796	614,524	393,227	2,126	27,911	38,466	16,617	85,120	264	-	25,156	-	25,420	55,627	20,338	25,354	17,419	(3,411)	-	-	
71301	N/A	7,298,429	9,568,169	5,754,389	44,279	523,019	652,136	-	1,219,434	2,586	-	428,072	254,982	685,640	691,307	128,652	250,055	195,617	(40,530)	-	-	
71302	N/A	2,780,314	3,640,855	2,198,854	16,569	196,805	246,818	99,357	559,549	1,022	-	161,979	114,556	277,557	296,562	82,792	114,292	99,135	(14,228)	-	-	
71303	N/A	17,950,113	23,525,882	14,163,353	108,426	1,282,460	1,601,330	904,476	3,896,692	6,419	-	1,051,079	333,636	1,391,134	2,254,610	871,701	1,178,855	553,200	(98,199)	-	-	
71304	N/A	66,184	85,302	54,584	295	3,874	5,339	13,266	22,774	37	-	3,492	10,672	14,201	12,019	7,121	3,439	(1,220)	(767)	-	-	
71305	N/A	958,493	1,258,805	752,060	5,977	70,010	86,519	24,528	187,034	319	-	56,812	86,746	143,877	71,999	(2,204)	26,019	19,959	(617)	-	-	
71307	N/A	253,945	329,302	206,151	1,278	16,053	21,273	54,571	93,175	123	-	13,931	29,817	38,614	19,541	24,765	18,481	571	-	-	-	
71309	N/A	25,841,797	33,313,032	21,301,792	115,676	1,516,618	2,087,338	786,153	4,505,785	14,264	-	1,365,138	7,944	1,387,346	2,983,025	1,069,494	1,436,375	809,553	(196,984)	-	-	
71310	N/A	138,897	179,019	114,552	619	8,131	11,205	65,785	85,740	77	-	7,328	23,730	33,654	23,374	12,825	18,335	91	-	-	-	
71311	N/A	355,909	458,717	293,528	1,587	20,835	28,713	3,301	54,436	197	-	18,778	19,477	38,452	30,355	4,013	6,965	7,859	(2,854)	-	-	
71312	N/A	2,270,407	2,926,691	1,871,733	10,154	133,174	183,341	41,240	367,909	1,254	-	119,905	63,492	184,651	226,046	57,944	96,048	48,131	(18,864)	-	-	
71313	N/A	22,512	29,014	18,566	100	1,318	1,816	14,612	17,846	12	-	1,188	-	1,200	7,037	5,371	5,707	5,395	173	-	-	
71314	N/A	13,957	17,989	11,511	62	817	1,126	441	2,446	8	-	736	294	1,038	347	628	530	(98)	-	-	-	
71315	N/A	676,924	872,462	558,278	3,018	39,627	54,611	155,662	252,918	375	-	35,714	249,807	285,896	60,695	10,594	20,975	(53,392)	(11,155)	-	-	
71401	N/A	20,274,443	26,689,518	15,804,973	130,996	1,518,092	1,854,689	131,541	3,635,318	6,189	-	1,218,422	569,536	1,794,147	2,101,769	523,463	887,734	539,749	(109,777)	-	-	
71402	N/A	4,992,952	6,561,406	3,910,915	31,433	367,113	452,291	38,658	889,495	1,627	-	297,030	58,280	356,937	544,617	157,513	229,962	164,348	(19,264)	-	-	
71404	N/A	674,223	868,980	556,050	3,006	39,469	54,393	2,078	98,946	374	-	35,572	42,460	78,406	50,217	316	8,907	16,552	(5,235)	-	-	
71406	N/A	887,662	1,168,540	691,960	5,736	66,473	81,207	65,857	219,273	271	-	53,348	18,928	72,547	119,097	49,993	60,213	40,142	(3,621)	-	-	
71407	N/A	1,070,198	1,405,722	839,359	6,689	78,294	96,685	63,489	52,872	355	-	63,489	62,747	124,161	41,281	65,280	47,850	(2,619)	-	-	-	
71408	N/A	1,021,352	1,316,382	842,338	4,553	59,789	82,398	25,507	172,247	566	-	53,886	36,382	90,834	113,438	37,845	34,800	17,498	(8,730)	-	-	
71409	N/A	7,552,307	9,736,682	6,224,017	33,871	443,765	610,379	126,364	1,214,379	4,161	-	399,202	76,048	479,411	745,611	186,255	353,488	250,567	(55,341)	-	-	
71501	N/A	41,752,276	54,938,675	32,588,252	267,984	3,111,753	3,809,850	1,718,349	8,907,936	12,968	-	2,502,636	737,078	3,252,682	4,835,152	1,588,271	2,304,492	1,764,142	(1,651)	-	-	
71504	N/A	8,908,260	11,719,479	6,956,682	57,015	662,601	811,994	440,233	1,971,843	2,787	-	533,368	295,585	831,740	1,073,068	380,624	526,518	283,456	(50,495)	-	-	
71505	N/A	5,057,233	6,518,078	4,170,843	22,545	296,047	407,992	295,588	1,022,172	2,803	-	266,818	8,112	277,733	672,949	298,648	311,638	171,767	(37,613)	-	-	
71506	N/A	3,125,403	4,105,550	2,450,793	19,556	228,821	282,470	102,770	633,617	1,033	-	185,491	57,540	244,064	345,911	103,827	164,357	123,075	(1,707)	-	-	
71601	N/A	26,727,880	35,066,712	21,029,566	164,099	1,931,219	2,398,695	275,299	4,769,312	9,228	-	1,574,777	2,630,444	4,214,449	1,866,018	(198,221)	605,548	379,163	(231,627)	-	-	
71603	N/A	13,282	17,118	10,954	59	778	1,072	-	1,909	7	-	701	729	1,437	1,026	43	315	226	(112)	-	-	
71604	N/A	4,159,695	5,361,275	3,430,618	18,544	243,505	335,583	183,172	780,804	2,306	-	219,464	87,334	309,104	443,553	135,682	193,056	170,910	(27,949)	-	-	
71605	N/A	10,778,576	14,157,716	8,453,831	67,363	788,489	973,728	229,907	2,059,487	3,574	-	639,411	173,722	816,707	1,220,856	386,137	501,012	378,862	(23,230)	-	-	
71606	N/A	1,291,491	1,664,554	1,065,129	5,757	75,603	104,191	64,403	249,954	716	-	68,139	29,687	98,542	133,574	37,987	78,623	44,416	(9,614)	-	-	
71607	N/A	7,399,085	9,759,228	5,736,835	49,187	565,282	684,307	256,201	1,554,977	2,087	-	449,714	336,203	788,004	839,753	261,113	342,912	180,898	(17,950)	-	-	
71608	N/A	130,567	168,283	107,683	582	7,643	10,534	1,475	20,234	72	-	6,889	2	6,963	13,824	4,161	6,114	3,988	(992)	-	-	
71609	N/A	2,813,726	3,626,506	2,320,559	12,544	164,713	226,997	114,460	518,714	1,560	-	148,451	65,748	215,759	275,279	67,027	139,014	115,934	(19,020)	-	-	
71610	N/A	5,902,097	7,609,781	4,863,052	26,515	347,158	477,246	106,455	957,374	3,246	-	312,136	6,726	322,108	644,069	206,850	292,163	181,167	(44,915)	-	-	
71611	N/A	894,611	1,153,031	737,811	3,988	52,370	72,173	69,711	198,242	496	-	47,199	16,317	64,012	104,992	38,780	63,877	37,741	(6,168)	-	-	
71612	N/A	42,997	55,417	35,461	192	2,517	3,469	7,802	13,980	24	-	2,269	7,802	2,293	7,209	4,027	3,555	4,269	(163)	-	-	
71614	N/A	281,395	362,680	232,074	1,254	16,473	22,702	28,288	68,717	156	-	14,846	5,575	20,577	40,077	19,250	23,459	7,739	(2,306)	-	-	
71701	N/A	16,467,397	21,577,790	13,001,312	99,121	1,173,676	1,467,172	1,467,172	2,886,018	5,932	-	962,977	1,215,088	2,183,997	1,334,076	66,067	464,008	294,880	(122,934)	-	-	
71702	N/A	7,508,942	9,798,242	5,995,649	42,218	510,879	652,942	73,603	1,279,642	3,075	-	428,193	323,023	754,291	734,728	162,234	282,270	140,330	(59,482)	-	-	
71705	N/A	1,817,933	2,380,735	1,437,528	10,843	128,760	161,435	536,869	837,907	667	-	105,946	201,035	307,648	252,773	112,980	185,376	208,993	22,910	-	-	
71706	N/A	325,835	434,556	244,786	2,514	27,731	32,012	6,967	99,224	49	-	60,980	82,108	4,127	(22,021)	(59)	8,881	316	-	-	-	
71707	N/A	53,353	68,764	44,001	238	3,123	4,304	782	8,447	30	-	2,815	2,051	4,896	5,267	1,318	1,825	870	(462)	-	-	
71802	N/A	1,454,000	1,926,620	1,112,879	10,307	116,318	137,935	395,492	660,052	330	-	90,724	123,932	214,986	207,445	92,508	148,764	165,572	38,223	-	-	
71803	N/A	82,334,311	107,679,271	65,342,545	480,595	5,745,919	7,254,766	3,673,893	17,155,173	31,521	-	4,759,826	996,655	5,788,002	9,894,229	3,583,086	5,071,354	2,961,440	(248,709)	-	-	
71805	N/A	415,564	535,605	342,728	1,853	24,327	33,526	92,526	152,232	230	-	21,925	16,874	39,029	57,789	27,032	45,366	41,826	(1,020)	-	-	
