

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

**SOUTH CAROLINA RETIREMENT SYSTEMS**

**Administered by the Retirement Division of the  
South Carolina Public Employee Benefit Authority**

**Columbia, SC**

**Fiscal Year Ended June 30, 2014**

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## Independent Auditors' Report

The Honorable Nikki Haley, Governor,  
Board of Directors of the South Carolina  
Public Employee Benefit Authority, and  
Richard H. Gilbert, Jr., Deputy State Auditor  
South Carolina Retirement Systems  
Columbia, South Carolina

### Report on Schedules

We have audited the accompanying schedules of employer allocations of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the South Carolina Public Employee Benefit Authority, as of and for the year ended June 30, 2014, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense as of and for the year ended June 30, 2014 and the net pension liability, as of and for the year ended June 30, 2013 (specified column totals), included in the accompanying schedules of pension amounts by employer of SCRS and PORS, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of pension amounts by employer and the specified column totals in the schedules of pension amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not

for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

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

### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the SCRS and PORS as of and for the year ended June 30, 2014 and the net pension liability for the total of all participating entities for the SCRS and PORS as of and for the year ended June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the South Carolina Retirement Systems, as of and for the year ended June 30, 2014, and our report thereon, dated November 21, 2014, expressed an unmodified opinion on those statements.

### **Restriction on Use**

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

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

In accordance with *Government Audit Standards*, we have also issued our report dated June 1, 2015, on our consideration of the SCRS and PORS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SCRS and PORS' internal control over financial reporting.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
June 1, 2015