71807	N/A	2,596,489	3,346,518	2,141,398	11,575	151,997	209,472	-	373,044	1,439	-	136,990	382,204	520,633	110,084	(82,090)	(24,994)	(14,416)	(26,089)	-	-	
71808	N/A	7,267,873	9,367,290	5,994,020	32,400	425,456	586,336	183,453	1,227,645	4,028	-	383,451	62,296	449,775	743,875	205,959	359,397	264,474	(51,960)	-	-	
71809	N/A	32,370,233	42,847,955	24,848,249	226,264	2,563,391	3,053,519	1,297,834	7,141,008	7,755	-	2,008,026	2,183,997	4,187,109	1,634,420	2,088,617	1,397,559	4,630	-	-	-	

South Carolina Public Employee Benefit Authority
 Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
72122	N/A	1,603,945	2,094,863	1,277,563	9,157	110,260	140,222	83,147	342,786	640	-	91,973	21,417	114,030	198,708	76,155	92,281	68,152	(7,832)	-	-	
72123	N/A	1,199,492	1,572,381	945,960	7,267	85,874	107,123	12,035	212,299	426	-	70,316	629,357	700,099	(123,195)	(215,648)	(164,176)	(84,225)	(23,750)	-	-	
72124	N/A	5,282,124	6,807,932	4,356,317	23,548	309,212	426,135	107,004	865,899	2,928	-	278,683	87,951	369,562	570,824	179,879	233,824	125,532	(42,898)	-	-	
72125	N/A	270,364	348,463	222,977	1,205	15,827	21,812	68,940	107,784	150	-	14,264	36,027	50,441	46,535	26,525	12,101	19,780	(1,062)	-	-	
72126	N/A	148,253	198,292	110,438	1,185	12,957	14,790	5,334	34,266	17	-	9,743	2,329	12,089	19,244	7,267	8,680	5,816	414	-	-	
72127	N/A	988,034	1,273,441	814,860	4,405	57,839	79,710	103,921	245,875	548	-	52,128	402,739	455,415	26,017	(47,111)	(46,856)	(98,374)	(17,199)	-	-	
72201	N/A	15,425,186	20,235,811	12,139,659	94,568	1,113,430	1,383,597	367,763	2,959,358	5,342	-	908,334	121,927	1,035,603	544,136	807,561	608,939	(36,881)	-	-	-	
72202	N/A	53,425,429	70,350,696	41,613,718	346,702	4,012,697	4,895,483	1,289,026	10,543,908	16,122	-	3,216,227	-	3,232,349	6,545,328	2,383,416	3,003,646	2,029,371	(104,873)	-	-	
72203	N/A	449,107	578,837	370,391	2,002	26,290	36,232	2,444	66,968	249	-	23,695	25,003	48,947	26,131	(7,108)	15,159	13,383	(3,413)	-	-	
72204	N/A	8,238,123	10,617,809	6,794,213	36,726	482,254	664,611	116,888	1,300,479	4,566	-	434,641	152,066	591,273	878,118	268,391	307,646	199,165	(65,995)	-	-	
72205	N/A	4,939,047	6,365,753	4,073,372	22,018	289,128	398,458	190,681	900,285	2,738	-	260,583	-	263,321	571,342	205,789	277,084	188,898	(34,807)	-	-	
72206	N/A	23,187	29,885	19,123	103	1,357	1,871	254	3,585	13	-	1,223	1,546	2,782	1,967	251	415	337	(2,200)	-	-	
72207	N/A	841,034	1,083,977	693,624	3,749	49,233	67,850	47,761	168,593	466	-	44,373	90,650	135,489	73,026	10,778	3,067	25,294	(6,036)	-	-	
72210	N/A	4,818,160	6,209,946	3,973,672	21,479	282,052	388,705	190,547	882,783	2,671	-	254,205	253,142	510,018	558,920	202,314	137,519	74,433	(41,500)	-	-	
72301	N/A	28,698,474	36,988,390	23,668,442	127,938	1,679,988	2,315,250	-	4,123,176	15,907	-	1,514,123	354,566	1,884,596	2,725,151	601,095	1,061,157	798,126	(221,798)	-	-	
72302	N/A	82,631,455	107,893,155	65,864,898	469,625	5,663,034	7,212,424	497,484	13,842,567	33,214	-	4,730,470	630,742	5,394,426	8,721,309	2,411,708	3,742,604	2,621,346	(327,517)	-	-	
72303	N/A	17,490,425	22,551,456	14,410,582	78,605	1,029,036	1,414,452	679,879	3,201,972	9,616	-	925,106	1,068,018	1,972,506	676,779	1,032,100	555,396	(130,321)	-	-	-	
72304	N/A	16,054,552	20,693,945	13,237,637	71,705	940,909	1,295,920	18,181	2,326,715	8,882	-	847,521	249,570	1,105,973	1,540,941	352,442	579,633	417,011	(128,345)	-	-	
72305	N/A	228,767,040	299,863,456	180,448,127	1,384,425	16,365,476	20,422,225	437,114	38,609,240	81,481	-	13,405,028	1,593,593	15,080,102	24,772,305	7,142,748	10,560,074	6,903,182	(1,076,866)	-	-	
72306	N/A	27,457,859	35,389,408	22,645,272	122,407	1,607,363	2,215,163	149,976	4,094,909	15,219	-	1,448,668	611,051	2,074,938	2,573,528	541,293	1,061,782	639,918	(223,022)	-	-	
72307	N/A	9,218,963	12,256,793	6,988,497	68,351	761,953	890,734	3,921,264	5,642,302	1,722	-	586,209	4,581,436	5,169,367	699,431	(35,056)	102,997	(78,223)	483,217	-	-	
72309	N/A	19,322,388	25,471,118	15,005,574	127,382	1,467,500	1,781,281	1,170,501	4,329,158	5,583	-	1,170,501	952,959	1,282,139	2,500,117	991,069	1,268,795	706,535	(95,464)	-	-	
72314	N/A	15,243,794	19,845,564	12,246,628	82,383	1,010,025	1,307,604	1,683,381	4,083,393	6,656	-	857,097	8,520	872,273	2,197,170	1,041,320	1,248,220	968,711	(47,133)	-	-	
72316	N/A	1,155,971	1,489,888	953,362	5,153	67,670	93,258	8,806	174,887	641	-	60,989	26,685	88,315	114,962	29,405	42,391	24,341	(9,565)	-	-	
72319	N/A	8,769,847	11,303,128	7,232,741	39,096	513,380	707,507	67,674	1,327,657	4,861	-	462,695	653,365	1,120,921	652,290	3,209	209,709	74,605	(80,787)	-	-	
72321	N/A	32,567,725	41,978,346	26,854,570	145,406	1,908,282	2,628,587	1,930,544	6,612,819	18,024	-	1,719,068	8,442	1,745,534	4,027,541	1,616,691	2,082,114	1,389,289	(220,809)	-	-	
72322	N/A	3,784,652	4,877,896	3,121,309	16,872	221,551	305,327	664,570	1,202,820	2,098	-	199,677	88,884	285,659	418,511	138,398	185,524	86,221	(31,232)	-	-	
72323	N/A	16,441,328	21,745,109	12,650,335	113,613	1,291,303	1,543,865	193,488	3,142,269	4,101	-	1,015,110	591,300	1,610,511	1,722,697	428,654	701,838	470,842	(69,576)	-	-	
72324	N/A	4,376,472	5,880,988	3,215,314	36,984	398,714	447,319	447,319	972,037	254	-	294,902	623,034	623,190	469,978	112,617	180,467	85,806	(30,043)	-	-	
72327	N/A	13,243,804	17,069,444	10,922,540	59,041	775,283	1,068,444	1,335,853	3,238,651	7,341	-	698,739	1,453,355	2,159,435	1,611,309	631,098	623,760	(38,795)	(136,847)	-	-	
72328	N/A	921,069	1,238,785	674,925	7,862	84,552	94,565	207,837	400,837	44	-	62,352	20,836	83,232	111,065	35,705	51,477	35,413	(2,010)	-	-	
72329	N/A	5,477,114	7,355,316	4,031,621	45,944	496,208	557,977	59,065	1,159,194	360	-	367,818	208,852	577,030	627,385	180,803	265,736	152,733	(17,108)	-	-	
72330	N/A	675,573	870,721	557,164	3,012	39,548	54,502	6,644	103,706	374	-	35,643	54,825	90,842	47,779	(2,222)	15,950	5,389	(6,254)	-	-	
72331	N/A	2,424,950	3,125,428	1,999,925	10,810	141,955	195,633	8,418	356,816	1,344	-	127,940	332,749	462,033	124,743	(54,735)	(24,514)	(2,556)	(23,411)	-	-	
72332	N/A	8,371,234	11,012,989	6,537,294	53,578	622,661	763,047	74,033	1,513,319	2,619	-	501,217	156,402	660,238	910,276	259,575	373,920	246,693	(27,105)	-	-	
72333	N/A	3,658,532	4,871,555	2,761,133	27,668	306,807	356,414	130,792	821,681	616	-	234,624	252,805	488,045	403,991	111,471	166,824	86,250	(30,909)	-	-	
72334	N/A	4,855,304	6,257,819	4,004,306	21,645	284,226	391,702	89,364	786,937	2,691	-	256,164	68,828	327,683	537,532	178,177	186,609	132,164	(37,697)	-	-	
72335	N/A	2,455,341	3,164,597	2,024,989	10,946	143,734	198,085	7,201	359,966	1,361	-	129,543	32,428	163,332	241,828	60,101	91,651	64,190	(19,308)	-	-	
72338	N/A	4,576,559	6,158,158	3,348,709	39,278	421,864	471,024	145,205	1,077,371	190	-	310,593	323,362	634,145	509,891	135,036	205,043	111,180	(8,034)	-	-	
72339	N/A	1,923,392	2,478,988	1,586,276	8,574	112,594	155,170	436,808	713,146	1,066	-	101,478	444,407	546,951	196,524	54,168	164,008	(29,245)	(22,735)	-	-	
72340	N/A	1,035,534	1,334,661	854,034	4,616	60,619	83,542	46,792	195,569	574	-	54,634	37,965	93,173	118,299	41,656	35,539	32,803	(7,603)	-	-	
72342	N/A	4,890,872	6,303,662	4,033,640	21,803	286,308	394,571	38,117	740,799	2,711	-	258,041	136,962	397,714	466,480	104,493	181,273	98,241	(40,921)	-	-	
72343	N/A	2,376,214	3,199,823	1,734,727	20,570	220,473	245,511	52,258	538,812	77	-	161,909	22,608	184,594	297,152	102,185	142,241	99,757	10,035	-	-	
72346	N/A	6,045,974	8,069,832	4,531,385	47,123	518,439	596,550	1,351,800	1,899,688	844	-	392,860	151,730	545,434	782,346	296,258	339,609	177,426	(6,928)	-	-	
72347	N/A	1,018,596	1,375,299	737,626	9,083	96,674	106,674	301,497	513,928	-	-	70,377	294,192	364,569	54,620	(29,464)	146,557	32,863	(596)	-	-	
72348	N/A	1,463,705	1,886,514	1,207,159	6,525	85,684	118,084	118,084	31,297	811	-	77,225	149,312	146,847	38,514	47,601	19,165	(13,002)	-	-	-	
72349	N/A	1,007,527	1,303,666	822,568	4,863	62,005	83,283	38,617	188,768	512	-	54,515	69,039	124,066	103,757	28,477	35,871	8,408	(8,054)	-	-	
72350	N/A	426,145	549,242	351,454	1,900	24,946	34,379	10,261	71,486	236	-	22,483	-	22,719	48,828	17,288	20,853	13,802	(3,176)	-	-	
72351	N/A	2,298,435	2,962,367	1,895,584	10,246	134,549	185,426	-	330,221	1,274	-	121,2										

South Carolina Public Employee Benefit Authority
 Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
72619	N/A	2,073,994	2,673,094	1,710,482	9,246	121,410	167,320	13,999	311,975	1,150	-	109,423	70,168	180,741	173,123	19,621	66,416	60,888	(15,691)	-	-	
72620	N/A	806,551	1,040,387	663,785	3,658	47,721	65,403	8,766	125,548	439	-	42,781	23,040	66,260	68,573	8,760	30,585	24,693	(4,751)	-	-	
72621	N/A	1,025,854	1,322,185	846,051	4,573	60,053	82,761	70,939	218,326	569	-	54,124	8,542	63,235	120,997	45,071	66,548	49,919	(6,447)	-	-	
72622	N/A	5,310,263	6,844,200	4,379,524	23,673	310,859	428,406	580,179	1,343,117	2,943	-	280,168	182,418	465,529	634,177	241,149	427,262	245,309	(36,132)	-	-	
72701	N/A	20,582,286	27,251,532	15,787,875	144,383	1,634,113	1,944,331	238,229	3,961,056	4,867	-	1,278,672	522,450	1,805,989	2,222,643	598,554	909,038	671,759	(24,284)	-	-	
72702	N/A	4,358,804	5,769,742	3,345,828	30,472	345,211	411,196	68,872	855,751	1,044	-	270,408	321,495	592,947	422,651	78,910	154,162	63,802	(34,069)	-	-	
72704	N/A	4,465,853	5,755,871	3,683,115	19,909	261,428	360,283	280,981	522,601	2,475	-	235,617	-	238,092	565,085	234,554	291,652	188,676	(30,374)	-	-	
72705	N/A	8,464,630	11,212,359	6,484,779	59,738	674,975	801,562	1,134,777	2,671,052	1,957	-	527,182	108,948	638,087	1,259,807	591,200	765,821	617,244	58,701	-	-	
72801	N/A	16,033,664	21,001,141	12,672,505	95,905	1,137,833	1,425,269	458,779	3,117,786	5,851	-	935,400	17,613	958,864	1,901,822	668,368	889,073	636,235	(34,754)	-	-	
72802	N/A	33,964,192	44,382,429	27,015,424	195,566	2,348,365	2,978,211	2,635,082	8,157,224	13,337	-	1,953,661	-	1,966,998	4,845,576	2,247,274	2,660,275	1,404,553	(121,878)	-	-	
72803	N/A	2,327,475	2,999,796	1,919,535	10,376	136,249	187,769	20,399	354,793	1,290	-	122,797	93,700	217,787	217,236	44,973	75,740	36,501	(20,209)	-	-	
72806	N/A	604,572	806,996	453,043	4,715	51,869	59,671	39,296	142,401	84	-	39,296	24,997	64,377	78,356	29,743	28,986	18,813	483	-	-	
72807	N/A	223,592	295,308	172,716	1,515	17,316	20,833	55,390	95,054	60	-	13,694	-	13,754	47,099	29,558	29,784	18,849	3,109	-	-	
72808	N/A	2,959,601	3,814,519	2,440,867	13,194	173,253	238,766	47,752	472,965	1,640	-	156,148	26,823	184,611	324,122	105,073	130,226	77,439	(24,383)	-	-	
72809	N/A	2,092,229	2,696,596	1,725,520	9,327	122,478	168,791	19,072	319,668	1,160	-	110,385	68,385	179,930	170,612	15,760	85,021	55,488	(16,532)	-	-	
72810	N/A	319,215	411,424	263,265	1,423	18,687	25,753	12,874	58,737	177	-	16,842	-	17,019	40,978	17,352	16,178	10,548	(2,359)	-	-	
72901	N/A	47,179,609	61,878,194	37,155,450	288,138	3,396,511	4,225,907	2,227,967	10,138,523	16,478	-	2,774,182	235,942	3,026,602	6,250,617	2,609,779	3,045,508	1,627,002	(170,368)	-	-	
72902	N/A	14,235,856	18,661,714	11,226,367	86,270	1,019,366	1,271,485	9,344	2,386,465	5,056	-	834,609	848,678	1,688,343	1,265,320	168,031	387,793	258,131	(115,832)	-	-	
72903	N/A	-	-	-	-	-	-	-	-	-	-	-	629,610	629,610	(303,011)	(303,011)	(292,858)	(33,741)	-	-	-	
72904	N/A	123,138	158,709	101,556	549	7,208	9,934	14,270	31,961	68	-	6,497	768	7,333	17,521	8,407	9,227	7,640	(646)	-	-	
72905	N/A	9,545,372	12,302,673	7,872,338	42,553	558,779	770,073	312,474	1,683,879	5,291	-	503,611	137,837	646,739	1,114,272	407,792	468,900	237,469	(77,022)	-	-	
72907	N/A	7,311,320	9,423,287	6,029,852	32,594	427,999	589,841	366,445	1,416,879	4,052	-	385,743	366,445	62,576	841,844	300,712	316,949	395,123	(48,276)	-	-	
72908	N/A	1,092,939	1,408,648	901,377	4,872	63,980	88,173	45,693	202,718	606	-	57,663	169,122	227,391	55,746	(25,146)	20,259	(8,285)	(11,500)	-	-	
72909	N/A	839,233	1,081,656	692,139	3,741	49,128	67,705	3,589	124,163	465	-	44,278	29,000	73,743	74,282	12,168	28,812	16,478	(7,038)	-	-	
72910	N/A	3,704,735	4,774,895	3,055,400	16,516	216,872	298,880	57,397	589,665	2,053	-	195,461	64,744	262,258	382,187	107,989	162,243	87,336	(30,161)	-	-	
72911	N/A	1,782,103	2,297,650	1,468,497	8,000	104,776	144,071	815,489	1,072,336	981	-	94,227	246,127	341,335	281,685	149,680	353,117	229,292	(1,088)	-	-	
72912	N/A	769,897	992,291	634,956	3,432	45,069	62,111	42,620	113,554	427	-	40,620	2,942	45,552	63,927	6,945	10,403	16,346	(6,738)	-	-	
72913	N/A	69,111	89,074	56,997	308	4,046	5,576	2,752	12,682	38	-	3,646	-	3,684	8,026	2,911	3,908	2,664	(485)	-	-	
73001	N/A	9,817,882	12,841,876	7,788,835	57,436	686,208	865,777	306,758	1,916,179	3,743	-	568,049	153,945	725,737	1,126,859	374,049	514,166	360,099	(57,872)	-	-	
73002	N/A	28,267,520	37,126,245	22,176,116	176,427	2,065,915	2,552,378	21,070	4,815,790	9,402	-	1,676,021	1,023,933	2,709,356	2,691,316	502,665	1,023,300	721,808	(141,338)	-	-	
73003	N/A	8,551,935	11,022,269	7,053,022	38,125	500,624	689,927	4,740	1,228,676	4,740	-	451,198	160,856	616,794	786,643	153,690	299,220	225,905	(66,933)	-	-	
73004	N/A	905,867	1,167,538	747,094	4,038	53,029	73,081	73,824	203,972	502	-	47,793	41,780	90,075	82,481	15,435	58,990	45,124	(5,653)	-	-	