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 1 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
10001	8,830.00	0.000918%
10002	46,070.49	0.004787%
10100	602,714.84	0.062630%
10200	490,909.96	0.051012%
10300	1,927,840.82	0.200328%
10600	245,159.21	0.025475%
10700	192,607.28	0.020014%
10900	97,019.90	0.010082%
12300	48,656.52	0.005056%
13300	196,439.59	0.020413%
13600	204,834.28	0.021285%
13700	43,835.59	0.004555%
20101	94,916.10	0.009863%
20102	666,459.83	0.069254%
20105	926,024.21	0.096226%
20108	25,904.32	0.002692%
20200	127,426.65	0.013241%
20300	184,115.20	0.019132%
20400	825,236.78	0.085753%
20500	356,646.52	0.037060%
20600	1,063,865.52	0.110550%
21100	81,158.82	0.008433%
21400	4,310,159.62	0.447882%
21900	28,418.70	0.002953%
22100	194,778.01	0.020240%
22200	8,548.73	0.000888%
30100	39,325,214.86	4.086408%
30200	3,504,053.00	0.364117%
30300	25,031,157.87	2.601067%
30400	4,285,787.24	0.445350%
30500	18,830,198.33	1.956706%
30600	3,205,398.51	0.333083%
30700	303,234.77	0.031510%
30800	1,438,306.63	0.149459%
30900	331,729.94	0.034471%
31100	751,722.88	0.078114%
31102	789,989.96	0.082090%
31104	1,694,048.97	0.176034%
31105	497,837.99	0.051732%
31107	830,346.91	0.086284%
31108	4,470,650.07	0.464559%
31113	428,169.74	0.044492%
31121	1,736,511.59	0.180446%
31123	4,079,932.62	0.423959%
31124	1,733,276.23	0.180110%
31126	1,849,278.96	0.192164%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 2 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
31138	1,083,245.18	0.112563%
31140	4,153,323.68	0.431585%
31142	1,781,033.80	0.185073%
31143	1,289,742.66	0.134021%
31146	1,600,699.46	0.166334%
31200	318,451.62	0.033091%
31300	2,571,031.01	0.267164%
31400	7,225,795.94	0.750855%
31600	1,669,891.42	0.173524%
31700	5,703,877.49	0.592708%
40100	11,746,381.69	1.220604%
40200	15,583,975.91	1.619380%
40700	750,774.41	0.078015%
40900	162,117.69	0.016846%
41400	746,278.52	0.077548%
41600	383,700.76	0.039872%
41700	6,118,522.06	0.635795%
41800	126,854.22	0.013182%
42000	182,163.17	0.018929%
42200	31,652,157.10	3.289076%
50100	14,008,766.16	1.455695%
50200	2,521,025.28	0.261968%
50400	498,672.78	0.051819%
50501	221,305.15	0.022997%
50515	3,795,143.78	0.394365%
51200	488,264.18	0.050737%
51300	586,035.68	0.060897%
51400	1,492,273.25	0.155067%
51500	3,155,529.34	0.327901%
51600	289,082.53	0.030039%
51700	18,379,526.06	1.909875%
51800	2,171,717.88	0.225670%
51902	216,055.86	0.022451%
52000	289,437.83	0.030076%
52200	1,374,451.30	0.142824%
52600	289,775.37	0.030111%
52700	12,823.54	0.001333%
53000	319,649.24	0.033216%
53300	17,119.04	0.001779%
53900	104,231.14	0.010831%
54000	145,231.46	0.015091%
54100	217,326.28	0.022583%
54200	1,350,140.69	0.140297%
54300	3,677,289.76	0.382119%
54400	4,240.00	0.000441%
60100	435,558.23	0.045260%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 3 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
60400	5,359,910.39	0.556965%
60500	222,569.70	0.023128%
60601	3,614,761.79	0.375621%
60700	13,901,180.68	1.444516%
60800	619,279.45	0.064351%
60900	160,980.34	0.016728%
61000	5,117,795.02	0.531806%
61200	136,638.43	0.014199%
62500	80,420.60	0.008357%
62700	241,585.67	0.025104%
63000	693,610.44	0.072075%
63500	302,205.61	0.031403%
63700	139,423.73	0.014488%
63800	20,137.40	0.002093%
64100	32,025.64	0.003328%
66600	66,560.30	0.006916%
67000	19,831.49	0.002061%
67100	713,721.23	0.074165%
67200	15,697.84	0.001631%
67300	431,007.51	0.044787%
67400	349,140.49	0.036280%
67500	272,031.62	0.028268%
67600	60,909.84	0.006329%
67800	1,284,611.29	0.133488%
67900	28,331.75	0.002944%
68000	27,382.10	0.002845%
70101	381,530.36	0.039646%
70102	256,272.95	0.026630%
70104	20,590.10	0.002140%
70106	18,979.97	0.001972%
70108	31,470.62	0.003270%
70202	721,152.69	0.074937%
70203	2,467,822.24	0.256439%
70204	34,932.25	0.003630%
70209	18,052.89	0.001876%
70211	40,730.14	0.004232%
70212	10,078.08	0.001047%
70213	98,666.33	0.010253%
70214	174,394.77	0.018122%
70215	26,298.78	0.002733%
70216	2,068.74	0.000215%
70217	229,822.94	0.023882%
70218	30,531.89	0.003173%
70219	44,870.30	0.004663%
70220	78,163.41	0.008122%
70222	5,282.38	0.000549%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 4 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
70224	4,095.24	0.000426%
70301	231,178.35	0.024022%
70302	33,786.05	0.003511%
70303	80,062.53	0.008320%
70304	12,371.57	0.001286%
70305	42,015.95	0.004366%
70401	99,822.30	0.010373%
70402	2,145,424.85	0.222938%
70403	225,742.71	0.023458%
70404	73,651.18	0.007653%
70405	115,414.25	0.011993%
70406	16,325.66	0.001696%
70407	68,213.76	0.007088%
70411	38,385.87	0.003989%
70412	34,160.44	0.003550%
70413	8,945.19	0.000930%
70414	21,764.86	0.002262%
70415	34,208.99	0.003555%
70416	15,525.61	0.001613%
70417	468,526.87	0.048686%
70418	33,473.17	0.003478%
70419	15,696.02	0.001631%
70420	69,446.49	0.007216%
70422	35,825.24	0.003723%
70423	125,081.39	0.012998%
70424	112,012.70	0.011640%
70501	149,478.45	0.015533%
70502	32,674.74	0.003395%
70503	22,160.73	0.002303%
70504	54,932.07	0.005708%
70505	3,127.61	0.000325%
70506	92,888.07	0.009652%
70507	5,271.36	0.000548%
70508	125,182.20	0.013008%
70601	53,166.85	0.005525%
70602	394,136.47	0.040956%
70603	101,448.07	0.010542%
70604	38,153.90	0.003965%
70605	1,082.41	0.000112%
70606	48,631.00	0.005053%
70607	368,967.22	0.038341%
70608	45,330.12	0.004710%
70609	1,577.95	0.000164%
70701	3,537,540.59	0.367597%
70702	239,089.91	0.024845%
70704	962,584.17	0.100025%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 5 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
70705	5,286,921.82	0.549381%
70707	203,440.39	0.021140%
70709	52,070.19	0.005411%
70712	27,312.13	0.002838%
70714	69,578.98	0.007230%
70715	68,782.27	0.007147%
70718	2,767.34	0.000288%
70719	230,376.38	0.023939%
70801	2,362,966.99	0.245543%
70802	157,927.52	0.016411%
70803	987,330.14	0.102597%
70804	26,794.81	0.002784%
70805	51,528.93	0.005355%
70806	111,264.62	0.011562%
70807	3,041.29	0.000316%
70808	102,776.67	0.010680%
70809	100,739.12	0.010468%
70812	228,906.49	0.023786%
70813	2,866.24	0.000298%
70901	378,610.10	0.039343%
70902	43,473.27	0.004517%
70903	5,400.21	0.000561%
70905	269,587.30	0.028014%
70908	13,261.28	0.001378%
71001	7,437,419.41	0.772846%
71003	2,429,239.89	0.252430%
71004	759,054.69	0.078876%
71006	3,552,516.11	0.369153%
71008	1,229,474.23	0.127759%
71011	654,209.35	0.067981%
71012	104,693.02	0.010879%
71015	328,617.57	0.034148%
71016	460,490.89	0.047851%
71017	988,391.46	0.102707%
71018	2,209,814.61	0.229629%
71019	667,871.43	0.069401%
71020	538,064.73	0.055912%
71024	125,468.78	0.013038%
71025	181,973.39	0.018909%
71026	123,159.48	0.012798%
71027	8,782.05	0.000913%
71028	8,528.19	0.000886%
71030	8,287.83	0.000861%
71031	79,600.28	0.008272%
71032	88,952.51	0.009243%
71034	27,937.69	0.002903%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 6 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
71035	11,195.91	0.001163%
71036	44,531.42	0.004627%
71037	24,143.53	0.002509%
71038	112,991.60	0.011741%
71039	73,916.89	0.007681%
71042	16,821.34	0.001748%
71043	5,726.64	0.000595%
71044	441,352.64	0.045862%
71045	179,208.05	0.018622%
71047	34,151.76	0.003549%
71101	461,306.06	0.047936%
71103	430,911.85	0.044777%
71105	215,421.52	0.022385%
71106	34,529.53	0.003588%
71107	26,001.66	0.002702%
71108	37,583.45	0.003905%
71109	61,946.54	0.006437%
71112	165,212.81	0.017168%
71113	317,053.23	0.032946%
71114	6,445.57	0.000670%
71115	45,226.47	0.004700%
71117	16,630.38	0.001728%
71201	94,575.01	0.009828%
71202	680,109.29	0.070672%
71205	37,259.84	0.003872%
71206	169,976.13	0.017663%
71207	84,628.01	0.008794%
71209	29,261.79	0.003041%
71210	20,288.45	0.002108%
71213	9,434.49	0.000980%
71214	6,395.99	0.000665%
71215	55,975.40	0.005817%
71216	18,847.34	0.001958%
71301	210,685.20	0.021893%
71302	75,617.68	0.007858%
71303	444,204.79	0.046159%
71304	1,620.55	0.000168%
71305	31,824.80	0.003307%
71307	6,114.65	0.000635%
71309	1,023,750.81	0.106381%
71310	1,829.63	0.000190%
71311	16,400.17	0.001704%
71312	97,452.82	0.010127%
71314	604.20	0.000063%
71315	29,711.57	0.003087%
71401	498,270.65	0.051777%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 7 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
71402	122,272.66	0.012706%
71404	32,675.83	0.003395%
71406	16,080.74	0.001671%
71407	26,337.10	0.002737%
71408	41,256.33	0.004287%
71409	326,075.45	0.033884%
71501	970,078.48	0.100804%
71504	217,989.41	0.022652%
71505	180,623.65	0.018769%
71506	80,491.29	0.008364%
71601	863,991.72	0.089780%
71603	636.00	0.000066%
71604	173,704.02	0.018050%
71605	267,031.43	0.027748%
71606	54,855.55	0.005700%
71607	174,813.50	0.018165%
71608	5,457.10	0.000567%
71609	123,035.77	0.012785%
71610	240,786.81	0.025021%
71611	35,386.09	0.003677%
71612	1,252.29	0.000130%
71614	9,535.76	0.000991%
71701	540,451.37	0.056160%
71702	245,303.81	0.025490%
71705	39,589.28	0.004114%
71706	9,523.68	0.000990%
71707	2,296.39	0.000239%
71802	25,761.01	0.002677%
71803	2,316,114.91	0.240675%
71805	14,852.12	0.001543%
71807	142,902.48	0.014849%
71808	310,085.90	0.032222%
71809	546,150.79	0.056752%
71810	101,985.15	0.010598%
71811	547,226.22	0.056864%
71812	9,845.00	0.001023%
71813	83,879.57	0.008716%
71815	10,596.03	0.001101%
71817	57,308.74	0.005955%
71819	291.05	0.000030%
71901	403,501.82	0.041929%
71902	3,379.90	0.000351%
71904	33,310.51	0.003461%
71905	17,818.99	0.001852%
71906	180,275.35	0.018733%
72001	261,749.46	0.027199%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 8 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
72002	813,352.19	0.084518%
72004	28,386.40	0.002950%
72006	461,462.67	0.047952%
72007	35,485.61	0.003687%
72009	245,664.31	0.025528%
72010	16,992.84	0.001766%
72011	9,765.06	0.001015%
72012	7,191.17	0.000747%
72101	1,087,716.65	0.113028%
72102	2,015,880.21	0.209477%
72108	19,346.90	0.002010%
72109	7,010.47	0.000728%
72110	103,310.23	0.010735%
72111	6,866.93	0.000714%
72112	210,514.53	0.021875%
72113	6,661.08	0.000692%
72114	25,418.94	0.002641%
72115	614,382.95	0.063842%
72116	102,835.82	0.010686%
72117	44,153.80	0.004588%
72119	174,306.12	0.018113%
72122	43,793.33	0.004551%
72123	80,923.98	0.008409%
72124	217,653.59	0.022617%
72125	7,475.66	0.000777%
72126	1,327.27	0.000138%
72127	56,468.13	0.005868%
72201	408,284.68	0.042426%
72202	1,157,510.31	0.120281%
72203	23,467.21	0.002439%
72204	341,828.94	0.035521%
72205	196,468.69	0.020416%
72206	1,068.42	0.000111%
72207	38,469.03	0.003997%
72210	189,076.64	0.019648%
72301	1,266,019.19	0.131556%
72302	2,594,902.74	0.269645%
72303	705,018.51	0.073261%
72304	701,670.50	0.072913%
72305	6,305,403.92	0.655215%
72306	1,217,485.07	0.126513%
72307	426,514.49	0.044320%
72309	382,516.85	0.039749%
72314	397,866.54	0.041344%
72316	49,740.52	0.005169%
72319	423,957.19	0.044055%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 9 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
72321	1,239,377.63	0.128788%
72322	153,909.01	0.015993%
72323	337,402.76	0.035061%
72324	26,020.89	0.002704%
72327	501,548.93	0.052118%
72328	1,943.02	0.000202%
72329	29,963.67	0.003114%
72330	33,204.17	0.003450%
72331	128,727.79	0.013377%
72332	202,928.90	0.021087%
72333	45,712.41	0.004750%
72334	197,257.01	0.020498%
72335	106,349.02	0.011051%
72338	30,194.04	0.003138%
72339	81,297.03	0.008448%
72340	41,294.36	0.004291%
72342	214,826.61	0.022323%
72343	4,215.33	0.000438%
72346	60,789.35	0.006317%
72347	51,150.02	0.005315%
72348	62,509.90	0.006496%
72349	41,901.07	0.004354%
72350	17,004.06	0.001767%
72351	102,623.84	0.010664%
72352	8,777.41	0.000912%
72401	854,031.22	0.088745%
72402	473,275.09	0.049180%
72403	1,103,803.56	0.114700%
72404	85,394.17	0.008874%
72407	370,128.90	0.038461%
72408	79,518.79	0.008263%
72409	797,907.17	0.082913%
72411	14,932.76	0.001552%
72412	22,636.50	0.002352%
72413	168,688.86	0.017529%
72415	18,592.06	0.001932%
72416	779,599.13	0.081011%
72417	4,310.80	0.000448%
72501	440,763.76	0.045801%
72502	13,231.62	0.001375%
72504	3,947.85	0.000410%
72506	83,745.46	0.008702%
72507	169,098.19	0.017572%
72509	43,788.69	0.004550%
72510	9,231.09	0.000959%
72512	30,473.87	0.003167%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 10 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
72513	69,683.96	0.007241%
72601	4,786,746.16	0.497406%
72602	467,760.96	0.048607%
72604	2,140,624.45	0.222439%
72605	189,293.71	0.019670%
72606	74,117.27	0.007702%
72608	1,519,407.90	0.157887%
72609	38,717.25	0.004023%
72611	132,640.31	0.013783%
72612	10,044.80	0.001044%
72613	4,147.16	0.000431%
72614	18,534.05	0.001926%
72615	441,380.03	0.045865%
72616	409,817.48	0.042585%
72617	377,674.73	0.039245%
72619	96,742.39	0.010053%
72620	37,356.22	0.003882%
72621	40,483.90	0.004207%
72622	206,475.59	0.021456%
72701	413,639.85	0.042983%
72702	89,911.95	0.009343%
72704	167,396.18	0.017395%
72705	133,859.20	0.013910%
72801	431,382.76	0.044826%
72802	807,096.70	0.083868%
72803	103,081.99	0.010712%
72806	3,039.63	0.000316%
72807	3,507.67	0.000364%
72808	121,070.79	0.012581%
72809	98,527.33	0.010238%
72810	11,772.02	0.001223%
72901	1,077,980.36	0.112016%
72902	420,530.96	0.043699%
72903	64,834.01	0.006737%
72904	4,224.73	0.000439%
72905	375,427.02	0.039012%
72907	292,092.22	0.030352%
72908	58,232.78	0.006051%
72909	38,115.97	0.003961%
72910	156,663.74	0.016279%
72911	57,776.76	0.006004%
72912	35,778.67	0.003718%
72913	2,743.13	0.000285%
73001	271,335.79	0.028195%
73002	784,756.49	0.081547%
73003	382,638.52	0.039761%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 11 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
73004	41,160.42	0.004277%
73005	8,070.62	0.000839%
73006	558,769.01	0.058063%
73010	152,644.72	0.015862%
73101	359,822.87	0.037390%
73102	131,357.44	0.013650%
73105	256,339.66	0.026637%
73201	3,670,762.71	0.381441%
73202	514,944.93	0.053510%
73203	643,258.07	0.066843%
73204	28,021,593.69	2.911813%
73205	508,625.34	0.052853%
73206	119,920.49	0.012461%
73207	504,744.57	0.052450%
73208	313,418.43	0.032568%
73209	25,878.93	0.002689%
73212	7,299.93	0.000759%
73213	3,765.00	0.000391%
73215	23,289.33	0.002420%
73216	19,117.56	0.001987%
73217	69,471.72	0.007219%
73218	16,662.12	0.001731%
73219	31,845.62	0.003309%
73222	179,107.82	0.018612%
73223	6,771.44	0.000704%
73224	556,098.15	0.057786%
73225	3,514.25	0.000365%
73226	3,572.40	0.000371%
73227	5,396.76	0.000561%
73228	34,794.00	0.003616%
73301	375,323.89	0.039001%
73302	105,315.47	0.010944%
73303	80,704.08	0.008386%
73306	36,139.71	0.003755%
73308	85,397.30	0.008874%
73310	247,957.29	0.025766%
73311	4,743.95	0.000493%
73312	59,429.27	0.006175%
73401	412,439.06	0.042858%
73402	312,358.88	0.032458%
73405	58,743.25	0.006104%
73406	16,184.21	0.001682%
73407	5,471.99	0.000569%
73408	21,615.25	0.002246%
73501	10,178.95	0.001058%
73502	237,118.89	0.024640%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 12 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
73503	79,090.23	0.008219%
73504	41,334.19	0.004295%
73506	198.55	0.000021%
73507	26,442.47	0.002748%
73601	399,568.27	0.041520%
73602	421,261.18	0.043775%
73603	18,231.01	0.001894%
73604	222,498.71	0.023121%
73606	52,223.75	0.005427%
73607	33,322.41	0.003463%
73608	1,113.04	0.000116%
73609	10,063.45	0.001046%
73610	23,460.96	0.002438%
73611	89,044.12	0.009253%
73612	506.84	0.000053%
73613	270,222.59	0.028080%
73614	26,966.71	0.002802%
73701	89,140.52	0.009263%
73702	1,254,868.77	0.130397%
73703	596,864.31	0.062022%
73707	162,957.85	0.016933%
73708	18,376.44	0.001910%
73709	73,698.43	0.007658%
73710	8,084.27	0.000840%
73711	99,713.42	0.010362%
73712	340,878.91	0.035422%
73801	427,414.88	0.044414%
73802	1,015,700.13	0.105545%
73803	1,320,194.81	0.137186%
73806	1,313.06	0.000136%
73807	11,619.52	0.001207%
73808	479.68	0.000050%
73809	4,501.46	0.000468%
73810	5,121.51	0.000532%
73811	14,962.47	0.001555%
73812	36,753.99	0.003819%
73815	626,389.09	0.065090%
73816	127.20	0.000013%
73817	11,810.21	0.001227%
73819	3,335.58	0.000347%
73820	4,238.52	0.000440%
73821	12,261.88	0.001274%
73822	224,133.71	0.023290%
73901	264,634.20	0.027499%
73902	45,730.95	0.004752%
73903	1,468,261.67	0.152572%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 13 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
73904	427,883.71	0.044463%
73906	109,022.18	0.011329%
73907	75,412.96	0.007836%
73909	166,812.60	0.017334%
73910	21,179.47	0.002201%
73911	518,978.10	0.053929%
73912	5,565.73	0.000578%
73913	41,699.85	0.004333%
73914	6,630.17	0.000689%
73915	33,206.53	0.003451%
73916	386,819.14	0.040196%
73917	25,400.32	0.002639%
73918	45,617.17	0.004740%
74001	720,498.67	0.074869%
74002	1,193,073.42	0.123976%
74003	4,910,734.75	0.510290%
74005	5,669,535.39	0.589139%
74008	228,224.66	0.023716%
74009	797,577.93	0.082879%
74010	257,794.24	0.026788%
74013	184,065.88	0.019127%
74014	154,512.96	0.016056%
74016	5,020.91	0.000522%
74017	216,981.11	0.022547%
74018	546,405.75	0.056779%
74020	42,639.60	0.004431%
74021	58,098.80	0.006037%
74022	9,603.92	0.000998%
74024	416,341.72	0.043263%
74101	37,190.51	0.003865%
74102	252,424.53	0.026230%
74103	51,331.30	0.005334%
74105	32,854.53	0.003414%
74106	12,334.66	0.001282%
74108	146.30	0.000015%
74109	38,998.14	0.004052%
74201	987,500.08	0.102614%
74202	334,593.58	0.034769%
74203	3,222,129.77	0.334822%
74204	29,138,406.30	3.027864%
74208	547,125.15	0.056854%
74211	79,422.55	0.008253%
74213	61,937.74	0.006436%
74214	112,718.26	0.011713%
74215	264,557.50	0.027491%
74216	85,562.21	0.008891%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 14 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
74217	13,968.59	0.001452%
74218	12,952.66	0.001346%
74219	112,697.48	0.011711%
74221	26,821.03	0.002787%
74222	19,044.17	0.001979%
74223	11,288.26	0.001173%
74226	43,055.06	0.004474%
74227	18,592.65	0.001932%
74228	137,214.11	0.014258%
74229	29,124.28	0.003026%
74230	788,290.69	0.081914%
74231	20,709.08	0.002152%
74233	29,753.38	0.003092%
74234	4,649.58	0.000483%
74241	3,471.92	0.000361%
74301	1,234,503.25	0.128281%
74302	1,290,552.10	0.134105%
74304	73,687.58	0.007657%
74305	76,106.12	0.007908%
74306	137,680.77	0.014307%
74307	85,746.08	0.008910%
74308	1,069.11	0.000111%
74310	142,555.27	0.014813%
74311	450,849.87	0.046849%
74312	2,271.14	0.000236%
74313	44,826.46	0.004658%
74401	350,327.83	0.036404%
74402	412,816.76	0.042897%
74405	20,475.64	0.002128%
74406	13,187.45	0.001370%
74407	207,129.51	0.021523%
74408	52,223.29	0.005427%
74409	12,523.05	0.001301%
74410	5,198.12	0.000540%
74411	21,788.02	0.002264%
74501	773,360.32	0.080362%
74504	121,632.75	0.012639%
74506	22,571.02	0.002345%
74508	109,330.95	0.011361%
74509	38,907.54	0.004043%
74510	5,731.97	0.000596%
74511	18,731.23	0.001946%
74601	2,610,259.48	0.271240%
74602	2,666,416.48	0.277076%
74604	277,949.75	0.028883%
74605	282,408.28	0.029346%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 15 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
74607	127,239.18	0.013222%
74609	219,880.20	0.022848%
74610	46,424.31	0.004824%
74611	161,641.32	0.016797%
74612	650,802.62	0.067627%
74613	133,001.92	0.013821%
74616	140,354.00	0.014585%
74618	29,855.18	0.003102%
74619	29,746.00	0.003091%
74620	106,477.95	0.011064%
74621	2,976.48	0.000309%
75001	419,378.45	0.043579%
75002	95,010.56	0.009873%
75003	12,720.04	0.001322%
75005	67,582.62	0.007023%
75007	250,039.30	0.025982%
75011	337,689.99	0.035090%
75014	179,758.72	0.018679%
75015	42,020.96	0.004367%
75016	7,492.39	0.000779%
75018	416.96	0.000043%
75021	38,794.95	0.004031%
75022	390,293.39	0.040557%
75025	18,165.03	0.001888%
75026	50,382.70	0.005235%
80101	1,754,394.56	0.182305%
80103	112,130.27	0.011652%
80201	12,507,840.66	1.299729%
80202	82,265.51	0.008548%
80302	1,008,264.37	0.104772%
80401	4,305,876.05	0.447437%
80402	1,764,721.42	0.183378%
80403	1,372,100.60	0.142579%
80404	1,687,952.88	0.175401%
80405	7,111,946.45	0.739025%
80406	55,112.79	0.005727%
80407	267,273.01	0.027773%
80409	127,027.93	0.013200%
80502	548,056.95	0.056950%
80503	954,997.13	0.099237%
80601	1,403,037.42	0.145794%
80602	500,623.89	0.052021%
80603	546,809.34	0.056821%
80606	103,758.89	0.010782%
80701	11,280,173.09	1.172159%
80702	213,342.45	0.022169%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 16 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
80704	269,359.58	0.027990%
80801	16,221,530.08	1.685631%
80902	1,114,846.70	0.115847%
81001	25,762,001.05	2.677011%
81002	436,063.89	0.045313%
81003	212,311.96	0.022062%
81004	114,572.79	0.011906%
81102	5,181,675.53	0.538444%
81201	2,996,217.22	0.311346%
81301	4,165,166.14	0.432816%
81401	616,005.10	0.064011%
81402	1,457,708.12	0.151475%
81403	604,851.29	0.062852%
81501	3,397,627.71	0.353058%
81601	5,553,237.15	0.577055%
81701	3,086,390.67	0.320717%
81802	11,100,936.02	1.153534%
81805	208,688.30	0.021685%
81806	1,679,560.57	0.174528%
81901	2,209,260.12	0.229571%
81902	188,638.28	0.019602%
82001	2,443,787.40	0.253942%
82101	9,621,930.96	0.999845%
82106	571,821.04	0.059420%
82107	2,140,228.20	0.222398%
82108	470,532.70	0.048895%
82109	785,696.09	0.081644%
82110	4,920.53	0.000511%
82201	5,749,408.92	0.597439%
82301	36,131,192.40	3.754507%
82306	162,087.15	0.016843%
82307	198,801.43	0.020658%
82308	148,035.02	0.015383%
82309	557,843.37	0.057967%
82312	151,364.48	0.015729%
82313	40,732.46	0.004233%
82401	592,087.81	0.061526%
82402	4,813,784.83	0.500216%
82406	937,096.66	0.097377%
82501	677,699.39	0.070422%
82502	1,420,807.23	0.147641%
82601	24,644,067.35	2.560843%
82602	66,352.37	0.006895%
82603	95,841.60	0.009959%
82604	17,261.64	0.001794%
82701	1,606,609.84	0.166948%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 17 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
82702	189,975.11	0.019741%
82801	5,405,706.35	0.561724%
82901	6,238,113.21	0.648222%
83001	3,223,509.03	0.334965%
83005	1,679,655.90	0.174538%
83101	1,231,750.78	0.127995%
83202	5,121,583.75	0.532200%
83203	1,365,414.56	0.141885%
83204	1,799,125.90	0.186953%
83205	11,732,445.50	1.219156%
83206	14,966,882.37	1.555256%
83207	45,592.24	0.004738%
83301	2,843,204.38	0.295446%
83402	2,359,708.22	0.245205%
83501	579,453.91	0.060213%
83601	3,564,847.07	0.370435%
83701	6,598,583.98	0.685680%
83802	4,726,935.07	0.491191%
83805	1,967,633.45	0.204463%
83806	2,283,074.05	0.237241%
83810	60,828.70	0.006321%
83901	7,980,691.26	0.829299%
84002	18,746,320.87	1.947990%
84003	16,184,919.48	1.681826%
84004	87,865.97	0.009130%
84005	113,820.39	0.011827%
84006	473,004.18	0.049151%
84007	108,197.45	0.011243%
84008	49,747.45	0.005169%
84009	182,018.98	0.018914%
84010	28,829.17	0.002996%
84101	1,199,611.75	0.124655%
84203	5,544,583.47	0.576155%
84207	5,752,426.76	0.597753%
84208	1,429,995.70	0.148595%
84209	4,157,213.41	0.431989%
84210	2,014,071.22	0.209289%
84211	2,789,207.75	0.289835%
84212	4,976,291.17	0.517102%
84213	236,885.65	0.024616%
84214	174,149.09	0.018096%
84301	9,134,636.75	0.949209%
84401	2,192,938.28	0.227875%
84501	2,668,617.02	0.277304%
84601	4,487,133.38	0.466272%
84603	9,861,195.56	1.024708%