73005	N/A	359,961	463,940	296,870	1,605	21,072	29,040	79,273	130,990	200	-	18,991	103	19,294	71,027	44,386	49,843	19,792	(2,324)	-	-	
73006	N/A	12,905,455	16,633,358	10,643,493	57,532	755,476	1,041,148	255,921	2,110,077	7,153	-	680,888	217,078	905,119	1,279,421	324,252	534,654	439,680	(93,629)	-	-	
73010	N/A	3,835,978	4,944,049	3,163,639	17,101	224,555	309,468	152,624	703,748	2,126	-	202,385	5,865	210,376	443,307	159,395	220,977	140,604	(27,604)	-	-	
73101	N/A	11,493,700	14,994,282	9,183,217	64,361	779,865	998,035	134,328	1,976,589	4,739	-	654,469	67,929	727,137	1,238,271	362,471	553,200	387,236	(53,454)	-	-	
73102	N/A	3,808,255	4,970,041	3,039,557	21,465	259,537	331,438	91,012	703,452	1,553	-	217,360	94,030	312,943	374,271	83,821	175,916	141,918	(11,146)	-	-	
73105	N/A	6,250,798	8,056,420	5,155,210	27,866	365,917	504,283	180,981	1,079,047	3,465	-	329,790	145,452	478,707	681,013	218,373	294,693	139,023	(51,749)	-	-	
73201	N/A	148,787,455	195,724,261	116,219,209	951,058	11,056,980	13,555,537	925,981	26,489,556	46,699	-	8,903,968	934,540	9,885,207	16,239,172	4,676,172	7,399,475	5,030,847	(502,144)	-	-	
73202	N/A	19,589,716	25,642,796	15,509,527	116,004	1,380,630	1,735,053	674,241	3,905,928	7,294	-	1,138,567	30,117	1,175,978	2,382,188	877,415	1,135,086	777,689	(60,240)	-	-	
73203	N/A	21,041,092	27,438,691	16,829,060	117,041	1,421,276	1,822,836	697,709	4,058,862	8,774	-	1,195,240	234,494	1,438,508	2,382,342	780,548	1,125,676	830,600	(116,469)	-	-	
73204	N/A	739,405,167	953,160,364	609,531,734	3,308,532	43,384,269	59,717,668	36,554,349	142,964,818	408,303	-	39,055,717	5,623	39,469,643	91,399,056	36,650,093	44,907,870	27,236,096	(5,298,883)	-	-	
73205	N/A	18,657,033	24,446,796	14,730,313	112,289	1,329,649	1,662,201	194,327	3,298,466	6,722	-	1,090,984	58,577	1,156,283	2,102,365	665,772	912,806	633,540	(69,935)	-	-	
73206	N/A	5,346,802	7,035,528	4,173,136	34,323	398,535	487,918	1,015,255	1,660	1,660	-	320,507	37,432	357,939	618,538	202,732	286,111	185,909	(19,090)	-	-	
73207	N/A	9,335,371	12,035,243	7,693,843	41,852	548,403	754,399	296,974	1,641,628	5,145	-	493,392	765,201	1,263,738	458,389	(232,999)	331,808	346,001	(66,920)	-	-	
73208	N/A	7,761,756	10,004,140	6,400,844	34,624	454,547	626,298	187,635	1,303,104	4,299	-	409,589	4,641	414,529	870,346	295,834	411,054	236,652	(58,966)	-	-	
73209	N/A	1,568,045	2,071,903	1,209,727	10,692	121,984	146,468	416,224	695,368	409	-	96,287	151,855	248,551	233,011	109,870	145,346	158,396	33,205	-	-	
73212	N/A	388,051	513,602	297,968	2,709	30,697	36,584	30,479	100,469	93	-	24,058	23,825	47,976	51,785	21,192	25,136	10,141	(3,976)	-	-	
73213	N/A	376,164	503,393	279,783	3,027	33,032	37,630	2,551	76,240	41	-	24,791	15,597	40,429	40,240	9,814	14,873	11,				

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
73608	N/A	24,988	32,206	20,608	111	1,463	2,016	286	3,876	14	-	1,318	357	1,689	2,320	470	1,100	804	(186)	-	-	
73609	N/A	512,179	678,659	392,022	3,630	40,971	48,587	40,197	133,385	116	-	31,957	24,878	56,951	64,931	24,444	27,564	23,639	787	-	-	
73610	N/A	520,468	670,812	429,245	2,320	30,468	41,989	18,077	92,854	288	-	27,460	15,615	43,363	47,622	9,101	23,639	20,342	(3,592)	-	-	
73611	N/A	1,909,885	2,461,579	1,575,136	8,514	111,803	154,080	40,515	314,912	1,059	-	100,765	137,410	239,234	157,378	16,022	58,902	18,301	(17,547)	-	-	
73612	N/A	10,580	13,637	8,726	47	619	854	-	1,520	6	-	558	581	1,145	801	18	250	196	(89)	-	-	
73613	N/A	6,722,638	8,667,870	5,538,916	30,211	395,503	543,648	141,688	1,111,050	3,696	-	355,567	280	359,543	760,099	262,076	326,544	212,962	(50,076)	-	-	
73614	N/A	1,948,605	2,511,484	1,607,069	8,687	114,070	157,204	769,658	1,049,619	1,080	-	102,808	-	103,888	471,735	327,513	347,934	270,133	151	-	-	
73701	N/A	-	-	-	-	-	-	-	-	-	-	-	830,071	830,071	(415,526)	(415,526)	(372,337)	(42,208)	-	-	-	
73702	N/A	43,133,108	56,549,394	34,004,174	261,852	3,092,370	3,854,977	832,519	8,041,718	15,260	-	2,530,485	712,046	3,257,791	4,615,468	1,289,907	2,128,463	1,472,279	(106,722)	-	-	
73703	N/A	19,984,445	26,106,325	15,909,228	114,475	1,376,919	1,749,163	567,774	3,808,331	7,921	-	1,147,350	275,548	1,430,819	2,207,411	679,716	1,073,967	732,422	(108,592)	-	-	
73707	N/A	4,568,734	5,950,873	3,665,633	24,904	304,458	393,056	41,589	764,007	1,968	-	257,664	262,687	522,319	410,641	63,812	143,809	67,794	(33,728)	-	-	
73708	N/A	3,813,344	5,011,372	2,986,735	24,016	280,456	345,484	814,647	1,464,603	1,242	-	226,889	258,223	486,354	751,033	455,366	468,211	86,422	(31,751)	-	-	
73709	N/A	1,679,141	2,164,182	1,384,835	7,486	98,296	135,465	25,494	266,741	931	-	88,591	19,679	109,201	162,069	37,791	77,036	55,157	(12,444)	-	-	
73710	N/A	318,836	419,100	249,566	2,015	23,506	28,924	18,286	72,731	103	-	18,996	23,227	42,326	38,292	13,558	15,012	3,566	(1,731)	-	-	
73711	N/A	2,356,290	3,036,934	1,943,299	10,504	137,935	190,094	55,588	374,121	1,306	-	124,317	35,588	64,334	189,957	241,840	67,445	47,007	(19,733)	-	-	
73712	N/A	9,170,779	11,819,874	7,563,401	40,883	536,851	739,853	603,692	1,921,279	5,083	-	483,848	-	488,931	1,174,174	495,418	596,399	401,678	(61,147)	-	-	
73801	N/A	17,037,231	22,401,499	13,324,877	108,152	1,259,976	1,548,154	224,021	3,140,303	5,441	-	1,016,817	396,003	1,418,261	1,838,885	516,276	802,464	462,828	(59,527)	-	-	
73802	N/A	23,132,703	29,814,877	19,078,194	103,126	1,354,172	1,866,231	55,494	3,379,023	12,822	-	1,220,475	218,476	1,451,773	2,207,499	495,382	938,963	670,311	(177,406)	-	-	
73803	N/A	46,461,088	60,802,468	36,808,273	274,054	3,265,699	4,109,250	8,818,594	16,467,597	17,432	-	2,696,418	9,129,866	11,843,716	4,978,853	1,412,022	3,352,737	545,620	(686,498)	-	-	
73805	N/A	349,288	460,879	270,532	2,335	26,789	32,372	106,184	167,680	97	-	21,276	27,949	49,322	87,409	60,068	47,291	16,170	(5,172)	-	-	
73806	N/A	246,548	329,103	184,743	1,923	21,156	24,336	15,106	62,521	34	-	16,027	34,444	50,505	24,763	4,938	9,628	1,981	(4,531)	-	-	
73807	N/A	351,298	465,539	268,795	2,494	28,134	33,347	15,239	79,214	79	-	21,934	98,222	120,235	6,849	(20,928)	(12,856)	(7,903)	666	-	-	
73808	N/A	13,057	16,828	10,768	58	764	1,053	4,968	6,843	7	-	689	2,434	3,130	1,770	804	1,035	1,857	17	-	-	
73809	N/A	185,783	245,155	143,865	1,243	14,259	17,225	49,199	81,926	51	-	11,321	23,358	34,730	21,163	6,618	18,844	17,925	3,808	-	-	
73810	N/A	458,570	601,374	361,238	2,797	32,977	41,051	305,530	382,355	161	-	26,948	108,369	135,478	103,222	67,843	66,887	92,921	19,225	-	-	
73811	N/A	421,264	551,433	333,520	2,494	29,690	37,312	-	69,496	157	-	24,484	59,215	83,856	17,605	(14,754)	(357)	6,047	(5,295)	-	-	
73812	N/A	1,549,819	2,027,484	1,229,018	9,089	108,505	136,789	106,869	361,252	588	-	98,753	58,750	149,091	189,305	70,426	86,938	66,275	(11,476)	-	-	
73815	N/A	15,071,459	19,426,707	12,427,125	67,309	883,260	1,216,544	289,178	2,456,291	8,339	-	795,610	39,994	843,943	1,606,820	491,106	716,775	514,767	(110,299)	-	-	
73816	N/A	2,701	3,482	2,228	12	158	228	-	388	1	-	218	143	95	239	29	70	72	(21)	-	-	
73817	N/A	267,213	344,401	220,378	1,191	15,642	21,557	3,777	42,167	148	-	14,098	4,655	18,901	25,387	5,609	10,958	8,675	(1,975)	-	-	
73819	N/A	263,835	349,519	202,062	1,865	21,062	24,999	73,303	121,229	61	-	16,442	15,612	32,115	43,000	22,155	32,049	31,409	3,501	-	-	
73820	N/A	200,506	263,418	157,175	1,257	14,698	18,134	27,154	61,243	66	-	11,908	56,808	68,782	18,059	2,524	(5,332)	(4,405)	(326)	-	-	
73821	N/A	255,507	329,313	210,724	1,139	14,957	20,613	17,810	54,519	142	-	13,480	20,882	34,504	19,897	986	15,066	6,094	(2,131)	-	-	
73822	N/A	5,418,544	6,983,759	4,468,826	24,156	317,198	437,141	155,509	934,004	3,003	-	285,881	162,182	451,066	580,552	179,510	240,823	108,321	(45,716)	-	-	
73901	N/A	12,853,549	16,943,557	9,982,299	84,720	976,073	1,184,849	516,208	2,761,850	3,716	-	778,576	249,583	1,031,875	1,620,260	616,449	768,366	399,220	(54,059)	-	-	
73902	N/A	3,094,044	4,101,257	2,365,689	22,043	248,409	294,108	193,457	314,278	690	-	193,457	240,611	434,758	407,846	163,056	178,088	129,093	(26,157)	-	-	
73903	N/A	50,321,769	65,823,233	39,918,690	294,528	3,518,316	4,438,311	1,643,032	9,894,187	19,167	-	2,912,059	508,117	3,439,343	5,624,329	1,765,513	2,721,916	2,093,741	(126,326)	-	-	
73904	N/A	10,580,906	13,637,334	8,726,372	47,170	619,398	853,615	346,779	1,866,962	5,865	-	558,245	46,500	610,610	1,190,058	406,935	529,233	394,883	(74,698)	-	-	
73906	N/A	4,492,535	5,871,087	3,572,577	25,904	310,923	394,134	345,872	1,076,833	1,760	-	258,550	88,211	348,521	576,691	232,935	308,141	199,368	(12,132)	-	-	
73907	N/A	2,354,720	3,073,347	1,878,975	13,292	160,637	205,041	93,424	472,394	958	-	134,470	119,430	254,858	244,388	64,759	79,037	80,136	(6,395)	-	-	
73909	N/A	3,359,858	4,330,395	2,770,969	14,978	196,684	271,057	482,719	1,177,265	1,862	-	271,057	254,074	433,201	230,516	(18,156)	40,650	55,345	(28,321)	-	-	
73910	N/A	231,194	297,978	190,672	1,031	13,534	18,652	-	33,217	128	-	12,198	154,754	167,080	(31,642)	(48,754)	(42,009)	(38,115)	(4,985)	-	-	
73911	N/A	16,568,684	21,571,794	13,308,753	89,643	1,098,630	1,421,796	518,086	3,128,155	7,222	-	931,959	75,056	1,014,237	1,949,923	693,421	922,639	587,558	(89,700)	-	-	
73912	N/A	112,558	145,072	92,830	502	6,589	9,081	-	16,172	62	-	5,939	7,003	13,004	7,890	(441)	2,193	2,334	(918)	-	-	
73913	N/A	1,015,274	1,308,548	837,325	4,526	59,433	81,907	45,610	191,476	563	-	53,566	8,138	62,267	111,721	36,577	57,606	41,942	(6,917)	-	-	
73914	N/A	144,074	185,692	118,822	642	8,434	11,623	10,801	31,500	80	-	7,601	6,879	14,560	12,725	2,062	8,197	7,538	(857)	-	-	
73915	N/A	749,186	965,598	617,875	3,340	43,857	60,441	-	107,638	415	-	39,527	11,108	51,050	70,367	14,918	27,294	20,213	(5,837)	-	-	
73916	N/A	9,139,713	11,779,834	7,537,780	40,745	535,032	737,346	71,144	1,384,267	5,066	-	482,209	98,603	585,878	942,085	265,628	351,222	252,342	(70,822)	-	-	
73917	N/A	667,469	860,276	550,481	2,976	39,073	53,848	32,858	128,755	370	-	35,215	-	35,585	82,407	33,006	42,407	22,737	(4,980)	-	-	
73918	N/A	1,095,640	1,412,129	903,605	4,884	64,138	88,391	11,823	169,236	607	-	57,806	11,191	69,604	116,297	35,205	45,464	27,694	(8,731)	-	-	
74001	N/A	10,114,015	13,035,576	8,341,314	45,088	592,067	815,948	-	1,453,103	5,606	-	533,612	2,842,202	3,381,420	(331,504)	(1,080,071)	(558,634)	(181,488)				

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
74222	N/A	1,276,711	1,692,740	975,482	9,126	102,750	121,523	67,944	301,343	281	-	79,938	36,575	116,794	162,743	61,675	70,710	47,278	4,886	-	-	
74223	N/A	612,076	812,365	466,288	4,436	49,757	58,589	12,134	124,916	127	-	38,547	28,025	66,699	63,759	15,189	27,251	16,265	(487)	-	-	
74224	N/A	447,788	601,024	330,134	3,733	40,379	45,493	23,576	113,181	32	-	29,986	29,361	59,379	58,446	21,978	22,024	9,888	(89)	-	-	
74226	N/A	1,744,736	2,285,772	1,378,183	10,472	124,106	155,285	91,439	381,302	632	-	101,918	38,191	140,741	214,131	79,842	105,767	66,550	(11,598)	-	-	
74227	N/A	587,103	756,695	484,200	2,617	34,369	47,365	43,090	127,441	325	-	30,975	-	31,300	89,338	45,885	33,973	20,548	(4,264)	-	-	
74228	N/A	3,437,523	4,430,494	2,835,022	15,324	201,230	277,322	79,120	572,996	1,905	-	181,363	12,811	196,079	387,507	133,086	158,797	110,597	(25,563)	-	-	
74229	N/A	2,804,929	3,744,983	2,100,426	21,943	241,185	277,198	73,280	613,606	381	-	182,559	68,718	251,658	314,943	89,274	122,252	5,980	-	-	-	
74230	N/A	36,511,076	48,217,407	28,210,064	247,085	2,825,052	3,400,318	129,788	6,602,243	9,756	-	2,235,144	804,598	3,049,498	3,868,941	1,005,256	1,639,455	1,035,075	(127,042)	-	-	
74231	N/A	456,761	588,702	376,703	2,036	26,738	36,849	20,642	86,265	253	-	24,099	27,494	51,846	40,825	7,019	21,167	9,754	(3,520)	-	-	
74233	N/A	803,214	1,035,233	662,433	3,581	47,020	64,799	75,219	190,619	445	-	42,377	3,866	46,688	104,037	44,589	59,379	44,617	(4,655)	-	-	
74234	N/A	340,336	459,518	246,457	3,035	32,301	35,642	59,419	130,397	-	-	23,515	29,482	52,997	41,192	13,098	30,674	25,377	7,891	-	-	
74239	N/A	74,023	99,945	53,604	660	7,025	7,752	-	15,437	-	-	5,114	4,288	9,402	7,641	1,531	2,795	1,904	(196)	-	-	
74241	N/A	-	-	-	-	-	-	2,570	2,570	-	-	-	56,592	56,592	(17,228)	(17,228)	(17,192)	(18,259)	(1,343)	-	-	
74242	N/A	4,063,315	5,241,444	3,343,935	18,433	240,466	329,529	2,049,719	2,638,147	2,212	-	215,548	-	217,760	1,239,937	938,588	999,430	488,973	(6,604)	-	-	
74301	N/A	48,928,840	64,206,067	38,477,797	301,270	3,542,412	4,395,794	1,067,939	9,307,415	16,785	-	2,886,006	-	2,902,791	5,853,677	2,073,163	2,715,611	1,762,078	(146,227)	-	-	
74302	N/A	48,103,872	63,045,692	37,956,661	290,532	3,436,531	4,291,158	602,734	8,620,955	17,205	-	2,816,620	1,052,221	3,886,046	5,180,261	1,474,320	2,214,341	1,365,837	(319,589)	-	-	
74304	N/A	1,564,557	2,016,499	91,588	6,975	91,588	126,221	6,975	224,784	867	-	82,546	12,811	144,876	126,677	10,879	47,097	34,671	(12,739)	-	-	
74305	N/A	1,841,450	2,373,376	1,518,695	8,209	107,797	148,559	56,583	321,148	1,021	-	97,154	24,271	122,446	199,307	63,016	82,864	65,959	(13,137)	-	-	
74306	N/A	2,727,506	3,515,381	2,249,452	12,159	159,666	220,042	-	391,867	1,512	-	143,902	213,778	359,192	177,181	(24,690)	26,774	52,873	(22,283)	-	-	
74307	N/A	1,895,928	2,443,590	1,563,625	8,452	110,986	152,954	36,993	309,385	1,051	-	100,029	74,746	175,826	170,081	29,758	78,633	40,913	(15,745)	-	-	