**South Carolina Retirement System (SCRS)**  
**Schedule of Employer Allocations - Page 18 of 18**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
84604	5,718,306.08	0.594207%
84605	2,944,948.33	0.306019%
84606	15,055.26	0.001564%
90208	7,997.04	0.000831%
90407	38,266.96	0.003976%
90704	8,525.96	0.000886%
90705	4,246.96	0.000441%
90707	4,827.14	0.000502%
90711	367,108.97	0.038147%
90803	754,682.06	0.078421%
91007	47,250.07	0.004910%
91009	160,198.90	0.016647%
91203	19,235.82	0.001999%
91503	3,759.93	0.000391%
91605	5,572.71	0.000579%
91803	5,966.05	0.000620%
91807	1,907.03	0.000198%
92202	35,799.98	0.003720%
92204	5,395.48	0.000561%
92302	272,400.82	0.028306%
92310	3,807.32	0.000396%
92319	5,204.09	0.000541%
92404	19,798.16	0.002057%
92502	39,462.59	0.004101%
92609	1,611.88	0.000167%
93005	106,537.40	0.011071%
93808	21,507.11	0.002235%
94216	4,525.02	0.000470%
94218	3,805.20	0.000395%
94504	1,109.54	0.000115%
<b>Totals</b>	<b>\$ 962,341,835.56</b>	<b>100.000000%</b>

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 1 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources												
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Change in Allocated Proportion	Total Deferred Inflows of Resources	Total Pension Expense
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			
	Discount Rate 7.50%	Discount Rate 7.50%													
10001	164,656	158,049	4,478	-	-	-	4,478	-	-	13,325	-	-	13,325	11,077	
10002	858,617	824,163	23,353	-	-	-	23,353	-	-	69,483	-	-	69,483	57,764	
10100	11,233,588	10,782,810	305,539	-	-	-	305,539	-	-	909,069	-	-	909,069	755,752	
10200	9,149,733	8,782,575	248,861	-	-	-	248,861	-	-	740,435	-	-	740,435	615,559	
10300	35,931,697	34,489,840	977,297	-	-	-	977,297	-	-	2,907,745	-	-	2,907,745	2,417,346	
10600	4,569,306	4,385,950	124,279	-	-	-	124,279	-	-	369,768	-	-	369,768	307,405	
10700	3,589,798	3,445,747	97,638	-	-	-	97,638	-	-	290,502	-	-	290,502	241,508	
10900	1,808,351	1,735,786	49,185	-	-	-	49,185	-	-	146,339	-	-	146,339	121,659	
12300	906,866	870,476	24,666	-	-	-	24,666	-	-	73,387	-	-	73,387	61,010	
13300	3,661,364	3,514,442	99,584	-	-	-	99,584	-	-	296,293	-	-	296,293	246,322	
13600	3,817,770	3,664,571	103,839	-	-	-	103,839	-	-	308,950	-	-	308,950	256,845	
13700	817,005	784,220	22,221	-	-	-	22,221	-	-	66,115	-	-	66,115	54,965	
20101	1,769,070	1,698,082	48,116	-	-	-	48,116	-	-	143,161	-	-	143,161	119,016	
20102	12,421,697	11,923,243	337,855	-	-	-	337,855	-	-	1,005,216	-	-	1,005,216	835,684	
20105	17,259,512	16,566,927	469,437	-	-	-	469,437	-	-	1,396,713	-	-	1,396,713	1,161,153	
20108	482,849	463,473	13,133	-	-	-	13,133	-	-	39,074	-	-	39,074	32,484	
20200	2,374,963	2,279,661	64,596	-	-	-	64,596	-	-	192,192	-	-	192,192	159,778	
20300	3,431,598	3,293,896	93,335	-	-	-	93,335	-	-	277,699	-	-	277,699	230,865	
20400	15,381,029	14,763,824	418,345	-	-	-	418,345	-	-	1,244,698	-	-	1,244,698	1,034,776	
20500	6,647,242	6,380,503	180,797	-	-	-	180,797	-	-	537,923	-	-	537,923	447,201	
20600	19,828,726	19,033,045	539,316	-	-	-	539,316	-	-	1,604,624	-	-	1,604,624	1,334,000	
21100	1,512,579	1,451,883	41,140	-	-	-	41,140	-	-	122,404	-	-	122,404	101,760	
21400	80,334,054	77,110,432	2,184,985	-	-	-	2,184,985	-	-	6,500,972	-	-	6,500,972	5,404,565	
21900	529,663	508,409	14,406	-	-	-	14,406	-	-	42,863	-	-	42,863	35,634	
22100	3,630,334	3,484,657	98,741	-	-	-	98,741	-	-	293,782	-	-	293,782	244,235	
22200	159,276	152,884	4,332	-	-	-	4,332	-	-	12,889	-	-	12,889	10,715	
30100	732,955,826	703,543,982	19,935,471	-	-	-	19,935,471	-	-	59,313,877	-	-	59,313,877	49,310,432	
30200	65,309,601	62,688,876	1,776,339	-	-	-	1,776,339	-	-	5,285,129	-	-	5,285,129	4,393,778	
30300	466,538,633	447,817,506	12,689,264	-	-	-	12,689,264	-	-	37,754,281	-	-	37,754,281	31,386,916	
30400	79,879,903	76,674,506	2,172,633	-	-	-	2,172,633	-	-	6,464,220	-	-	6,464,220	5,374,011	
30500	350,963,255	336,879,904	9,545,759	-	-	-	9,545,759	-	-	28,401,432	-	-	28,401,432	23,611,451	
30600	59,743,208	57,345,850	1,624,940	-	-	-	1,624,940	-	-	4,834,673	-	-	4,834,673	4,019,292	
30700	5,651,770	5,424,977	153,721	-	-	-	153,721	-	-	457,365	-	-	457,365	380,229	
30800	26,807,613	25,731,885	729,133	-	-	-	729,133	-	-	2,169,386	-	-	2,169,386	1,803,513	
30900	6,182,868	5,934,763	168,166	-	-	-	168,166	-	-	500,344	-	-	500,344	415,959	
31100	14,010,865	13,448,641	381,078	-	-	-	381,078	-	-	1,133,819	-	-	1,133,819	942,597	
31102	14,724,018	14,133,177	400,475	-	-	-	400,475	-	-	1,191,530	-	-	1,191,530	990,575	
31104	31,574,220	30,307,219	858,779	-	-	-	858,779	-	-	2,555,120	-	-	2,555,120	2,124,191	
31105	9,278,875	8,906,535	252,374	-	-	-	252,374	-	-	750,886	-	-	750,886	624,247	
31107	15,476,272	14,855,244	420,935	-	-	-	420,935	-	-	1,252,405	-	-	1,252,405	1,041,184	
31108	83,325,313	79,981,659	2,266,344	-	-	-	2,266,344	-	-	6,743,037	-	-	6,743,037	5,605,805	
31113	7,980,278	7,660,047	217,054	-	-	-	217,054	-	-	645,798	-	-	645,798	536,882	
31121	32,365,575	31,066,819	880,303	-	-	-	880,303	-	-	2,619,159	-	-	2,619,159	2,177,431	
31123	76,043,121	72,991,685	2,068,277	-	-	-	2,068,277	-	-	6,153,731	-	-	6,153,731	5,115,887	
31124	32,305,309	31,008,971	878,664	-	-	-	878,664	-	-	2,614,282	-	-	2,614,282	2,173,376	
31126	34,467,367	33,084,270	937,469	-	-	-	937,469	-	-	2,789,245	-	-	2,789,245	2,318,831	
31138	20,189,787	19,379,617	549,137	-	-	-	549,137	-	-	1,633,843	-	-	1,633,843	1,358,291	
31140	77,410,953	74,304,629	2,105,481	-	-	-	2,105,481	-	-	6,264,422	-	-	6,264,422	5,207,910	
31142	33,195,494	31,863,435	902,876	-	-	-	902,876	-	-	2,686,320	-	-	2,686,320	2,233,265	
31143	24,038,587	23,073,973	653,819	-	-	-	653,819	-	-	1,945,304	-	-	1,945,304	1,617,223	
31146	29,834,386	28,637,200	811,458	-	-	-	811,458	-	-	2,414,325	-	-	2,414,325	2,007,142	
31200	5,935,345	5,697,173	161,434	-	-	-	161,434	-	-	480,313	-	-	480,313	399,307	
31300	47,919,691	45,996,784	1,303,355	-	-	-	1,303,355	-	-	3,877,864	-	-	3,877,864	3,223,852	

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 2 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense					
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and		Contributions	Total Deferred	Net Difference Between Expected and		Net Difference Between Projected and Actual	Change in	Total Deferred		
	As of June 30, 2013	As of June 30, 2014	Actual	Assumption	After the	Outflows of	Actual		Assumption	Allocated	Inflows of		
	Discount Rate	Discount Rate	Experience	Changes	Measurement	Resources	Experience		Changes	Proportion	Resources		
	7.50%	7.50%			Date								
31400	134,676,602	129,272,338	3,663,034	-	-	3,663,034	-	-	-	10,898,601	-	10,898,601	9,060,521
31600	31,124,016	29,875,080	846,534	-	-	846,534	-	-	-	2,518,687	-	2,518,687	2,093,903
31700	106,310,672	102,044,668	2,891,517	-	-	2,891,517	-	-	-	8,603,110	-	8,603,110	7,152,171
40100	218,932,815	210,147,543	5,954,697	-	-	5,954,697	-	-	-	17,716,970	-	17,716,970	14,728,954
40200	290,459,004	278,803,550	7,900,119	-	-	7,900,119	-	-	-	23,505,172	-	23,505,172	19,540,959
40700	13,993,108	13,431,597	380,595	-	-	380,595	-	-	-	1,132,382	-	1,132,382	941,402
40900	3,021,571	2,900,323	82,183	-	-	82,183	-	-	-	244,518	-	244,518	203,280
41400	13,909,345	13,351,195	378,317	-	-	378,317	-	-	-	1,125,603	-	1,125,603	935,767
41600	7,151,614	6,864,637	194,515	-	-	194,515	-	-	-	578,739	-	578,739	481,133
41700	114,038,943	109,462,821	3,101,716	-	-	3,101,716	-	-	-	9,228,514	-	9,228,514	7,672,099
41800	2,364,381	2,269,503	64,308	-	-	64,308	-	-	-	191,336	-	191,336	159,066
42000	3,395,187	3,258,946	92,345	-	-	92,345	-	-	-	274,753	-	274,753	228,415
42200	589,943,980	566,270,880	16,045,734	-	-	16,045,734	-	-	-	47,740,764	-	47,740,764	39,689,151
50100	261,099,754	250,622,419	7,101,585	-	-	7,101,585	-	-	-	21,129,297	-	21,129,297	17,565,782
50200	46,987,714	45,102,205	1,278,007	-	-	1,278,007	-	-	-	3,802,445	-	3,802,445	3,161,152
50400	9,294,480	8,921,514	252,798	-	-	252,798	-	-	-	752,149	-	752,149	625,297
50501	4,124,841	3,959,321	112,190	-	-	112,190	-	-	-	333,800	-	333,800	277,503
50515	70,735,013	67,896,579	1,923,903	-	-	1,923,903	-	-	-	5,724,177	-	5,724,177	4,758,778
51200	9,100,408	8,735,229	247,520	-	-	247,520	-	-	-	736,444	-	736,444	612,240
51300	10,922,749	10,484,445	297,085	-	-	297,085	-	-	-	883,915	-	883,915	734,840
51400	27,813,488	26,697,397	756,492	-	-	756,492	-	-	-	2,250,785	-	2,250,785	1,871,184
51500	58,813,742	56,453,682	1,599,660	-	-	1,599,660	-	-	-	4,759,457	-	4,759,457	3,956,761
51600	5,387,925	5,171,720	146,545	-	-	146,545	-	-	-	436,014	-	436,014	362,479
51700	342,563,445	328,817,158	9,317,295	-	-	9,317,295	-	-	-	27,721,684	-	27,721,684	23,046,345
51800	40,477,148	38,852,893	1,100,927	-	-	1,100,927	-	-	-	3,275,582	-	3,275,582	2,723,146
51902	4,026,909	3,865,318	109,527	-	-	109,527	-	-	-	325,874	-	325,874	270,915
52000	5,394,562	5,178,090	146,725	-	-	146,725	-	-	-	436,551	-	436,551	362,925
52200	25,617,531	24,589,558	696,765	-	-	696,765	-	-	-	2,073,079	-	2,073,079	1,723,448
52600	5,400,839	5,184,116	146,896	-	-	146,896	-	-	-	437,059	-	437,059	363,348
52700	239,093	229,498	6,503	-	-	6,503	-	-	-	19,348	-	19,348	16,085
53000	5,957,765	5,718,694	162,044	-	-	162,044	-	-	-	482,128	-	482,128	400,815
53300	319,089	306,285	8,679	-	-	8,679	-	-	-	25,822	-	25,822	21,467
53900	1,942,695	1,864,739	52,839	-	-	52,839	-	-	-	157,211	-	157,211	130,697
54000	2,706,787	2,598,170	73,621	-	-	73,621	-	-	-	219,045	-	219,045	182,102
54100	4,050,585	3,888,044	110,171	-	-	110,171	-	-	-	327,790	-	327,790	272,508
54200	25,164,277	24,154,492	684,437	-	-	684,437	-	-	-	2,036,400	-	2,036,400	1,692,955
54300	68,538,517	65,788,224	1,864,161	-	-	1,864,161	-	-	-	5,546,427	-	5,546,427	4,611,007
54400	79,100	75,926	2,151	-	-	2,151	-	-	-	6,401	-	6,401	5,322
60100	8,118,029	7,792,272	220,800	-	-	220,800	-	-	-	656,945	-	656,945	546,150
60400	99,899,653	95,890,908	2,717,145	-	-	2,717,145	-	-	-	8,084,303	-	8,084,303	6,720,863
60500	4,148,338	3,981,875	112,830	-	-	112,830	-	-	-	335,701	-	335,701	279,084
60601	67,373,008	64,669,483	1,832,461	-	-	1,832,461	-	-	-	5,452,109	-	5,452,109	4,532,596
60700	259,094,641	248,697,766	7,047,048	-	-	7,047,048	-	-	-	20,967,035	-	20,967,035	17,430,886
60800	11,542,274	11,079,109	313,935	-	-	313,935	-	-	-	934,050	-	934,050	776,520
60900	3,000,406	2,880,007	81,607	-	-	81,607	-	-	-	242,806	-	242,806	201,856
61000	95,387,025	91,559,363	2,594,407	-	-	2,594,407	-	-	-	7,719,122	-	7,719,122	6,417,270
61200	2,546,794	2,444,597	69,270	-	-	69,270	-	-	-	206,097	-	206,097	171,338
62500	1,498,948	1,438,798	40,769	-	-	40,769	-	-	-	121,301	-	121,301	100,843
62700	4,502,762	4,322,077	122,469	-	-	122,469	-	-	-	364,383	-	364,383	302,928
63000	12,927,684	12,408,926	351,617	-	-	351,617	-	-	-	1,046,163	-	1,046,163	869,725
63500	5,632,578	5,406,556	153,199	-	-	153,199	-	-	-	455,812	-	455,812	378,938
63700	2,598,630	2,494,353	70,679	-	-	70,679	-	-	-	210,292	-	210,292	174,826
63800	375,410	360,345	10,211	-	-	10,211	-	-	-	30,380	-	30,380	25,256