74308	N/A	7,654	9,865	6,312	34	448	617	3,254	4,353	4	-	404	29,727	30,135	(10,741)	(11,308)	(11,927)	(2,338)	(209)	-	-	
74309	N/A	55,153	71,085	45,487	246	3,229	4,450	23,441	31,366	31	-	2,910	-	2,941	16,626	12,544	13,369	(418)	-	-		
74310	N/A	2,748,892	3,542,945	2,267,089	12,255	160,918	221,767	129,388	524,328	1,524	-	145,031	532,488	679,043	148,885	(54,568)	(105,575)	32,172	(26,744)	-	-	
74311	N/A	10,491,823	13,526,126	8,646,988	47,034	616,322	847,843	9,479	1,520,678	5,783	-	554,506	103,624	673,913	1,031,267	254,236	409,867	273,869	(81,208)	-	-	
74312	N/A	52,902	68,184	43,630	236	3,097	4,268	1,694	9,295	29	-	2,791	4,386	7,206	5,207	1,292	1,206	103	(512)	-	-	
74313	N/A	1,112,749	1,434,180	917,715	4,961	65,139	89,771	53,716	213,587	617	-	58,708	6,003	65,328	126,493	44,135	65,089	46,580	(7,544)	-	-	
74401	N/A	16,325,036	21,386,114	12,897,337	97,890	1,160,483	1,452,474	1,249,757	3,960,604	5,927	-	953,285	251,973	1,211,185	2,211,141	954,809	1,264,705	593,297	(63,391)	-	-	
74402	N/A	13,306,938	17,378,742	10,600,841	75,895	914,149	1,162,925	140,568	2,293,537	5,316	-	762,770	363,910	1,131,996	1,360,067	343,460	559,444	352,981	(94,343)	-	-	
74405	N/A	284,547	366,742	234,674	1,269	16,657	22,956	-	40,882	158	-	15,013	97,879	113,050	(10,917)	(31,978)	(24,727)	(11,956)	(3,507)	-	-	
74406	N/A	491,080	643,889	387,045	2,986	35,244	43,914	50,165	132,309	173	-	28,826	44,252	73,251	51,199	13,328	21,500	26,636	(2,406)	-	-	
74407	N/A	4,878,266	6,287,414	4,023,243	21,747	285,570	393,554	122,355	823,226	2,704	-	257,376	137,780	397,860	499,159	138,104	222,215	105,640	(40,594)	-	-	
74408	N/A	1,293,868	1,677,884	1,050,256	6,515	81,830	108,409	865	197,619	624	-	70,998	49,653	121,275	114,900	17,708	39,443	28,531	(9,339)	-	-	
74409	N/A	162,984	210,064	134,418	727	9,541	13,149	-	23,417	90	-	8,599	44,134	52,823	(9,147)	(21,210)	(9,391)	2,493	(1,298)	-	-	
74410	N/A	93,648	120,700	77,234	417	5,482	7,555	-	13,454	52	-	4,941	8,955	13,948	3,983	(2,948)	1,227	1,987	(760)	-	-	
74411	N/A	380,671	490,633	313,950	1,697	22,284	30,711	-	54,692	211	-	20,084	57,228	77,523	12,548	(15,627)	(6,245)	2,465	(3,424)	-	-	
74412	N/A	132,593	170,895	109,354	591	7,762	10,697	46,059	65,109	73	-	6,996	3,806	10,875	29,694	29,694	21,384	4,271	(1,114)	-	-	
74413	N/A	162,194	211,593	129,590	908	11,005	14,083	98,462	124,458	67	-	9,236	-	9,303	49,903	37,545	40,012	32,894	4,703	-	-	
74501	N/A	23,686,574	30,950,415	18,843,497	136,255	1,636,667	2,076,286	787,145	4,636,353	9,318	-	1,361,995	2,112,487	3,483,800	2,175,845	364,047	770,022	262,814	(244,331)	-	-	
74504	N/A	4,203,009	5,534,912	3,273,147	27,303	315,908	385,281	34,877	763,369	1,265	-	253,125	319,111	573,501	349,261	21,787	108,796	85,440	(26,154)	-	-	
74506	N/A	463,514	597,406	382,273	2,066	27,134	37,394	2,744	69,338	257	-	24,455	45,651	70,363	31,052	(3,254)	6,969	475	(5,216)	-	-	
74508	N/A	3,087,692	3,979,611	2,546,507	13,765	180,751	249,100	224,215	667,831	1,711	-	162,906	2,012	166,629	418,798	190,269	235,473	99,362	(23,903)	-	-	
74509	N/A	1,105,313	1,438,913	888,106	5,969	73,194	94,785	26,845	200,793	483	-	62,129	65,269	127,881	98,382	14,582	43,504	27,125	(12,298)	-	-	
74510	N/A	188,528	246,942	148,999	1,128	13,382	16,761	-	31,271	69	-	11,000	12,886	23,955	16,006	1,502	5,107	2,687	(1,979)	-	-	
74511	N/A	422,318	544,310	348,297	1,883	24,722	34,070	47,738	108,413	234	-	22,281	36,067	58,582	40,510	9,253	17,029	25,678	(2,129)	-	-	
74601	N/A	94,740,405	123,831,458	75,307,829	547,712	6,568,495	8,319,332	3,575,669	19,011,208	36,929	-	5,457,627	-	5,494,556	11,631,046	4,379,084	5,661,276	3,822,592	(346,300)	-	-	
74602	N/A	102,599,055	134,523,667	80,865,038	623,718	7,362,708	9,174,316	1,675,525	18,836,267	36,193	-	6,022,312	332,156	6,390,661	11,721,671	3,809,644	5,411,867	3,621,130	(397,035)	-	-	
74604	N/A	15,485,364	20,416,865	12,019,576	102,361	1,178,328	1,429,039	1,942,900	4,652,628	4,440	-	939,071	-	943,511	2,425,652	1,215,743	1,386,673	1,007,950	98,751	-	-	
74605	N/A	6,839,252	8,814,856	5,640,524	30,489	400,365	551,757	87,488	1,070,099	3,791	-	360,837	4,635	369,263	739,362	233,170	308,729	210,584	(51,647)	-	-	
74607	N/A	4,443,657	5,832,621	3,492,037	27,470	322,610	399,811	23,305	773,196	1,511	-	262,504	266,933	530,948	415,763	72,212	136,945	66,856	(33,765)	-	-	
74609	N/A	9,843,804	12,967,234	7,659,431	64,237	742,256	903,928	549,050	2,259,471	2,926	-	593,904	34,320	631,150	1,261,866	494,339	658,158	474,610	1,215	-	-	
74610	N/A	1,166,777	1,503,815	962,274	5,201	68,302	94,130	61,559	156,014	647	-	61,559	88,381	13,11								

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
80503	N/A	20,694,080	26,672,010	17,066,692	92,268	1,211,525	1,669,567	52,517	3,025,877	11,468	-	1,091,862	1,031,801	2,135,131	1,746,253	214,599	487,348	363,412	(174,614)	-	-	
80601	N/A	29,148,175	37,573,387	24,030,480	130,334	1,709,511	2,353,645	54,119	4,247,609	16,107	-	1,539,285	1,536,139	3,091,531	2,214,517	56,427	771,926	562,898	(235,173)	-	-	
80602	N/A	9,999,206	12,887,603	8,246,628	44,576	585,346	806,686	-	1,436,608	5,542	-	527,555	689,890	1,222,987	669,542	(70,527)	204,952	164,494	(85,298)	-	-	
80603	N/A	12,860,206	16,575,040	10,606,176	57,331	752,827	1,037,497	160,720	2,008,375	7,128	-	678,501	378,990	1,064,619	1,307,098	355,277	432,179	262,861	(106,561)	-	-	
80606	N/A	2,174,171	2,802,208	1,793,100	9,692	127,274	175,401	-	312,367	1,205	-	114,709	138,833	254,747	167,990	7,073	43,907	25,948	(19,308)	-	-	
80701	N/A	266,216,878	343,127,659	219,539,082	1,187,571	15,590,470	21,481,234	5,596,170	43,855,445	147,459	-	14,048,365	1,661,680	15,857,504	27,536,347	7,831,390	12,994,914	9,113,534	(1,941,899)	-	-	
80702	N/A	2,513,646	3,239,745	2,073,075	11,206	147,147	202,788	-	361,141	1,393	-	132,619	1,012,122	1,146,134	(241,911)	(427,953)	(263,504)	(66,062)	(27,474)	-	-	
80704	N/A	7,029,475	9,060,027	5,797,406	31,337	411,500	567,103	418,904	1,428,844	3,896	-	370,873	121,741	496,510	859,453	339,182	352,579	287,967	(47,394)	-	-	
80801	N/A	387,352,217	499,256,992	319,438,683	1,727,774	22,683,140	31,254,818	8,874,230	64,539,962	214,577	-	20,440,101	2,999,440	23,654,118	40,893,090	12,222,210	17,819,082	13,616,145	(2,771,592)	-	-	
80902	N/A	25,642,072	33,049,109	21,147,742	114,312	1,501,068	2,068,674	-	3,684,054	14,213	-	1,352,868	255,066	1,622,147	609,010	1,002,141	654,277	(203,520)	-	-	-	
81001	N/A	543,321,140	700,281,535	448,067,339	2,423,321	31,814,647	43,838,407	10,603,079	88,679,364	301,007	-	28,669,515	51,131,487	80,102,009	42,299,067	2,084,199	11,758,585	106,170	(5,371,599)	-	-	
81002	N/A	8,454,009	10,896,057	6,972,260	37,688	494,892	682,027	222,580	1,437,190	4,686	-	466,031	1,352,855	1,803,572	486,690	(139,015)	34,730	(166,209)	(95,889)	-	-	
81003	N/A	5,744,737	7,404,177	4,737,847	25,610	336,293	463,457	321,639	1,146,999	3,184	-	303,091	-	306,275	738,861	313,676	332,090	234,216	(39,258)	-	-	
81004	N/A	3,265,309	4,208,534	2,692,992	14,557	191,149	263,429	306,868	776,003	1,810	-	172,277	-	174,087	450,908	209,233	253,370	160,882	(20,770)	-	-	
81102	N/A	115,724,575	149,162,816	95,425,361	516,608	6,780,206	9,339,899	4,286	16,640,999	64,054	-	6,108,187	2,654,365	8,826,606	10,582,966	2,016,505	3,921,455	2,800,034	(923,602)	-	-	
81201	N/A	66,893,244	86,216,202	55,168,748	298,210	3,915,881	5,396,613	-	9,610,704	37,077	-	3,529,268	1,176,322	4,742,667	6,139,952	1,188,992	2,490,767	1,717,650	(529,373)	-	-	
81301	N/A	89,526,670	115,392,501	73,821,226	399,647	5,245,157	7,225,344	62,053	12,932,201	49,553	-	4,725,293	3,215,700	7,990,546	7,485,136	858,115	2,672,005	2,123,832	(712,299)	-	-	
81401	N/A	12,257,346	15,798,035	10,108,979	54,643	717,536	988,861	-	1,761,040	6,794	-	646,694	792,133	1,445,621	812,233	(94,968)	304,887	210,002	(104,502)	-	-	
81402	N/A	32,543,681	41,944,335	26,839,694	145,080	1,905,083	2,625,462	45,181	4,720,806	18,038	-	1,716,995	1,047,122	2,782,155	2,969,318	560,667	1,014,932	634,926	(271,873)	-	-	
81403	N/A	14,402,564	18,563,111	11,877,898	64,220	843,225	1,162,000	1,217,384	3,286,829	7,981	-	759,924	625,240	1,393,145	1,532,008	466,007	734,572	775,339	(82,233)	-	-	
81501	N/A	69,792,079	89,958,533	57,549,446	311,578	4,089,213	5,632,881	6,386	10,040,058	38,628	-	3,683,842	3,368,020	7,090,490	5,124,083	(42,281)	1,911,693	1,644,792	(564,635)	-	-	
81601	N/A	129,536,293	166,956,020	106,829,729	577,584	10,450,943	14,550,943	466,031	19,078,426	71,784	-	6,834,704	691,384	7,526,088	6,456,037	3,456,665	5,499,665	3,536,165	(1,011,314)	-	-	
81701	N/A	65,535,344	84,466,056	54,048,850	292,156	3,836,391	5,287,064	-	9,415,611	36,324	-	3,457,625	2,102,934	5,560,568	5,324,311	473,853	2,223,598	1,642,085	(520,808)	-	-	
81802	N/A	275,014,603	354,513,448	226,718,183	1,230,188	16,133,196	22,209,318	9,731,897	49,304,599	151,913	-	14,524,976	892,183	15,569,072	30,915,469	10,552,863	15,299,160	9,868,047	(1,984,542)	-	-	
81805	N/A	4,495,568	5,794,170	3,707,622	20,041	263,167	362,680	486,582	1,132,470	2,492	-	237,185	266,178	505,855	393,234	60,504	304,233	285,054	(23,175)	-	-	
81806	N/A	35,380,819	45,601,016	29,179,561	157,728	2,071,167	2,854,348	-	5,083,243	19,610	-	1,866,681	1,745,568	3,631,859	2,795,233	176,597	840,807	724,549	(290,570)	-	-	
81901	N/A	46,526,091	59,965,741	38,371,382	207,413	2,723,603	3,753,493	258	6,684,767	25,788	-	2,454,703	2,121,982	4,622,147	3,677,972	234,443	1,273,481	957,959	(383,588)	-	-	
81902	N/A	3,708,112	4,779,247	3,058,185	16,531	217,070	299,152	88,638	621,391	2,055	-	195,639	537,017	734,711	226,809	(47,639)	29,592	(54,587)	(40,686)	-	-	
82001	N/A	54,988,428	70,872,725	45,350,194	245,152	3,219,097	4,436,268	-	8,153,501	30,476	-	2,901,225	1,481,102	4,412,803	5,116,821	1,046,943	1,996,104	1,553,590	(455,938)	-	-	
82101	N/A	208,299,218	268,478,079	171,775,492	929,252	12,199,022	16,808,070	42,573	29,978,917	115,372	-	10,992,202	9,417,320	20,524,894	17,616,034	2,197,961	5,386,957	3,638,123	(1,769,019)	-	-	
82106	N/A	14,363,982	18,513,199	11,846,382	64,035	840,857	1,158,814	505,057	2,568,763	7,961	-	757,839	186,956	952,756	1,651,351	588,232	642,465	489,601	(104,291)	-	-	
82107	N/A	47,154,165	60,775,242	38,889,373	210,213	2,760,370	3,804,163	163,557	6,938,303	26,136	-	2,487,840	1,816,041	4,300,017	4,168,503	678,489	1,514,123	818,609	(402,935)	-	-	
82108	N/A	2,652,093	3,418,183	2,187,256	11,823	155,252	213,958	-	381,033	1,470	-	139,924	5,210,611	5,352,005	(1,486,498)	(1,682,787)	(1,600,337)	(1,549,498)	(138,350)	-	-	
82109	N/A	16,670,746	21,486,302	13,748,836	74,838	975,893	1,344,913	593	2,395,717	9,240	-	879,544	1,614,501	2,295,717	1,343,804	109,955	505,247	306,975	(140,961)	-	-	
82110	N/A	-	-	-	-	-	-	-	-	-	-	-	46,914	46,914	(22,957)	(21,497)	(2,460)	-	-	-	-	
82201	N/A	132,095,531	170,266,779	108,920,311	589,884	7,740,951	10,662,214	2,018,636	21,011,685	73,092	-	6,972,992	6,270,713	13,316,797	12,750,748	2,972,063	3,516,616	2,319,080	(1,112,870)	-	-	
82301	N/A	863,320,103	1,112,744,782	711,932,725	3,851,861	50,564,078	69,665,518	14,552,537	138,633,994	478,114	-	45,560,165	1,749,698	47,787,977	91,236,649	27,333,772	41,501,347	28,402,848	(6,391,951)	-	-	
82306	N/A	3,772,045	4,861,648	3,110,912	16,816	220,813	304,310	37,246	579,185	2,091	-	199,012	19,131	220,234	379,246	100,066	170,219	117,123	(28,456)	-	-	
82307	N/A	4,343,390	5,598,033	3,582,116	19,363	254,259	350,403	49,461	673,486	2,407	-	229,156	122,189	353,752	380,710	59,243	157,434	135,440	(32,381)	-	-	
82308	N/A	3,436,622	4,429,334	2,834,279	15,320	201,177	277,250	16,355	510,102	1,905	-	181,315	24,758	207,978	342,897	88,543	146,816	93,677	(26,913)	-	-	
82309	N/A	14,406,754	18,568,327	11,881,657	64,225	843,361	1,162,265	60,096	2,528,061	7,985	-	760,098	104,017	872,098	1,725,318	659,033	652,306	452,396	(107,771)	-	-	
82312	N/A	3,703,160	4,772,864	3,054,100	16,509	216,780	298,752	72,778	604,819	2,053	-	195,378	-	197,431	407,928	133,847	186,216	115,382	(28,057)	-	-	
82313	N/A	-	-	-	-	-	-	-	-	-	-	-	232,426	232,426	(185,351)	(185,351)	(45,042)	(2,032)	-	-	-	
82401	N/A	12,111,742	15,612,045	9,986,152	54,115	710,005	977,772	600	1,742,492	6,698	-	639,457	594,308	1,240,463	878,509	1,240,463	311,852	(94,442)	-	-	-	
82402	N/A	110,994,837	143,068,915	91,521,198	495,674	6,504,565	8,959,144	155,342	16,114,725	61,414	-	5,859,202	873,723	6,794,339	10,917,714	2,701,025	4,329,741	3,130,213	(840,593)	-	-	
82406	N/A	18,783,461	24,209,301	15,491,251	83,737	1,099,570	1,515,356	-	2,698,663	10,411	-	991,010	1,686,506	2,687,927	1,255,785	(134,433)	228,738	92,734	(176,303)	-	-	
82501	N/A	10,880,519	14,026,075	8,969,239																		

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2017

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2017			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2018	2019	2020	2021	2022	Thereafter
84101	N/A	29,111,111	37,520,224	24,008,756	129,777	1,704,143	2,348,539	454,545	4,637,004	16,135	-	1,535,894	-	1,552,029	3,160,811	1,006,214	1,398,784	900,415	(220,438)	-	-	
84203	N/A	124,074,634	159,929,731	102,303,962	554,184	7,271,880	10,015,437	15,439	17,856,940	68,639	-	6,550,021	2,662,168	9,280,828	11,392,452	2,207,306	4,364,134	2,997,941	(993,269)	-	-	