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 3 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense		
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources			
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion				
	Discount Rate 7.50%	Discount Rate 7.50%														
64100	596,924	572,971	16,236	-	-	-	-	16,236	-	-	-	-	48,306	-	48,306	40,159
66600	1,240,484	1,190,706	33,740	-	-	-	-	33,740	-	-	-	-	100,385	-	100,385	83,455
67000	369,670	354,836	10,055	-	-	-	-	10,055	-	-	-	-	29,915	-	29,915	24,870
67100	13,302,555	12,768,754	361,813	-	-	-	-	361,813	-	-	-	-	1,076,499	-	1,076,499	894,945
67200	292,543	280,804	7,957	-	-	-	-	7,957	-	-	-	-	23,674	-	23,674	19,681
67300	8,033,190	7,710,837	218,493	-	-	-	-	218,493	-	-	-	-	650,080	-	650,080	540,442
67400	6,507,338	6,246,213	176,991	-	-	-	-	176,991	-	-	-	-	526,601	-	526,601	437,789
67500	5,070,271	4,866,812	137,905	-	-	-	-	137,905	-	-	-	-	410,308	-	410,308	341,108
67600	1,135,197	1,089,644	30,876	-	-	-	-	30,876	-	-	-	-	91,865	-	91,865	76,372
67800	23,942,985	22,982,208	651,219	-	-	-	-	651,219	-	-	-	-	1,937,568	-	1,937,568	1,610,792
67900	528,049	506,859	14,362	-	-	-	-	14,362	-	-	-	-	42,732	-	42,732	35,525
68000	510,292	489,815	13,879	-	-	-	-	13,879	-	-	-	-	41,295	-	41,295	34,330
70101	7,111,078	6,825,727	193,412	-	-	-	-	193,412	-	-	-	-	575,459	-	575,459	478,406
70102	4,776,472	4,584,803	129,914	-	-	-	-	129,914	-	-	-	-	386,532	-	386,532	321,343
70104	383,840	368,437	10,440	-	-	-	-	10,440	-	-	-	-	31,062	-	31,062	25,823
70106	353,706	339,513	9,620	-	-	-	-	9,620	-	-	-	-	28,623	-	28,623	23,796
70108	586,521	562,986	15,953	-	-	-	-	15,953	-	-	-	-	47,464	-	47,464	39,459
70202	13,441,025	12,901,667	365,579	-	-	-	-	365,579	-	-	-	-	1,087,705	-	1,087,705	904,260
70203	45,996,009	44,150,294	1,251,034	-	-	-	-	1,251,034	-	-	-	-	3,722,192	-	3,722,192	3,094,434
70204	651,093	624,966	17,709	-	-	-	-	17,709	-	-	-	-	52,689	-	52,689	43,803
70209	336,487	322,985	9,152	-	-	-	-	9,152	-	-	-	-	27,230	-	27,230	22,638
70211	759,070	728,610	20,646	-	-	-	-	20,646	-	-	-	-	61,427	-	61,427	51,067
70212	187,794	180,259	5,108	-	-	-	-	5,108	-	-	-	-	15,197	-	15,197	12,634
70213	1,839,022	1,765,227	50,019	-	-	-	-	50,019	-	-	-	-	148,821	-	148,821	123,722
70214	3,250,440	3,120,008	88,408	-	-	-	-	88,408	-	-	-	-	263,039	-	263,039	218,677
70215	490,203	470,532	13,333	-	-	-	-	13,333	-	-	-	-	39,669	-	39,669	32,979
70216	38,563	37,016	1,049	-	-	-	-	1,049	-	-	-	-	3,121	-	3,121	2,594
70217	4,283,579	4,111,689	116,508	-	-	-	-	116,508	-	-	-	-	346,645	-	346,645	288,183
70218	569,123	546,285	15,479	-	-	-	-	15,479	-	-	-	-	46,056	-	46,056	38,288
70219	836,376	802,814	22,748	-	-	-	-	22,748	-	-	-	-	67,683	-	67,683	56,268
70220	1,456,797	1,398,339	39,623	-	-	-	-	39,623	-	-	-	-	117,890	-	117,890	98,008
70222	98,471	94,520	2,678	-	-	-	-	2,678	-	-	-	-	7,969	-	7,969	6,625
70224	76,409	73,343	2,078	-	-	-	-	2,078	-	-	-	-	6,183	-	6,183	5,141
70301	4,308,690	4,135,792	117,191	-	-	-	-	117,191	-	-	-	-	348,677	-	348,677	289,872
70302	629,748	604,478	17,128	-	-	-	-	17,128	-	-	-	-	50,962	-	50,962	42,367
70303	1,492,311	1,432,428	40,589	-	-	-	-	40,589	-	-	-	-	120,764	-	120,764	100,397
70304	230,663	221,407	6,274	-	-	-	-	6,274	-	-	-	-	18,666	-	18,666	15,518
70305	783,105	751,680	21,299	-	-	-	-	21,299	-	-	-	-	63,372	-	63,372	52,684
70401	1,860,546	1,785,887	50,605	-	-	-	-	50,605	-	-	-	-	150,563	-	150,563	125,170
70402	39,987,124	38,382,533	1,087,599	-	-	-	-	1,087,599	-	-	-	-	3,235,927	-	3,235,927	2,690,179
70403	4,207,528	4,038,690	114,439	-	-	-	-	114,439	-	-	-	-	340,491	-	340,491	283,066
70404	1,372,675	1,317,593	37,335	-	-	-	-	37,335	-	-	-	-	111,083	-	111,083	92,348
70405	2,151,116	2,064,797	58,508	-	-	-	-	58,508	-	-	-	-	174,077	-	174,077	144,719
70406	304,202	291,995	8,274	-	-	-	-	8,274	-	-	-	-	24,617	-	24,617	20,466
70407	1,271,334	1,220,319	34,579	-	-	-	-	34,579	-	-	-	-	102,882	-	102,882	85,530
70411	715,484	686,774	19,460	-	-	-	-	19,460	-	-	-	-	57,900	-	57,900	48,135
70412	636,743	611,192	17,319	-	-	-	-	17,319	-	-	-	-	51,528	-	51,528	42,838
70413	166,809	160,115	4,537	-	-	-	-	4,537	-	-	-	-	13,499	-	13,499	11,222
70414	405,722	389,441	11,035	-	-	-	-	11,035	-	-	-	-	32,833	-	32,833	27,295
70415	637,640	612,053	17,343	-	-	-	-	17,343	-	-	-	-	51,601	-	51,601	42,898
70416	289,315	277,705	7,869	-	-	-	-	7,869	-	-	-	-	23,413	-	23,413	19,464
70417	8,732,532	8,382,115	237,514	-	-	-	-	237,514	-	-	-	-	706,673	-	706,673	587,491
70418	623,829	598,796	16,967	-	-	-	-	16,967	-	-	-	-	50,483	-	50,483	41,969

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 4 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion		
	Discount Rate 7.50%	Discount Rate 7.50%												
70419	292,543	280,804	7,957	-	-	-	7,957	-	-	23,674	-	23,674	19,681	
70420	1,294,293	1,242,356	35,203	-	-	-	35,203	-	-	104,740	-	104,740	87,075	
70422	667,773	640,977	18,163	-	-	-	18,163	-	-	54,039	-	54,039	44,925	
70423	2,331,378	2,237,825	63,411	-	-	-	63,411	-	-	188,665	-	188,665	156,846	
70424	2,087,801	2,004,022	56,786	-	-	-	56,786	-	-	168,954	-	168,954	140,459	
70501	2,786,066	2,674,268	75,777	-	-	-	75,777	-	-	225,460	-	225,460	187,436	
70502	608,942	584,506	16,562	-	-	-	16,562	-	-	49,278	-	49,278	40,967	
70503	413,076	396,500	11,235	-	-	-	11,235	-	-	33,428	-	33,428	27,790	
70504	1,023,812	982,728	27,846	-	-	-	27,846	-	-	82,851	-	82,851	68,878	
70505	58,293	55,954	1,586	-	-	-	1,586	-	-	4,717	-	4,717	3,922	
70506	1,731,224	1,661,754	47,087	-	-	-	47,087	-	-	140,098	-	140,098	116,470	
70507	98,292	94,347	2,673	-	-	-	2,673	-	-	7,954	-	7,954	6,613	
70508	2,333,171	2,239,546	63,459	-	-	-	63,459	-	-	188,810	-	188,810	156,967	
70601	990,988	951,222	26,954	-	-	-	26,954	-	-	80,195	-	80,195	66,670	
70602	7,346,045	7,051,265	199,803	-	-	-	199,803	-	-	594,473	-	594,473	494,214	
70603	1,890,859	1,814,983	51,429	-	-	-	51,429	-	-	153,016	-	153,016	127,210	
70604	711,180	682,642	19,343	-	-	-	19,343	-	-	57,552	-	57,552	47,845	
70605	20,089	19,283	546	-	-	-	546	-	-	1,626	-	1,626	1,351	
70606	906,328	869,959	24,651	-	-	-	24,651	-	-	73,344	-	73,344	60,974	
70607	6,877,008	6,601,049	187,046	-	-	-	187,046	-	-	556,517	-	556,517	462,658	
70608	844,806	810,906	22,978	-	-	-	22,978	-	-	68,365	-	68,365	56,835	
70609	29,416	28,235	800	-	-	-	800	-	-	2,380	-	2,380	1,979	
70701	65,933,789	63,288,017	1,793,316	-	-	-	1,793,316	-	-	5,335,641	-	5,335,641	4,435,770	
70702	4,456,307	4,277,485	121,206	-	-	-	121,206	-	-	360,623	-	360,623	299,803	
70704	17,940,917	17,220,989	487,970	-	-	-	487,970	-	-	1,451,855	-	1,451,855	1,206,996	
70705	98,539,354	94,585,195	2,680,146	-	-	-	2,680,146	-	-	7,974,222	-	7,974,222	6,629,347	
70707	3,791,762	3,639,607	103,131	-	-	-	103,131	-	-	306,845	-	306,845	255,095	
70709	970,540	931,595	26,397	-	-	-	26,397	-	-	78,540	-	78,540	65,294	
70712	509,036	488,610	13,845	-	-	-	13,845	-	-	41,193	-	41,193	34,246	
70714	1,296,804	1,244,766	35,271	-	-	-	35,271	-	-	104,943	-	104,943	87,244	
70715	1,281,917	1,230,476	34,867	-	-	-	34,867	-	-	103,738	-	103,738	86,242	
70718	51,657	49,584	1,405	-	-	-	1,405	-	-	4,180	-	4,180	3,475	
70719	4,293,803	4,121,502	116,786	-	-	-	116,786	-	-	347,473	-	347,473	288,870	
70801	44,041,655	42,274,364	1,197,878	-	-	-	1,197,878	-	-	3,564,037	-	3,564,037	2,962,952	
70802	2,943,548	2,825,430	80,061	-	-	-	80,061	-	-	238,204	-	238,204	198,031	
70803	18,402,242	17,663,802	500,518	-	-	-	500,518	-	-	1,489,187	-	1,489,187	1,238,032	
70804	499,350	479,313	13,582	-	-	-	13,582	-	-	40,410	-	40,410	33,594	
70805	960,496	921,953	26,124	-	-	-	26,124	-	-	77,727	-	77,727	64,618	
70806	2,073,810	1,990,593	56,405	-	-	-	56,405	-	-	167,822	-	167,822	139,518	
70807	56,679	54,405	1,542	-	-	-	1,542	-	-	4,587	-	4,587	3,813	
70808	1,915,611	1,838,742	52,102	-	-	-	52,102	-	-	155,019	-	155,019	128,875	
70809	1,877,586	1,802,243	51,068	-	-	-	51,068	-	-	151,942	-	151,942	126,317	
70812	4,266,360	4,095,161	116,040	-	-	-	116,040	-	-	345,252	-	345,252	287,024	
70813	53,451	51,306	1,454	-	-	-	1,454	-	-	4,325	-	4,325	3,596	
70901	7,056,731	6,773,560	191,934	-	-	-	191,934	-	-	571,061	-	571,061	474,750	
70902	810,189	777,678	22,036	-	-	-	22,036	-	-	65,564	-	65,564	54,506	
70903	100,623	96,586	2,737	-	-	-	2,737	-	-	8,143	-	8,143	6,770	
70905	5,024,712	4,823,082	136,666	-	-	-	136,666	-	-	406,621	-	406,621	338,043	
70908	247,164	237,246	6,723	-	-	-	6,723	-	-	20,002	-	20,002	16,628	
71001	138,621,003	133,058,460	3,770,317	-	-	-	3,770,317	-	-	11,217,798	-	11,217,798	9,325,885	
71003	45,276,937	43,460,077	1,231,476	-	-	-	1,231,476	-	-	3,664,001	-	3,664,001	3,046,057	
71004	14,147,541	13,579,832	384,795	-	-	-	384,795	-	-	1,144,879	-	1,144,879	951,792	
71006	66,212,880	63,555,908	1,800,907	-	-	-	1,800,907	-	-	5,358,227	-	5,358,227	4,454,547	

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 5 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources													
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and		Net Difference Between Projected and Actual		Contributions After the	Total Deferred	Net Difference Between Expected and		Net Difference Between Projected and Actual		Change in	Total Deferred	Total Pension Expense	
	As of June 30, 2013	As of June 30, 2014	Actual	Assumption	and Actual	Change in	Measurement	Outflows of	Actual	Assumption	and Actual	Change in	Inflows of			
	Discount Rate	Discount Rate	Experience	Changes	Investment Earnings	Proportion	Date	Resources	Experience	Changes	Investment Earnings	Proportion	Resources			
7.50%	7.50%															
71008	22,915,407	21,995,864	623,270	-	-	-	-	623,270	-	-	-	-	1,854,412	-	1,854,412	1,541,660
71011	12,193,366	11,704,074	331,644	-	-	-	-	331,644	-	-	-	-	986,739	-	986,739	820,323
71012	1,951,305	1,873,003	53,073	-	-	-	-	53,073	-	-	-	-	157,908	-	157,908	131,276
71015	6,124,933	5,879,154	166,590	-	-	-	-	166,590	-	-	-	-	495,656	-	495,656	412,062
71016	8,582,762	8,238,356	233,440	-	-	-	-	233,440	-	-	-	-	694,553	-	694,553	577,415
71017	18,421,972	17,682,740	501,054	-	-	-	-	501,054	-	-	-	-	1,490,784	-	1,490,784	1,239,359
71018	41,187,251	39,534,501	1,120,241	-	-	-	-	1,120,241	-	-	-	-	3,333,047	-	3,333,047	2,770,919
71019	12,448,064	11,948,551	338,572	-	-	-	-	338,572	-	-	-	-	1,007,350	-	1,007,350	837,458
71020	10,028,618	9,626,193	272,766	-	-	-	-	272,766	-	-	-	-	811,558	-	811,558	674,687
71024	2,338,552	2,244,711	63,606	-	-	-	-	63,606	-	-	-	-	189,246	-	189,246	157,329
71025	3,391,600	3,255,503	92,247	-	-	-	-	92,247	-	-	-	-	274,463	-	274,463	228,174
71026	2,295,505	2,203,391	62,435	-	-	-	-	62,435	-	-	-	-	185,762	-	185,762	154,433
71027	163,760	157,188	4,454	-	-	-	-	4,454	-	-	-	-	13,252	-	13,252	11,017
71028	158,917	152,540	4,322	-	-	-	-	4,322	-	-	-	-	12,860	-	12,860	10,691
71030	154,433	148,236	4,200	-	-	-	-	4,200	-	-	-	-	12,497	-	12,497	10,390
71031	1,483,702	1,424,164	40,355	-	-	-	-	40,355	-	-	-	-	120,067	-	120,067	99,818
71032	1,657,864	1,591,338	45,092	-	-	-	-	45,092	-	-	-	-	134,161	-	134,161	111,535
71034	520,695	499,800	14,162	-	-	-	-	14,162	-	-	-	-	42,137	-	42,137	35,030
71035	208,601	200,230	5,674	-	-	-	-	5,674	-	-	-	-	16,881	-	16,881	14,034
71036	829,919	796,616	22,573	-	-	-	-	22,573	-	-	-	-	67,161	-	67,161	55,834
71037	450,025	431,967	12,240	-	-	-	-	12,240	-	-	-	-	36,418	-	36,418	30,276
71038	2,105,917	2,021,411	57,278	-	-	-	-	57,278	-	-	-	-	170,420	-	170,420	141,678
71039	1,377,697	1,322,414	37,472	-	-	-	-	37,472	-	-	-	-	111,489	-	111,489	92,686
71042	313,529	300,948	8,528	-	-	-	-	8,528	-	-	-	-	25,372	-	25,372	21,093
71043	106,722	102,439	2,903	-	-	-	-	2,903	-	-	-	-	8,636	-	8,636	7,180
71044	8,226,007	7,895,916	223,737	-	-	-	-	223,737	-	-	-	-	665,683	-	665,683	553,414
71045	3,340,123	3,206,091	90,847	-	-	-	-	90,847	-	-	-	-	270,297	-	270,297	224,711
71047	636,564	611,020	17,314	-	-	-	-	17,314	-	-	-	-	51,513	-	51,513	42,826
71101	8,598,008	8,252,990	233,855	-	-	-	-	233,855	-	-	-	-	695,787	-	695,787	578,441
71103	8,031,396	7,709,115	218,444	-	-	-	-	218,444	-	-	-	-	649,935	-	649,935	540,321
71105	4,015,070	3,853,955	109,205	-	-	-	-	109,205	-	-	-	-	324,916	-	324,916	270,118
71106	643,559	617,735	17,504	-	-	-	-	17,504	-	-	-	-	52,080	-	52,080	43,296
71107	484,642	465,195	13,182	-	-	-	-	13,182	-	-	-	-	39,219	-	39,219	32,605
71108	700,418	672,312	19,050	-	-	-	-	19,050	-	-	-	-	56,681	-	56,681	47,121
71109	1,154,568	1,108,238	31,403	-	-	-	-	31,403	-	-	-	-	93,433	-	93,433	77,675
71112	3,079,327	2,955,760	83,754	-	-	-	-	83,754	-	-	-	-	249,192	-	249,192	207,165
71113	5,909,337	5,672,209	160,727	-	-	-	-	160,727	-	-	-	-	478,209	-	478,209	397,557
71114	120,174	115,352	3,269	-	-	-	-	3,269	-	-	-	-	9,725	-	9,725	8,085
71115	843,012	809,184	22,929	-	-	-	-	22,929	-	-	-	-	68,220	-	68,220	56,715
71117	309,942	297,504	8,430	-	-	-	-	8,430	-	-	-	-	25,082	-	25,082	20,852
71201	1,762,793	1,692,056	47,946	-	-	-	-	47,946	-	-	-	-	142,653	-	142,653	118,594
71202	12,676,036	12,167,375	344,772	-	-	-	-	344,772	-	-	-	-	1,025,798	-	1,025,798	852,795
71205	694,499	666,630	18,889	-	-	-	-	18,889	-	-	-	-	56,202	-	56,202	46,723
71206	3,168,112	3,040,983	86,169	-	-	-	-	86,169	-	-	-	-	256,377	-	256,377	213,138
71207	1,577,330	1,514,035	42,901	-	-	-	-	42,901	-	-	-	-	127,644	-	127,644	106,117
71209	545,447	523,559	14,835	-	-	-	-	14,835	-	-	-	-	44,140	-	44,140	36,696
71210	378,100	362,928	10,284	-	-	-	-	10,284	-	-	-	-	30,597	-	30,597	25,437
71213	175,777	168,724	4,781	-	-	-	-	4,781	-	-	-	-	14,225	-	14,225	11,826
71214	119,277	114,491	3,244	-	-	-	-	3,244	-	-	-	-	9,652	-	9,652	8,025
71215	1,043,362	1,001,495	28,378	-	-	-	-	28,378	-	-	-	-	84,433	-	84,433	70,193
71216	351,195	337,103	9,552	-	-	-	-	9,552	-	-	-	-	28,420	-	28,420	23,627
71301	3,926,823	3,769,249	106,805	-	-	-	-	106,805	-	-	-	-	317,775	-	317,775	264,181
71302	1,409,445	1,352,887	38,335	-	-	-	-	38,335	-	-	-	-	114,058	-	114,058	94,822

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 6 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources										Total Pension Expense		
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual			Change in Allocated Proportion	Total Deferred Inflows of Resources
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			
	Discount Rate 7.50%	Discount Rate 7.50%													
71303	8,279,278	7,947,050	225,186	-	-	-	-	225,186	-	-	669,994	-	-	669,994	556,998
71304	30,133	28,924	820	-	-	-	-	820	-	-	2,439	-	-	2,439	2,027
71305	593,158	569,356	16,133	-	-	-	-	16,133	-	-	48,001	-	-	48,001	39,905
71307	113,896	109,326	3,098	-	-	-	-	3,098	-	-	9,217	-	-	9,217	7,663
71309	19,080,957	18,315,281	518,978	-	-	-	-	518,978	-	-	1,544,112	-	-	1,544,112	1,283,693
71310	34,079	32,712	927	-	-	-	-	927	-	-	2,758	-	-	2,758	2,293
71311	305,637	293,372	8,313	-	-	-	-	8,313	-	-	24,733	-	-	24,733	20,562
71312	1,816,423	1,743,534	49,404	-	-	-	-	49,404	-	-	146,993	-	-	146,993	122,202
71314	11,300	10,847	307	-	-	-	-	307	-	-	914	-	-	914	760
71315	553,698	531,479	15,060	-	-	-	-	15,060	-	-	44,808	-	-	44,808	37,251
71401	9,286,947	8,914,283	252,593	-	-	-	-	252,593	-	-	751,539	-	-	751,539	624,790
71402	2,279,003	2,187,552	61,986	-	-	-	-	61,986	-	-	184,427	-	-	184,427	153,323
71404	608,942	584,506	16,562	-	-	-	-	16,562	-	-	49,278	-	-	49,278	40,967
71406	299,718	287,691	8,152	-	-	-	-	8,152	-	-	24,254	-	-	24,254	20,164
71407	490,920	471,221	13,352	-	-	-	-	13,352	-	-	39,727	-	-	39,727	33,027
71408	768,935	738,079	20,914	-	-	-	-	20,914	-	-	62,225	-	-	62,225	51,731
71409	6,077,581	5,833,701	165,303	-	-	-	-	165,303	-	-	491,824	-	-	491,824	408,876
71501	18,080,642	17,355,107	491,771	-	-	-	-	491,771	-	-	1,463,162	-	-	1,463,162	1,216,396
71504	4,062,961	3,899,923	110,507	-	-	-	-	110,507	-	-	328,792	-	-	328,792	273,340
71505	3,366,489	3,231,400	91,564	-	-	-	-	91,564	-	-	272,431	-	-	272,431	226,484
71506	1,500,203	1,440,004	40,804	-	-	-	-	40,804	-	-	121,403	-	-	121,403	100,928
71601	16,103,329	15,457,140	437,990	-	-	-	-	437,990	-	-	1,303,150	-	-	1,303,150	1,083,370
71603	11,838	11,363	322	-	-	-	-	322	-	-	958	-	-	958	796
71604	3,237,526	3,107,612	88,057	-	-	-	-	88,057	-	-	261,994	-	-	261,994	217,808
71605	4,977,001	4,777,286	135,368	-	-	-	-	135,368	-	-	402,760	-	-	402,760	334,833
71606	1,022,377	981,351	27,807	-	-	-	-	27,807	-	-	82,735	-	-	82,735	68,782
71607	3,258,153	3,127,411	88,618	-	-	-	-	88,618	-	-	263,664	-	-	263,664	219,196
71608	101,700	97,619	2,766	-	-	-	-	2,766	-	-	8,230	-	-	8,230	6,842
71609	2,293,173	2,201,153	62,371	-	-	-	-	62,371	-	-	185,573	-	-	185,573	154,276
71610	4,487,875	4,307,787	122,065	-	-	-	-	122,065	-	-	363,178	-	-	363,178	301,927
71611	659,523	633,057	17,938	-	-	-	-	17,938	-	-	53,371	-	-	53,371	44,370
71612	23,317	22,382	634	-	-	-	-	634	-	-	1,887	-	-	1,887	1,569
71614	177,750	170,617	4,835	-	-	-	-	4,835	-	-	14,384	-	-	14,384	11,958
71701	10,073,101	9,668,890	273,976	-	-	-	-	273,976	-	-	815,158	-	-	815,158	677,679
71702	4,571,997	4,388,533	124,353	-	-	-	-	124,353	-	-	369,985	-	-	369,985	307,586
71705	737,905	708,294	20,070	-	-	-	-	20,070	-	-	59,714	-	-	59,714	49,643
71706	177,571	170,445	4,830	-	-	-	-	4,830	-	-	14,370	-	-	14,370	11,946
71707	42,868	41,148	1,166	-	-	-	-	1,166	-	-	3,469	-	-	3,469	2,884
71802	480,158	460,891	13,060	-	-	-	-	13,060	-	-	38,856	-	-	38,856	32,303
71803	43,168,509	41,436,256	1,174,129	-	-	-	-	1,174,129	-	-	3,493,379	-	-	3,493,379	2,904,210
71805	276,759	265,653	7,528	-	-	-	-	7,528	-	-	22,397	-	-	22,397	18,619
71807	2,663,381	2,556,506	72,441	-	-	-	-	72,441	-	-	215,532	-	-	215,532	179,182
71808	5,779,477	5,547,560	157,195	-	-	-	-	157,195	-	-	467,700	-	-	467,700	388,821
71809	10,179,284	9,770,813	276,864	-	-	-	-	276,864	-	-	823,751	-	-	823,751	684,823
71810	1,900,903	1,824,624	51,702	-	-	-	-	51,702	-	-	153,829	-	-	153,829	127,885
71811	10,199,373	9,790,096	277,410	-	-	-	-	277,410	-	-	825,376	-	-	825,376	686,174
71812	183,490	176,127	4,991	-	-	-	-	4,991	-	-	14,849	-	-	14,849	12,344
71813	1,563,339	1,500,606	42,521	-	-	-	-	42,521	-	-	126,512	-	-	126,512	105,175
71815	197,480	189,556	5,371	-	-	-	-	5,371	-	-	15,981	-	-	15,981	13,286
71817	1,068,115	1,025,254	29,051	-	-	-	-	29,051	-	-	86,436	-	-	86,436	71,859
71819	5,381	5,165	146	-	-	-	-	146	-	-	435	-	-	435	362
71901	7,520,567	7,218,784	204,550	-	-	-	-	204,550	-	-	608,596	-	-	608,596	505,955
71902	62,957	60,431	1,712	-	-	-	-	1,712	-	-	5,095	-	-	5,095	4,235

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 7 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion		
	Discount Rate 7.50%	Discount Rate 7.50%												
71904	620,780	595,869	16,884	-	-	-	-	16,884	-	-	50,236	-	50,236	41,764
71905	332,183	318,853	9,035	-	-	-	-	9,035	-	-	26,882	-	26,882	22,348
71906	3,360,032	3,225,202	91,389	-	-	-	-	91,389	-	-	271,908	-	271,908	226,050
72001	4,878,530	4,682,766	132,690	-	-	-	-	132,690	-	-	394,791	-	394,791	328,209
72002	15,159,514	14,551,198	412,320	-	-	-	-	412,320	-	-	1,226,772	-	1,226,772	1,019,874
72004	529,125	507,892	14,392	-	-	-	-	14,392	-	-	42,819	-	42,819	35,597
72006	8,600,878	8,255,745	233,933	-	-	-	-	233,933	-	-	696,019	-	696,019	578,634
72007	661,316	634,779	17,987	-	-	-	-	17,987	-	-	53,517	-	53,517	44,491
72009	4,578,813	4,395,075	124,538	-	-	-	-	124,538	-	-	370,537	-	370,537	308,045
72010	316,757	304,047	8,615	-	-	-	-	8,615	-	-	25,633	-	25,633	21,310
72011	182,055	174,749	4,952	-	-	-	-	4,952	-	-	14,733	-	14,733	12,248
72012	133,985	128,609	3,644	-	-	-	-	3,644	-	-	10,843	-	10,843	9,014
72101	20,273,191	19,459,674	551,405	-	-	-	-	551,405	-	-	1,640,592	-	1,640,592	1,363,902
72102	37,572,701	36,064,995	1,021,930	-	-	-	-	1,021,930	-	-	3,040,542	-	3,040,542	2,527,746
72108	360,522	346,055	9,806	-	-	-	-	9,806	-	-	29,175	-	29,175	24,255
72109	130,577	125,337	3,552	-	-	-	-	3,552	-	-	10,567	-	10,567	8,785
72110	1,925,476	1,848,211	52,371	-	-	-	-	52,371	-	-	155,818	-	155,818	129,539
72111	128,066	122,927	3,483	-	-	-	-	3,483	-	-	10,364	-	10,364	8,616
72112	3,923,595	3,766,150	106,717	-	-	-	-	106,717	-	-	317,514	-	317,514	263,964
72113	124,120	119,139	3,376	-	-	-	-	3,376	-	-	10,044	-	10,044	8,350
72114	473,701	454,693	12,884	-	-	-	-	12,884	-	-	38,334	-	38,334	31,869
72115	11,450,977	10,991,476	311,452	-	-	-	-	311,452	-	-	926,662	-	926,662	770,378
72116	1,916,687	1,839,775	52,131	-	-	-	-	52,131	-	-	155,106	-	155,106	128,947
72117	822,924	789,901	22,382	-	-	-	-	22,382	-	-	66,594	-	66,594	55,363
72119	3,248,826	3,118,458	88,364	-	-	-	-	88,364	-	-	262,909	-	262,909	218,568
72122	816,287	783,531	22,202	-	-	-	-	22,202	-	-	66,057	-	66,057	54,917
72123	1,508,275	1,447,751	41,023	-	-	-	-	41,023	-	-	122,056	-	122,056	101,471
72124	4,056,683	3,893,898	110,337	-	-	-	-	110,337	-	-	328,284	-	328,284	272,918
72125	139,366	133,774	3,791	-	-	-	-	3,791	-	-	11,278	-	11,278	9,376
72126	24,752	23,759	673	-	-	-	-	673	-	-	2,003	-	2,003	1,665
72127	1,052,510	1,010,275	28,627	-	-	-	-	28,627	-	-	85,174	-	85,174	70,809
72201	7,609,711	7,304,351	206,975	-	-	-	-	206,975	-	-	615,810	-	615,810	511,952
72202	21,574,121	20,708,401	586,789	-	-	-	-	586,789	-	-	1,745,869	-	1,745,869	1,451,423
72203	437,470	419,915	11,899	-	-	-	-	11,899	-	-	35,402	-	35,402	29,431
72204	6,371,200	6,115,539	173,289	-	-	-	-	173,289	-	-	515,584	-	515,584	428,630
72205	3,661,902	3,514,958	99,599	-	-	-	-	99,599	-	-	296,337	-	296,337	246,359
72206	19,909	19,111	542	-	-	-	-	542	-	-	1,611	-	1,611	1,339
72207	716,919	688,151	19,499	-	-	-	-	19,499	-	-	58,016	-	58,016	48,232
72210	3,524,150	3,382,734	95,852	-	-	-	-	95,852	-	-	285,189	-	285,189	237,091
72301	23,596,453	22,649,582	641,794	-	-	-	-	641,794	-	-	1,909,525	-	1,909,525	1,587,478
72302	48,364,694	46,423,930	1,315,459	-	-	-	-	1,315,459	-	-	3,913,876	-	3,913,876	3,253,790
72303	13,140,410	12,613,115	357,403	-	-	-	-	357,403	-	-	1,063,378	-	1,063,378	884,036
72304	13,077,991	12,553,201	355,705	-	-	-	-	355,705	-	-	1,058,326	-	1,058,326	879,837
72305	117,522,198	112,806,301	3,196,456	-	-	-	-	3,196,456	-	-	9,510,394	-	9,510,394	7,906,439
72306	22,691,919	21,781,344	617,192	-	-	-	-	617,192	-	-	1,836,326	-	1,836,326	1,526,625
72307	7,949,427	7,630,435	216,214	-	-	-	-	216,214	-	-	643,301	-	643,301	534,807
72309	7,129,553	6,843,460	193,915	-	-	-	-	193,915	-	-	576,954	-	576,954	479,649
72314	7,415,639	7,118,066	201,696	-	-	-	-	201,696	-	-	600,105	-	600,105	498,896
72316	927,134	889,930	25,217	-	-	-	-	25,217	-	-	75,028	-	75,028	62,374
72319	7,901,895	7,584,810	214,922	-	-	-	-	214,922	-	-	639,455	-	639,455	531,609
72321	23,099,973	22,173,024	628,290	-	-	-	-	628,290	-	-	1,869,348	-	1,869,348	1,554,077
72322	2,868,574	2,753,464	78,022	-	-	-	-	78,022	-	-	232,137	-	232,137	192,987
72323	6,288,693	6,036,342	171,045	-	-	-	-	171,045	-	-	508,908	-	508,908	423,079