84207	N/A	137,048,865	176,646,452	113,012,836	611,639	8,028,251	11,060,062	2,330,896	22,030,848	75,878	-	7,233,131	969,770	8,278,779	14,374,987	4,230,316	6,037,818	4,493,051	(1,009,115)	-	-	
84208	N/A	31,483,057	40,579,538	25,961,355	140,511	1,844,302	2,540,759	102,957	4,628,529	17,430	-	1,661,623	646,276	2,325,329	2,802,418	471,961	1,162,151	909,286	(240,197)	-	-	
84209	N/A	99,026,441	127,653,562	81,633,690	443,065	5,810,032	7,997,620	1,255,521	15,506,238	54,687	-	5,230,486	137,495	5,422,668	10,374,053	3,041,749	4,572,108	3,204,996	(735,284)	-	-	
84210	N/A	45,590,979	58,766,185	37,590,861	203,657	2,672,228	3,680,279	3,983	6,560,147	25,218	-	2,406,878	956,135	3,388,231	4,259,809	884,701	1,634,893	1,027,867	(375,544)	-	-	
84211	N/A	62,812,293	80,958,429	51,799,772	280,164	3,678,179	5,068,171	314,314	9,340,828	34,797	-	3,314,494	946,579	4,295,870	5,890,066	1,240,867	2,424,707	1,854,672	(475,289)	-	-	
84212	N/A	113,341,952	146,083,604	93,474,018	505,380	6,635,784	9,144,411	228,400	16,513,975	62,809	-	5,980,260	1,336,348	7,379,417	10,872,802	2,483,845	4,288,710	3,231,775	(869,772)	-	-	
84213	N/A	5,576,510	7,194,876	4,586,773	25,406	330,905	452,834	112,210	921,355	3,023	-	296,217	134,434	433,674	569,407	155,627	214,027	149,934	(31,906)	-	-	
84214	N/A	3,801,535	4,899,657	3,135,234	16,947	222,539	306,689	-	546,175	2,107	-	200,568	292,049	331,400	50,037	100,837	133,005	100,837	(29,753)	-	-	
84215	N/A	10,438,858	13,454,254	8,609,221	46,536	611,083	842,155	5,109,333	6,609,107	5,786	-	550,751	-	556,537	3,190,732	2,418,123	2,103,728	1,524,988	5,731	-	-	
84301	N/A	221,634,934	285,673,085	182,762,190	989,219	12,983,895	17,886,714	3,295,917	35,155,745	122,699	-	11,697,681	29,037	11,849,417	23,997,565	7,591,489	10,567,687	6,826,258	(1,679,106)	-	-	
84401	N/A	46,406,585	59,821,241	38,257,198	207,573	2,722,258	3,747,588	17,976	6,695,395	25,636	-	2,450,935	1,915,570	4,392,141	3,698,420	262,409	1,298,584	1,116,151	(373,891)	-	-	
84501	N/A	49,970,367	64,404,939	41,211,974	222,768	2,925,229	4,031,360	-	7,179,357	27,697	-	2,636,422	5,197,288	7,861,407	2,564,473	(1,133,976)	72,021	798,666	(418,761)	-	-	
84506	N/A	5,600,415	7,218,344	4,618,529	24,980	327,950	451,883	2,376,180	3,180,993	3,103	-	295,524	-	298,627	1,698,481	1,283,953	905,631	696,913	(4,132)	-	-	
84601	N/A	104,465,568	134,641,767	86,155,706	465,707	6,115,338	8,427,761	1,013,922	16,022,728	57,902	-	5,511,572	1,010,793	6,580,267	10,496,374	2,764,579	4,252,183	3,211,185	(785,487)	-	-	
84603	N/A	217,117,224	279,842,806	179,048,722	968,528	12,714,942	17,519,279	14,586	31,217,335	120,264	-	11,457,312	4,871,606	16,449,182	19,294,685	3,224,031	7,275,609	5,946,684	(1,678,171)	-	-	
84604	N/A	150,409,573	193,861,520	124,040,068	670,834	8,807,382	12,135,957	7,041,384	28,655,557	83,329	-	7,936,694	1,238	8,021,261	18,583,498	7,450,664	8,553,526	5,693,440	(1,063,334)	-	-	
84605	N/A	67,390,976	86,857,710	55,579,242	300,429	3,945,018	5,436,767	551,481	10,233,695	37,353	-	3,555,528	758,354	4,351,235	6,544,433	1,556,635	2,763,975	2,069,414	(507,564)	-	-	
84606	N/A	927,928	1,195,972	765,289	4,137	54,320	74,861	478,067	611,385	514	-	48,957	362,706	412,177	202,896	134,218	146,344	(65,570)	(15,784)	-	-	
90203	N/A	9,780,451	13,205,470	7,082,610	87,214	928,255	1,024,270	-	2,039,739	-	-	675,752	271,278	947,030	1,108,088	300,729	461,204	318,625	12,150	-	-	
90208	N/A	514,898	673,798	407,983	3,035	36,170	45,526	142,166	226,897	194	-	29,873	24,223	54,290	96,353	56,829	50,466	63,438	1,873	-	-	
90403	N/A	14,274,263	19,272,970	10,336,847	127,826	1,354,759	1,494,891	401,055	3,377,991	-	-	986,240	126,801	1,113,041	1,835,125	656,810	881,777	628,405	97,958	-	-	
90407	N/A	1,517,244	1,993,801	1,188,539	9,547	111,521	137,417	9,547	269,357	495	-	90,244	60,214	150,953	35,112	52,370	38,409	38,409	(7,487)	-	-	
90704	N/A	6,145,874	8,285,964	4,470,496	53,921	576,104	638,876	221,469	1,490,370	110	-	421,400	265,471	686,981	751,861	246,218	349,521	227,207	(19,557)	-	-	
90705	N/A	7,104,623	9,586,213	5,155,342	62,890	670,511	741,539	173,711	1,648,651	58	-	489,175	22,804	512,037	916,856	331,269	447,426	321,932	35,986	-	-	
90707	N/A	1,558,172	2,096,857	1,139,798	13,388	143,750	160,447	23,027	340,612	63	-	105,801	60,659	166,523	180,335	52,681	78,321	48,755	(5,667)	-	-	
90709	N/A	17,694,659	23,891,156	12,813,761	157,786	1,679,386	1,853,096	480,760	4,171,028	-	-	1,222,562	288,669	1,511,231	2,178,381	717,718	1,021,284	796,845	123,950	-	-	
90710	N/A	1,265,814	1,709,090	916,652	11,287	120,137	132,564	3,919	267,907	-	-	87,458	20,431	107,889	152,087	47,596	67,771	44,318	333	-	-	
90711	N/A	16,608,444	21,824,503	13,011,175	104,470	1,220,434	1,504,012	1,460,228	4,289,144	5,423	-	987,709	-	993,132	2,431,673	1,144,189	1,304,323	835,764	11,736	-	-	
90803	N/A	25,180,580	32,859,343	20,102,936	141,705	1,714,256	2,190,289	583,760	4,630,010	10,296	-	1,436,387	101,892	1,548,575	2,878,198	958,140	1,346,609	906,599	(129,913)	-	-	
90807	N/A	194,262	262,291	140,677	1,732	18,437	20,344	9,926	50,439	-	-	13,422	13,173	26,595	20,475	4,439	8,394	8,928	2,083	-	-	
90809	N/A	93,666	126,466	67,829	835	8,890	9,809	21,287	40,821	-	-	6,472	26,558	33,030	10,070	2,338	4,663	3,529	(2,739)	-	-	
90810	N/A	131,773	177,918	95,425	1,175	12,506	13,800	11,925	39,406	-	-	9,104	79,097	88,201	(13,303)	(12,554)	(16,096)	(6,841)	-	-	-	
91007	N/A	14,187,230	19,097,999	10,368,048	122,332	1,312,422	1,463,241	539,301	3,437,296	519	-	964,924	333,663	1,299,106	1,832,326	669,192	906,245	576,494	(13,741)	-	-	
91009	N/A	5,766,859	7,553,494	4,557,989	34,492	409,231	512,619	225,265	1,181,607	2,105	-	336,430	93,196	431,731	646,804	203,169	253,292	309,971	(16,555)	-	-	
91203	N/A	873,800	1,151,094	679,838	5,704	65,910	80,253	34,323	186,190	259	-	52,728	45,695	98,682	91,000	22,865	41,398	25,366	(2,120)	-	-	
91503	N/A	508,977	681,128	378,565	4,096	44,696	50,915	113,772	213,479	55	-	33,545	13,151	46,751	98,665	57,497	59,835	41,543	7,853	-	-	
91604	N/A	219,302	296,099	158,810	1,956	20,814	22,967	15,152	48,742	-	-	15,152	37,562	52,714	17,904	(199)	3,136	(1,673)	(5,236)	-	-	
91605	N/A	202,697	269,303	153,961	1,489	16,642	19,511	7,473	45,115	40	-	12,839	31,588	44,467	7,594	(8,528)	537	8,557	82	-	-	
91803	N/A	2,809,920	3,785,394	2,048,822	24,436	261,627	290,927	191,871	5,975	77	-	191,871	351,269	543,217	238,849	8,083	55,681	17,323	(41,339)	-	-	
91804	N/A	40,682	54,929	29,461	363	3,861	4,261	447	8,932	-	-	2,811	434	3,245	4,973	1,615	2,305	1,667	99	-	-	
91807	N/A	817,691	1,101,718	595,942	7,123	76,231	84,724	3,963	172,041	21	-	55,878	66,354	122,253	79,797	12,621	23,938	15,597	(2,367)	-	-	
92109	N/A	475,999	642,689	344,699	4,245	45,177	49,850	90,756	190,028	-	-											