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 8 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense	
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources			
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion				
	Discount Rate 7.50%	Discount Rate 7.50%														
72324	485,001	465,539	13,191	-	-	-	-	13,191	-	-	-	-	39,248	-	39,248	32,629
72327	9,348,110	8,972,992	254,257	-	-	-	-	254,257	-	-	-	-	756,489	-	756,489	628,905
72328	36,232	34,778	985	-	-	-	-	985	-	-	-	-	2,932	-	2,932	2,438
72329	558,541	536,128	15,192	-	-	-	-	15,192	-	-	-	-	45,199	-	45,199	37,576
72330	618,807	593,976	16,831	-	-	-	-	16,831	-	-	-	-	50,076	-	50,076	41,631
72331	2,399,357	2,303,076	65,259	-	-	-	-	65,259	-	-	-	-	194,166	-	194,166	161,419
72332	3,782,256	3,630,482	102,873	-	-	-	-	102,873	-	-	-	-	306,076	-	306,076	254,456
72333	851,981	817,793	23,173	-	-	-	-	23,173	-	-	-	-	68,946	-	68,946	57,318
72334	3,676,610	3,529,076	99,999	-	-	-	-	99,999	-	-	-	-	297,527	-	297,527	247,348
72335	1,982,155	1,902,616	53,912	-	-	-	-	53,912	-	-	-	-	160,404	-	160,404	133,352
72338	562,845	540,260	15,309	-	-	-	-	15,309	-	-	-	-	45,548	-	45,548	37,866
72339	1,515,270	1,454,466	41,213	-	-	-	-	41,213	-	-	-	-	122,622	-	122,622	101,941
72340	769,652	738,768	20,934	-	-	-	-	20,934	-	-	-	-	62,284	-	62,284	51,779
72342	4,003,950	3,843,281	108,902	-	-	-	-	108,902	-	-	-	-	324,017	-	324,017	269,370
72343	78,562	75,409	2,137	-	-	-	-	2,137	-	-	-	-	6,358	-	6,358	5,285
72346	1,133,044	1,087,578	30,817	-	-	-	-	30,817	-	-	-	-	91,691	-	91,691	76,227
72347	953,321	915,067	25,929	-	-	-	-	25,929	-	-	-	-	77,147	-	77,147	64,136
72348	1,165,151	1,118,396	31,691	-	-	-	-	31,691	-	-	-	-	94,289	-	94,289	78,387
72349	780,952	749,614	21,241	-	-	-	-	21,241	-	-	-	-	63,198	-	63,198	52,539
72350	316,937	304,219	8,620	-	-	-	-	8,620	-	-	-	-	25,648	-	25,648	21,322
72351	1,912,741	1,835,987	52,024	-	-	-	-	52,024	-	-	-	-	154,787	-	154,787	128,682
72352	163,580	157,016	4,449	-	-	-	-	4,449	-	-	-	-	13,238	-	13,238	11,005
72401	15,917,687	15,278,947	432,941	-	-	-	-	432,941	-	-	-	-	1,288,127	-	1,288,127	1,070,880
72402	8,821,138	8,467,166	239,924	-	-	-	-	239,924	-	-	-	-	713,844	-	713,844	593,452
72403	20,573,088	19,747,537	559,562	-	-	-	-	559,562	-	-	-	-	1,664,861	-	1,664,861	1,384,078
72404	1,591,679	1,527,809	43,292	-	-	-	-	43,292	-	-	-	-	128,805	-	128,805	107,082
72407	6,898,531	6,621,709	187,631	-	-	-	-	187,631	-	-	-	-	558,258	-	558,258	464,107
72408	1,482,087	1,422,615	40,311	-	-	-	-	40,311	-	-	-	-	119,937	-	119,937	99,709
72409	14,871,634	14,274,870	404,490	-	-	-	-	404,490	-	-	-	-	1,203,476	-	1,203,476	1,000,506
72411	278,373	267,203	7,571	-	-	-	-	7,571	-	-	-	-	22,527	-	22,527	18,728
72412	421,865	404,936	11,474	-	-	-	-	11,474	-	-	-	-	34,139	-	34,139	28,381
72413	3,144,077	3,017,913	85,515	-	-	-	-	85,515	-	-	-	-	254,432	-	254,432	211,521
72415	346,532	332,626	9,425	-	-	-	-	9,425	-	-	-	-	28,043	-	28,043	23,313
72416	14,530,484	13,947,408	395,211	-	-	-	-	395,211	-	-	-	-	1,175,868	-	1,175,868	977,555
72417	80,355	77,131	2,186	-	-	-	-	2,186	-	-	-	-	6,503	-	6,503	5,406
72501	8,215,066	7,885,414	223,439	-	-	-	-	223,439	-	-	-	-	664,798	-	664,798	552,678
72502	246,626	236,729	6,708	-	-	-	-	6,708	-	-	-	-	19,958	-	19,958	16,592
72504	73,539	70,588	2,000	-	-	-	-	2,000	-	-	-	-	5,951	-	5,951	4,947
72506	1,560,828	1,498,196	42,453	-	-	-	-	42,453	-	-	-	-	126,309	-	126,309	105,007
72507	3,151,790	3,025,316	85,725	-	-	-	-	85,725	-	-	-	-	255,056	-	255,056	212,040
72509	816,108	783,359	22,197	-	-	-	-	22,197	-	-	-	-	66,043	-	66,043	54,905
72510	172,010	165,108	4,678	-	-	-	-	4,678	-	-	-	-	13,920	-	13,920	11,572
72512	568,047	545,252	15,450	-	-	-	-	15,450	-	-	-	-	45,969	-	45,969	38,216
72513	1,298,777	1,246,660	35,325	-	-	-	-	35,325	-	-	-	-	105,103	-	105,103	87,377
72601	89,216,893	85,636,823	2,426,587	-	-	-	-	2,426,587	-	-	-	-	7,219,809	-	7,219,809	6,002,168
72602	8,718,362	8,368,514	237,128	-	-	-	-	237,128	-	-	-	-	705,527	-	705,527	586,538
72604	39,897,622	38,296,621	1,085,165	-	-	-	-	1,085,165	-	-	-	-	3,228,684	-	3,228,684	2,684,158
72605	3,528,096	3,386,522	95,960	-	-	-	-	95,960	-	-	-	-	285,508	-	285,508	237,357
72606	1,381,464	1,326,029	37,574	-	-	-	-	37,574	-	-	-	-	111,794	-	111,794	92,940
72608	28,319,296	27,182,907	770,249	-	-	-	-	770,249	-	-	-	-	2,291,717	-	2,291,717	1,905,213
72609	721,583	692,627	19,626	-	-	-	-	19,626	-	-	-	-	58,394	-	58,394	48,545
72611	2,472,179	2,372,976	67,240	-	-	-	-	67,240	-	-	-	-	200,059	-	200,059	166,319
72612	187,256	179,742	5,093	-	-	-	-	5,093	-	-	-	-	15,154	-	15,154	12,598

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 9 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion		
	Discount Rate 7.50%	Discount Rate 7.50%												
72613	77,306	74,204	2,103	-	-	-	-	2,103	-	-	6,256	-	6,256	5,201
72614	345,456	331,593	9,396	-	-	-	-	9,396	-	-	27,956	-	27,956	23,241
72615	8,226,545	7,896,432	223,752	-	-	-	-	223,752	-	-	665,727	-	665,727	553,450
72616	7,638,230	7,331,725	207,750	-	-	-	-	207,750	-	-	618,118	-	618,118	513,871
72617	7,039,153	6,756,688	191,456	-	-	-	-	191,456	-	-	569,638	-	569,638	473,567
72619	1,803,150	1,730,793	49,043	-	-	-	-	49,043	-	-	145,918	-	145,918	121,309
72620	696,292	668,352	18,938	-	-	-	-	18,938	-	-	56,347	-	56,347	46,844
72621	754,586	724,306	20,524	-	-	-	-	20,524	-	-	61,064	-	61,064	50,766
72622	3,848,441	3,694,012	104,673	-	-	-	-	104,673	-	-	311,432	-	311,432	258,908
72701	7,709,617	7,400,248	209,692	-	-	-	-	209,692	-	-	623,895	-	623,895	518,673
72702	1,675,801	1,608,555	45,580	-	-	-	-	45,580	-	-	135,613	-	135,613	112,741
72704	3,120,042	2,994,842	84,861	-	-	-	-	84,861	-	-	252,487	-	252,487	209,904
72705	2,494,958	2,394,841	67,860	-	-	-	-	67,860	-	-	201,903	-	201,903	167,851
72801	8,040,185	7,717,551	218,683	-	-	-	-	218,683	-	-	650,646	-	650,646	540,913
72802	15,042,927	14,439,289	409,149	-	-	-	-	409,149	-	-	1,217,337	-	1,217,337	1,012,030
72803	1,921,351	1,844,251	52,258	-	-	-	-	52,258	-	-	155,484	-	155,484	129,261
72806	56,679	54,405	1,542	-	-	-	-	1,542	-	-	4,587	-	4,587	3,813
72807	65,289	62,669	1,776	-	-	-	-	1,776	-	-	5,283	-	5,283	4,392
72808	2,256,583	2,166,031	61,376	-	-	-	-	61,376	-	-	182,612	-	182,612	151,814
72809	1,836,332	1,762,644	49,946	-	-	-	-	49,946	-	-	148,604	-	148,604	123,541
72810	219,363	210,560	5,966	-	-	-	-	5,966	-	-	17,752	-	17,752	14,758
72901	20,091,674	19,285,442	546,468	-	-	-	-	546,468	-	-	1,625,903	-	1,625,903	1,351,690
72902	7,838,042	7,523,519	213,185	-	-	-	-	213,185	-	-	634,288	-	634,288	527,313
72903	1,208,377	1,159,888	32,866	-	-	-	-	32,866	-	-	97,787	-	97,787	81,295
72904	78,741	75,581	2,142	-	-	-	-	2,142	-	-	6,372	-	6,372	5,297
72905	6,997,361	6,716,573	190,319	-	-	-	-	190,319	-	-	566,256	-	566,256	470,755
72907	5,444,066	5,225,608	148,072	-	-	-	-	148,072	-	-	440,557	-	440,557	366,256
72908	1,085,334	1,041,782	29,520	-	-	-	-	29,520	-	-	87,830	-	87,830	73,017
72909	710,462	681,953	19,324	-	-	-	-	19,324	-	-	57,494	-	57,494	47,797
72910	2,919,872	2,802,704	79,417	-	-	-	-	79,417	-	-	236,288	-	236,288	196,438
72911	1,076,903	1,033,690	29,290	-	-	-	-	29,290	-	-	87,148	-	87,148	72,450
72912	666,877	640,116	18,138	-	-	-	-	18,138	-	-	53,966	-	53,966	44,865
72913	51,119	49,068	1,390	-	-	-	-	1,390	-	-	4,137	-	4,137	3,439
73001	5,057,177	4,854,244	137,549	-	-	-	-	137,549	-	-	409,248	-	409,248	340,227
73002	14,626,623	14,039,690	397,826	-	-	-	-	397,826	-	-	1,183,648	-	1,183,648	984,023
73003	7,131,705	6,845,526	193,973	-	-	-	-	193,973	-	-	577,128	-	577,128	479,794
73004	767,141	736,358	20,865	-	-	-	-	20,865	-	-	62,080	-	62,080	51,610
73005	150,487	144,448	4,093	-	-	-	-	4,093	-	-	12,178	-	12,178	10,124
73006	10,414,431	9,996,524	283,259	-	-	-	-	283,259	-	-	842,780	-	842,780	700,643
73010	2,845,077	2,730,911	77,383	-	-	-	-	77,383	-	-	230,236	-	230,236	191,406
73101	6,706,432	6,437,318	182,407	-	-	-	-	182,407	-	-	542,713	-	542,713	451,183
73102	2,448,323	2,350,077	66,591	-	-	-	-	66,591	-	-	198,129	-	198,129	164,714
73105	4,777,728	4,586,008	129,948	-	-	-	-	129,948	-	-	386,634	-	386,634	321,427
73201	68,416,908	65,671,495	1,860,854	-	-	-	-	1,860,854	-	-	5,536,586	-	5,536,586	4,602,825
73202	9,597,785	9,212,648	261,048	-	-	-	-	261,048	-	-	776,693	-	776,693	645,702
73203	11,989,250	11,508,149	326,093	-	-	-	-	326,093	-	-	970,221	-	970,221	806,590
73204	522,275,380	501,317,665	14,205,233	-	-	-	-	14,205,233	-	-	42,264,735	-	42,264,735	35,136,669
73205	9,479,943	9,099,534	257,843	-	-	-	-	257,843	-	-	767,157	-	767,157	637,774
73206	2,235,059	2,145,371	60,791	-	-	-	-	60,791	-	-	180,870	-	180,870	150,366
73207	9,407,659	9,030,151	255,876	-	-	-	-	255,876	-	-	761,308	-	761,308	632,911
73208	5,841,537	5,607,130	158,882	-	-	-	-	158,882	-	-	472,722	-	472,722	392,996
73209	482,311	462,957	13,118	-	-	-	-	13,118	-	-	39,031	-	39,031	32,448
73212	136,138	130,675	3,703	-	-	-	-	3,703	-	-	11,017	-	11,017	9,159

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 10 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources		
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			
	Discount Rate 7.50%	Discount Rate 7.50%													
73213	70,131	67,317	1,907	-	-	-	-	1,907	-	-	5,675	-	5,675	4,718	
73215	434,062	416,644	11,806	-	-	-	-	11,806	-	-	35,126	-	35,126	29,202	
73216	356,397	342,096	9,694	-	-	-	-	9,694	-	-	28,841	-	28,841	23,977	
73217	1,294,831	1,242,872	35,218	-	-	-	-	35,218	-	-	104,783	-	104,783	87,111	
73218	310,480	298,021	8,445	-	-	-	-	8,445	-	-	25,125	-	25,125	20,888	
73219	593,517	569,700	16,143	-	-	-	-	16,143	-	-	48,030	-	48,030	39,930	
73222	3,338,329	3,204,369	90,798	-	-	-	-	90,798	-	-	270,152	-	270,152	224,590	
73223	126,272	121,205	3,434	-	-	-	-	3,434	-	-	10,219	-	10,219	8,495	
73224	10,364,747	9,948,833	281,908	-	-	-	-	281,908	-	-	838,759	-	838,759	697,300	
73225	65,468	62,841	1,781	-	-	-	-	1,781	-	-	5,298	-	5,298	4,404	
73226	66,544	63,874	1,810	-	-	-	-	1,810	-	-	5,385	-	5,385	4,477	
73227	100,623	96,586	2,737	-	-	-	-	2,737	-	-	8,143	-	8,143	6,770	
73228	648,581	622,555	17,641	-	-	-	-	17,641	-	-	52,486	-	52,486	43,634	
73301	6,995,388	6,714,679	190,266	-	-	-	-	190,266	-	-	566,096	-	566,096	470,623	
73302	1,962,963	1,884,194	53,390	-	-	-	-	53,390	-	-	158,851	-	158,851	132,061	
73303	1,504,149	1,443,791	40,911	-	-	-	-	40,911	-	-	121,722	-	121,722	101,193	
73306	673,513	646,487	18,319	-	-	-	-	18,319	-	-	54,504	-	54,504	45,311	
73308	1,591,679	1,527,809	43,292	-	-	-	-	43,292	-	-	128,805	-	128,805	107,082	
73310	4,621,501	4,436,051	125,699	-	-	-	-	125,699	-	-	373,991	-	373,991	310,917	
73311	88,427	84,878	2,405	-	-	-	-	2,405	-	-	7,156	-	7,156	5,949	
73312	1,107,575	1,063,130	30,125	-	-	-	-	30,125	-	-	89,630	-	89,630	74,513	
73401	7,687,196	7,378,727	209,082	-	-	-	-	209,082	-	-	622,080	-	622,080	517,165	
73402	5,821,807	5,588,192	158,346	-	-	-	-	158,346	-	-	471,125	-	471,125	391,669	
73405	1,094,840	1,050,906	29,778	-	-	-	-	29,778	-	-	88,599	-	88,599	73,657	
73406	301,691	289,585	8,206	-	-	-	-	8,206	-	-	24,414	-	24,414	20,297	
73407	102,058	97,963	2,776	-	-	-	-	2,776	-	-	8,259	-	8,259	6,866	
73408	402,852	386,687	10,957	-	-	-	-	10,957	-	-	32,601	-	32,601	27,102	
73501	189,767	182,153	5,161	-	-	-	-	5,161	-	-	15,357	-	15,357	12,767	
73502	4,419,537	4,242,191	120,206	-	-	-	-	120,206	-	-	357,648	-	357,648	297,329	
73503	1,474,195	1,415,039	40,096	-	-	-	-	40,096	-	-	119,298	-	119,298	99,178	
73504	770,370	739,457	20,953	-	-	-	-	20,953	-	-	62,342	-	62,342	51,828	
73506	3,767	3,616	102	-	-	-	-	102	-	-	305	-	305	253	
73507	492,893	473,114	13,406	-	-	-	-	13,406	-	-	39,887	-	39,887	33,160	
73601	7,447,207	7,148,368	202,555	-	-	-	-	202,555	-	-	602,660	-	602,660	501,019	
73602	7,851,673	7,536,604	213,556	-	-	-	-	213,556	-	-	635,391	-	635,391	528,230	
73603	339,716	326,084	9,240	-	-	-	-	9,240	-	-	27,491	-	27,491	22,855	
73604	4,147,083	3,980,670	112,795	-	-	-	-	112,795	-	-	335,599	-	335,599	279,000	
73606	973,410	934,349	26,476	-	-	-	-	26,476	-	-	78,772	-	78,772	65,487	
73607	621,139	596,214	16,894	-	-	-	-	16,894	-	-	50,265	-	50,265	41,788	
73608	20,806	19,971	566	-	-	-	-	566	-	-	1,684	-	1,684	1,400	
73609	187,615	180,087	5,103	-	-	-	-	5,103	-	-	15,183	-	15,183	12,622	
73610	437,290	419,743	11,894	-	-	-	-	11,894	-	-	35,387	-	35,387	29,419	
73611	1,659,658	1,593,060	45,141	-	-	-	-	45,141	-	-	134,307	-	134,307	111,655	
73612	9,506	9,125	259	-	-	-	-	259	-	-	769	-	769	640	
73613	5,036,550	4,834,445	136,988	-	-	-	-	136,988	-	-	407,579	-	407,579	338,840	
73614	502,579	482,412	13,670	-	-	-	-	13,670	-	-	40,671	-	40,671	33,812	
73701	1,661,452	1,594,782	45,189	-	-	-	-	45,189	-	-	134,452	-	134,452	111,776	
73702	23,388,570	22,450,040	636,140	-	-	-	-	636,140	-	-	1,892,702	-	1,892,702	1,573,493	
73703	11,124,534	10,678,132	302,573	-	-	-	-	302,573	-	-	900,244	-	900,244	748,416	
73707	3,037,176	2,915,301	82,607	-	-	-	-	82,607	-	-	245,781	-	245,781	204,329	
73708	342,586	328,839	9,318	-	-	-	-	9,318	-	-	27,723	-	27,723	23,048	
73709	1,373,572	1,318,454	37,359	-	-	-	-	37,359	-	-	111,155	-	111,155	92,409	
73710	150,666	144,620	4,098	-	-	-	-	4,098	-	-	12,193	-	12,193	10,136	

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 11 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources										Total Pension Expense	
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and		Net Difference Between Projected and Actual		Contributions After the	Total Deferred	Net Difference Between Expected and		Net Difference Between Projected and Actual			Total Deferred
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion	Measurement Date	Outflows of Resources	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion		Inflows of Resources
	Discount Rate 7.50%	Discount Rate 7.50%												
73711	1,858,573	1,783,993	50,551	-	-	-	-	50,551	-	-	150,404	-	150,404	125,038
73712	6,353,443	6,098,494	172,806	-	-	-	-	172,806	-	-	514,148	-	514,148	427,435
73801	7,966,287	7,646,618	216,673	-	-	-	-	216,673	-	-	644,666	-	644,666	535,941
73802	18,931,008	18,171,350	514,900	-	-	-	-	514,900	-	-	1,531,977	-	1,531,977	1,273,605
73803	24,606,275	23,618,881	669,260	-	-	-	-	669,260	-	-	1,991,244	-	1,991,244	1,655,415
73806	24,394	23,415	663	-	-	-	-	663	-	-	1,974	-	1,974	1,641
73807	216,493	207,805	5,888	-	-	-	-	5,888	-	-	17,520	-	17,520	14,565
73808	8,968	8,608	244	-	-	-	-	244	-	-	726	-	726	603
73809	83,943	80,574	2,283	-	-	-	-	2,283	-	-	6,793	-	6,793	5,647
73810	95,422	91,593	2,595	-	-	-	-	2,595	-	-	7,722	-	7,722	6,420
73811	278,912	267,719	7,586	-	-	-	-	7,586	-	-	22,571	-	22,571	18,764
73812	684,992	657,505	18,631	-	-	-	-	18,631	-	-	55,432	-	55,432	46,084
73815	11,674,824	11,206,340	317,541	-	-	-	-	317,541	-	-	944,776	-	944,776	785,437
73816	2,332	2,238	63	-	-	-	-	63	-	-	189	-	189	157
73817	220,080	211,249	5,986	-	-	-	-	5,986	-	-	17,810	-	17,810	14,806
73819	62,239	59,742	1,693	-	-	-	-	1,693	-	-	5,037	-	5,037	4,187
73820	78,920	75,753	2,147	-	-	-	-	2,147	-	-	6,387	-	6,387	5,309
73821	228,510	219,341	6,215	-	-	-	-	6,215	-	-	18,492	-	18,492	15,373
73822	4,177,395	4,009,766	113,620	-	-	-	-	113,620	-	-	338,053	-	338,053	281,039
73901	4,932,340	4,734,416	134,153	-	-	-	-	134,153	-	-	399,146	-	399,146	331,829
73902	852,339	818,137	23,183	-	-	-	-	23,183	-	-	68,975	-	68,975	57,342
73903	27,365,974	26,267,840	744,320	-	-	-	-	744,320	-	-	2,214,570	-	2,214,570	1,841,077
73904	7,975,076	7,655,055	216,912	-	-	-	-	216,912	-	-	645,377	-	645,377	536,532
73906	2,032,018	1,950,478	55,268	-	-	-	-	55,268	-	-	164,440	-	164,440	136,706
73907	1,405,499	1,349,099	38,228	-	-	-	-	38,228	-	-	113,739	-	113,739	94,557
73909	3,109,101	2,984,340	84,564	-	-	-	-	84,564	-	-	251,602	-	251,602	209,168
73910	394,781	378,939	10,738	-	-	-	-	10,738	-	-	31,947	-	31,947	26,559
73911	9,672,939	9,284,786	263,092	-	-	-	-	263,092	-	-	782,775	-	782,775	650,758
73912	103,673	99,512	2,820	-	-	-	-	2,820	-	-	8,390	-	8,390	6,975
73913	777,186	745,999	21,138	-	-	-	-	21,138	-	-	62,893	-	62,893	52,286
73914	123,582	118,623	3,361	-	-	-	-	3,361	-	-	10,001	-	10,001	8,314
73915	618,986	594,148	16,836	-	-	-	-	16,836	-	-	50,091	-	50,091	41,643
73916	7,209,729	6,920,419	196,096	-	-	-	-	196,096	-	-	583,442	-	583,442	485,043
73917	473,342	454,348	12,874	-	-	-	-	12,874	-	-	38,305	-	38,305	31,845
73918	850,187	816,071	23,124	-	-	-	-	23,124	-	-	68,801	-	68,801	57,197
74001	13,428,828	12,889,960	365,247	-	-	-	-	365,247	-	-	1,086,718	-	1,086,718	903,440
74002	22,236,872	21,344,557	604,815	-	-	-	-	604,815	-	-	1,799,502	-	1,799,502	1,496,011
74003	91,527,823	87,855,021	2,489,442	-	-	-	-	2,489,442	-	-	7,406,819	-	7,406,819	6,157,638
74005	105,670,520	101,430,204	2,874,105	-	-	-	-	2,874,105	-	-	8,551,306	-	8,551,306	7,109,104
74008	4,253,804	4,083,109	115,698	-	-	-	-	115,698	-	-	344,236	-	344,236	286,180
74009	14,865,536	14,269,016	404,324	-	-	-	-	404,324	-	-	1,202,982	-	1,202,982	1,000,096
74010	4,804,812	4,612,006	130,685	-	-	-	-	130,685	-	-	388,826	-	388,826	323,249
74013	3,430,701	3,293,035	93,311	-	-	-	-	93,311	-	-	277,627	-	277,627	230,804
74014	2,879,874	2,764,311	78,329	-	-	-	-	78,329	-	-	233,052	-	233,052	193,747
74016	93,628	89,871	2,547	-	-	-	-	2,547	-	-	7,577	-	7,577	6,299
74017	4,044,127	3,881,846	109,995	-	-	-	-	109,995	-	-	327,268	-	327,268	272,073
74018	10,184,127	9,775,461	276,995	-	-	-	-	276,995	-	-	824,143	-	824,143	685,149
74020	794,763	762,871	21,617	-	-	-	-	21,617	-	-	64,316	-	64,316	53,469
74021	1,082,822	1,039,371	29,451	-	-	-	-	29,451	-	-	87,627	-	87,627	72,848
74022	179,006	171,823	4,869	-	-	-	-	4,869	-	-	14,486	-	14,486	12,043
74024	7,759,839	7,448,454	211,058	-	-	-	-	211,058	-	-	627,959	-	627,959	522,052
74101	693,243	665,425	18,855	-	-	-	-	18,855	-	-	56,100	-	56,100	46,639
74102	4,704,726	4,515,936	127,963	-	-	-	-	127,963	-	-	380,726	-	380,726	316,516

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 12 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion	Inflows of Resources	
	Discount Rate 7.50%	Discount Rate 7.50%												
74103	956,729	918,338	26,022	-	-	-	-	26,022	-	-	77,423	-	77,423	64,365
74105	612,350	587,778	16,655	-	-	-	-	16,655	-	-	49,554	-	49,554	41,197
74106	229,945	220,718	6,254	-	-	-	-	6,254	-	-	18,608	-	18,608	15,470
74108	2,690	2,583	73	-	-	-	-	73	-	-	218	-	218	181
74109	726,784	697,620	19,768	-	-	-	-	19,768	-	-	58,814	-	58,814	48,895
74201	18,405,291	17,666,729	500,601	-	-	-	-	500,601	-	-	1,489,434	-	1,489,434	1,238,237
74202	6,236,318	5,986,069	169,620	-	-	-	-	169,620	-	-	504,669	-	504,669	419,555
74203	60,055,123	57,645,248	1,633,424	-	-	-	-	1,633,424	-	-	4,859,915	-	4,859,915	4,040,277
74204	543,090,790	521,297,800	14,771,386	-	-	-	-	14,771,386	-	-	43,949,206	-	43,949,206	36,537,049
74208	10,197,579	9,788,374	277,361	-	-	-	-	277,361	-	-	825,231	-	825,231	686,054
74211	1,480,294	1,420,893	40,262	-	-	-	-	40,262	-	-	119,792	-	119,792	99,588
74213	1,154,389	1,108,066	31,398	-	-	-	-	31,398	-	-	93,418	-	93,418	77,663
74214	2,100,894	2,016,590	57,142	-	-	-	-	57,142	-	-	170,013	-	170,013	141,340
74215	4,930,905	4,733,039	134,114	-	-	-	-	134,114	-	-	399,030	-	399,030	331,732
74216	1,594,728	1,530,735	43,375	-	-	-	-	43,375	-	-	129,052	-	129,052	107,287
74217	260,437	249,986	7,084	-	-	-	-	7,084	-	-	21,076	-	21,076	17,521
74218	241,424	231,737	6,566	-	-	-	-	6,566	-	-	19,537	-	19,537	16,242
74219	2,100,536	2,016,246	57,132	-	-	-	-	57,132	-	-	169,984	-	169,984	141,316
74221	499,888	479,829	13,596	-	-	-	-	13,596	-	-	40,453	-	40,453	33,631
74222	354,962	340,718	9,655	-	-	-	-	9,655	-	-	28,725	-	28,725	23,880
74223	210,394	201,952	5,722	-	-	-	-	5,722	-	-	17,026	-	17,026	14,155
74226	802,476	770,274	21,826	-	-	-	-	21,826	-	-	64,940	-	64,940	53,987
74227	346,532	332,626	9,425	-	-	-	-	9,425	-	-	28,043	-	28,043	23,313
74228	2,557,377	2,454,755	69,557	-	-	-	-	69,557	-	-	206,954	-	206,954	172,050
74229	542,756	520,977	14,762	-	-	-	-	14,762	-	-	43,922	-	43,922	36,515
74230	14,692,450	14,102,875	399,616	-	-	-	-	399,616	-	-	1,188,975	-	1,188,975	988,451
74231	385,992	370,503	10,498	-	-	-	-	10,498	-	-	31,236	-	31,236	25,968
74233	554,595	532,340	15,084	-	-	-	-	15,084	-	-	44,880	-	44,880	37,311
74234	86,633	83,157	2,356	-	-	-	-	2,356	-	-	7,011	-	7,011	5,828
74241	64,751	62,152	1,761	-	-	-	-	1,761	-	-	5,240	-	5,240	4,356
74301	23,009,035	22,085,735	625,817	-	-	-	-	625,817	-	-	1,861,989	-	1,861,989	1,547,959
74302	24,053,653	23,088,435	654,229	-	-	-	-	654,229	-	-	1,946,523	-	1,946,523	1,618,237
74304	1,373,393	1,318,282	37,355	-	-	-	-	37,355	-	-	111,141	-	111,141	92,397
74305	1,418,413	1,361,495	38,579	-	-	-	-	38,579	-	-	114,784	-	114,784	95,425
74306	2,566,165	2,463,191	69,796	-	-	-	-	69,796	-	-	207,665	-	207,665	172,642
74307	1,598,136	1,534,007	43,467	-	-	-	-	43,467	-	-	129,328	-	129,328	107,516
74308	19,909	19,111	542	-	-	-	-	542	-	-	1,611	-	1,611	1,339
74310	2,656,924	2,550,308	72,265	-	-	-	-	72,265	-	-	215,010	-	215,010	178,748
74311	8,403,039	8,065,845	228,552	-	-	-	-	228,552	-	-	680,010	-	680,010	565,324
74312	42,330	40,631	1,151	-	-	-	-	1,151	-	-	3,426	-	3,426	2,848
74313	835,479	801,953	22,724	-	-	-	-	22,724	-	-	67,611	-	67,611	56,208
74401	6,529,579	6,267,562	177,596	-	-	-	-	177,596	-	-	528,401	-	528,401	439,285
74402	7,694,192	7,385,441	209,272	-	-	-	-	209,272	-	-	622,647	-	622,647	517,635
74405	381,687	366,371	10,381	-	-	-	-	10,381	-	-	30,888	-	30,888	25,678
74406	245,729	235,869	6,684	-	-	-	-	6,684	-	-	19,885	-	19,885	16,532
74407	3,860,458	3,705,547	105,000	-	-	-	-	105,000	-	-	312,405	-	312,405	259,717
74408	973,410	934,349	26,476	-	-	-	-	26,476	-	-	78,772	-	78,772	65,487
74409	233,353	223,989	6,347	-	-	-	-	6,347	-	-	18,884	-	18,884	15,699
74410	96,857	92,970	2,634	-	-	-	-	2,634	-	-	7,838	-	7,838	6,516
74411	406,081	389,786	11,045	-	-	-	-	11,045	-	-	32,862	-	32,862	27,320
74501	14,414,076	13,835,672	392,045	-	-	-	-	392,045	-	-	1,166,448	-	1,166,448	969,723
74504	2,266,986	2,176,017	61,659	-	-	-	-	61,659	-	-	183,454	-	183,454	152,514
74506	420,609	403,731	11,440	-	-	-	-	11,440	-	-	34,037	-	34,037	28,297

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 13 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Ending Net Pension Liability		Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date		Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	
	As of June 30, 2013		As of June 30, 2014		Assumption Changes		Change in Allocated Proportion		Assumption Changes		Change in Allocated Proportion		Total Deferred Resources	
	Discount Rate 7.50%		Discount Rate 7.50%		Experience		Investment Earnings		Investment Earnings		Investment Earnings		Resources	
74508	2,037,758	1,955,988	55,424	-	-	-	-	55,424	-	-	164,904	-	164,904	137,092
74509	725,170	696,071	19,724	-	-	-	-	19,724	-	-	58,684	-	58,684	48,787
74510	106,901	102,611	2,908	-	-	-	-	2,908	-	-	8,651	-	8,651	7,192
74511	349,043	335,037	9,494	-	-	-	-	9,494	-	-	28,246	-	28,246	23,482
74601	48,650,780	46,698,536	1,323,240	-	-	-	-	1,323,240	-	-	3,937,027	-	3,937,027	3,273,036
74602	49,697,550	47,703,301	1,351,711	-	-	-	-	1,351,711	-	-	4,021,736	-	4,021,736	3,343,459
74604	5,180,580	4,972,695	140,905	-	-	-	-	140,905	-	-	419,234	-	419,234	348,529
74605	5,263,626	5,052,408	143,164	-	-	-	-	143,164	-	-	425,955	-	425,955	354,116
74607	2,371,555	2,276,390	64,503	-	-	-	-	64,503	-	-	191,916	-	191,916	159,549
74609	4,098,116	3,933,668	111,464	-	-	-	-	111,464	-	-	331,637	-	331,637	275,705
74610	865,254	830,533	23,534	-	-	-	-	23,534	-	-	70,020	-	70,020	58,211
74611	3,012,783	2,891,887	81,944	-	-	-	-	81,944	-	-	243,807	-	243,807	202,688
74612	12,129,871	11,643,127	329,917	-	-	-	-	329,917	-	-	981,601	-	981,601	816,051
74613	2,478,994	2,379,518	67,426	-	-	-	-	67,426	-	-	200,611	-	200,611	166,777
74616	2,616,029	2,511,053	71,153	-	-	-	-	71,153	-	-	211,700	-	211,700	175,996
74618	556,388	534,062	15,133	-	-	-	-	15,133	-	-	45,025	-	45,025	37,432
74619	554,415	532,168	15,079	-	-	-	-	15,079	-	-	44,866	-	44,866	37,299
74620	1,984,487	1,904,854	53,976	-	-	-	-	53,976	-	-	160,593	-	160,593	133,509
74621	55,424	53,200	1,507	-	-	-	-	1,507	-	-	4,485	-	4,485	3,729
75001	7,816,518	7,502,859	212,599	-	-	-	-	212,599	-	-	632,546	-	632,546	525,865
75002	1,770,864	1,699,803	48,165	-	-	-	-	48,165	-	-	143,306	-	143,306	119,137
75003	237,120	227,605	6,449	-	-	-	-	6,449	-	-	19,189	-	19,189	15,952
75005	1,259,676	1,209,128	34,262	-	-	-	-	34,262	-	-	101,938	-	101,938	84,746
75007	4,660,244	4,473,239	126,753	-	-	-	-	126,753	-	-	377,127	-	377,127	313,523
75011	6,293,894	6,041,335	171,186	-	-	-	-	171,186	-	-	509,329	-	509,329	423,429
75014	3,350,346	3,215,905	91,125	-	-	-	-	91,125	-	-	271,124	-	271,124	225,398
75015	783,284	751,853	21,304	-	-	-	-	21,304	-	-	63,387	-	63,387	52,696
75016	139,725	134,118	3,800	-	-	-	-	3,800	-	-	11,307	-	11,307	9,400
75018	7,713	7,403	210	-	-	-	-	210	-	-	624	-	624	519
75021	723,018	694,005	19,665	-	-	-	-	19,665	-	-	58,510	-	58,510	48,642
75022	7,274,479	6,982,571	197,857	-	-	-	-	197,857	-	-	588,682	-	588,682	489,399
75025	338,640	325,051	9,211	-	-	-	-	9,211	-	-	27,404	-	27,404	22,782
75026	938,972	901,293	25,539	-	-	-	-	25,539	-	-	75,986	-	75,986	63,170
80101	32,699,014	31,386,877	889,372	-	-	-	-	889,372	-	-	2,646,143	-	2,646,143	2,199,863
80103	2,089,953	2,006,088	56,844	-	-	-	-	56,844	-	-	169,128	-	169,128	140,604
80201	233,125,018	223,770,245	6,340,707	-	-	-	-	6,340,707	-	-	18,865,463	-	18,865,463	15,683,750
80202	1,533,206	1,471,682	41,701	-	-	-	-	41,701	-	-	124,074	-	124,074	103,148
80302	18,792,359	18,038,265	511,129	-	-	-	-	511,129	-	-	1,520,757	-	1,520,757	1,264,277
80401	80,254,237	77,033,818	2,182,814	-	-	-	-	2,182,814	-	-	6,494,513	-	6,494,513	5,399,195
80402	32,891,472	31,571,612	894,607	-	-	-	-	894,607	-	-	2,661,717	-	2,661,717	2,212,811
80403	25,573,586	24,547,377	695,569	-	-	-	-	695,569	-	-	2,069,523	-	2,069,523	1,720,492
80404	31,460,682	30,198,237	855,691	-	-	-	-	855,691	-	-	2,545,932	-	2,545,932	2,116,553
80405	132,554,722	127,235,605	3,605,322	-	-	-	-	3,605,322	-	-	10,726,889	-	10,726,889	8,917,769
80406	1,027,220	986,000	27,939	-	-	-	-	27,939	-	-	83,127	-	83,127	69,107
80407	4,981,485	4,781,590	135,490	-	-	-	-	135,490	-	-	403,123	-	403,123	335,135
80409	2,367,609	2,272,602	64,396	-	-	-	-	64,396	-	-	191,597	-	191,597	159,284
80502	10,214,798	9,804,902	277,830	-	-	-	-	277,830	-	-	826,625	-	826,625	687,212
80503	17,799,578	17,085,321	484,126	-	-	-	-	484,126	-	-	1,440,417	-	1,440,417	1,197,487
80601	26,150,243	25,100,893	711,254	-	-	-	-	711,254	-	-	2,116,188	-	2,116,188	1,759,287
80602	9,330,712	8,956,292	253,784	-	-	-	-	253,784	-	-	755,081	-	755,081	627,734
80603	10,191,660	9,782,692	277,200	-	-	-	-	277,200	-	-	824,752	-	824,752	685,656
80606	1,933,906	1,856,303	52,600	-	-	-	-	52,600	-	-	156,500	-	156,500	130,106
80701	210,243,511	201,806,920	5,718,359	-	-	-	-	5,718,359	-	-	17,013,795	-	17,013,795	14,144,371

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 14 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning/Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion		
	Discount Rate 7.50%	Discount Rate 7.50%												
80702	3,976,328	3,816,767	108,151	-	-	-	-	108,151	-	-	321,781	-	321,781	267,512
80704	5,020,408	4,818,950	136,549	-	-	-	-	136,549	-	-	406,273	-	406,273	337,754
80801	302,342,070	290,209,776	8,223,324	-	-	-	-	8,223,324	-	-	24,466,800	-	24,466,800	20,340,406
80902	20,778,819	19,945,013	565,158	-	-	-	-	565,158	-	-	1,681,510	-	1,681,510	1,397,919
81001	480,160,277	460,892,545	13,059,755	-	-	-	-	13,059,755	-	-	38,856,602	-	38,856,602	32,303,328
81002	8,127,536	7,801,396	221,059	-	-	-	-	221,059	-	-	657,715	-	657,715	546,789
81003	3,957,136	3,798,345	107,629	-	-	-	-	107,629	-	-	320,228	-	320,228	266,221
81004	2,135,512	2,049,818	58,083	-	-	-	-	58,083	-	-	172,815	-	172,815	143,669
81102	96,577,646	92,702,206	2,626,790	-	-	-	-	2,626,790	-	-	7,815,472	-	7,815,472	6,497,371
81201	55,844,366	53,603,459	1,518,896	-	-	-	-	1,518,896	-	-	4,519,162	-	4,519,162	3,756,993
81301	77,631,751	74,516,566	2,111,486	-	-	-	-	2,111,486	-	-	6,282,290	-	6,282,290	5,222,764
81401	11,481,290	11,020,572	312,277	-	-	-	-	312,277	-	-	929,115	-	929,115	772,417
81402	27,169,211	26,078,973	738,968	-	-	-	-	738,968	-	-	2,198,648	-	2,198,648	1,827,840
81403	11,273,407	10,821,031	306,622	-	-	-	-	306,622	-	-	912,292	-	912,292	758,431
81501	63,326,011	60,784,883	1,722,388	-	-	-	-	1,722,388	-	-	5,124,609	-	5,124,609	4,260,329
81601	103,503,082	99,349,740	2,815,154	-	-	-	-	2,815,154	-	-	8,375,908	-	8,375,908	6,963,287
81701	57,525,189	55,216,835	1,564,613	-	-	-	-	1,564,613	-	-	4,655,182	-	4,655,182	3,870,072
81802	206,902,850	198,600,312	5,627,497	-	-	-	-	5,627,497	-	-	16,743,455	-	16,743,455	13,919,624
81805	3,889,515	3,733,438	105,790	-	-	-	-	105,790	-	-	314,756	-	314,756	261,672
81806	31,304,097	30,047,936	851,432	-	-	-	-	851,432	-	-	2,533,260	-	2,533,260	2,106,019
81901	41,176,848	39,524,515	1,119,958	-	-	-	-	1,119,958	-	-	3,332,205	-	3,332,205	2,770,219
81902	3,515,900	3,374,815	95,628	-	-	-	-	95,628	-	-	284,521	-	284,521	236,536
82001	45,548,136	43,720,394	1,238,852	-	-	-	-	1,238,852	-	-	3,685,948	-	3,685,948	3,064,303
82101	179,336,526	172,140,162	4,877,728	-	-	-	-	4,877,728	-	-	14,512,671	-	14,512,671	12,065,068
82106	10,657,828	10,230,154	289,880	-	-	-	-	289,880	-	-	862,477	-	862,477	717,017
82107	39,890,268	38,289,563	1,084,965	-	-	-	-	1,084,965	-	-	3,228,089	-	3,228,089	2,683,663
82108	8,770,019	8,418,098	238,533	-	-	-	-	238,533	-	-	709,707	-	709,707	590,013
82109	14,644,021	14,056,390	398,299	-	-	-	-	398,299	-	-	1,185,056	-	1,185,056	985,193
82110	91,655	87,977	2,493	-	-	-	-	2,493	-	-	7,417	-	7,417	6,166
82201	107,159,244	102,859,189	2,914,597	-	-	-	-	2,914,597	-	-	8,671,780	-	8,671,780	7,209,260
82301	673,424,623	646,401,635	18,316,302	-	-	-	-	18,316,302	-	-	54,496,371	-	54,496,371	45,305,406
82306	3,021,033	2,899,806	82,168	-	-	-	-	82,168	-	-	244,475	-	244,475	203,243
82307	3,705,308	3,556,623	100,780	-	-	-	-	100,780	-	-	299,849	-	299,849	249,279
82308	2,759,161	2,648,443	75,046	-	-	-	-	75,046	-	-	223,283	-	223,283	185,626
82309	10,397,212	9,979,996	282,791	-	-	-	-	282,791	-	-	841,386	-	841,386	699,484
82312	2,821,222	2,708,012	76,734	-	-	-	-	76,734	-	-	228,305	-	228,305	189,801
82313	759,249	728,782	20,651	-	-	-	-	20,651	-	-	61,442	-	61,442	51,079
82401	11,035,570	10,592,737	300,154	-	-	-	-	300,154	-	-	893,045	-	893,045	742,430
82402	89,720,906	86,120,612	2,440,296	-	-	-	-	2,440,296	-	-	7,260,596	-	7,260,596	6,036,076
82406	17,465,960	16,765,091	475,052	-	-	-	-	475,052	-	-	1,413,419	-	1,413,419	1,175,042
82501	12,631,195	12,124,334	343,553	-	-	-	-	343,553	-	-	1,022,170	-	1,022,170	849,778
82502	26,481,529	25,418,886	720,264	-	-	-	-	720,264	-	-	2,142,997	-	2,142,997	1,781,575
82601	459,323,882	440,892,267	12,493,032	-	-	-	-	12,493,032	-	-	37,170,433	-	37,170,433	30,901,536
82602	1,236,717	1,187,090	33,637	-	-	-	-	33,637	-	-	100,080	-	100,080	83,202
82603	1,786,289	1,714,610	48,585	-	-	-	-	48,585	-	-	144,554	-	144,554	120,175
82604	321,780	308,867	8,752	-	-	-	-	8,752	-	-	26,040	-	26,040	21,648
82701	29,944,516	28,742,911	814,453	-	-	-	-	814,453	-	-	2,423,237	-	2,423,237	2,014,551
82702	3,540,831	3,398,746	96,306	-	-	-	-	96,306	-	-	286,539	-	286,539	238,213
82801	100,753,247	96,710,250	2,740,362	-	-	-	-	2,740,362	-	-	8,153,379	-	8,153,379	6,778,289
82901	116,267,903	111,602,338	3,162,341	-	-	-	-	3,162,341	-	-	9,408,891	-	9,408,891	7,822,055
83001	60,080,772	57,669,868	1,634,121	-	-	-	-	1,634,121	-	-	4,861,990	-	4,861,990	4,042,002
83005	31,305,891	30,049,657	851,481	-	-	-	-	851,481	-	-	2,533,405	-	2,533,405	2,106,139
83101	22,957,737	22,036,496	624,422	-	-	-	-	624,422	-	-	1,857,837	-	1,857,837	1,544,508

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 15 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources												
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and		Net Difference Between Projected and Actual		Contributions After the	Total Deferred	Net Difference Between Expected and		Net Difference Between Projected and Actual		Change in	Total Deferred	Total Pension Expense
	As of June 30, 2013	As of June 30, 2014	Actual	Assumption	and Actual	Change in	Measurement	Outflows of	Actual	Assumption	and Actual	Change in	Inflows of		
	Discount Rate	Discount Rate	Experience	Changes	Investment Earnings	Proportion	Date	Resources	Experience	Changes	Investment Earnings	Proportion	Resources		
7.50%	7.50%														
83202	95,457,695	91,627,196	2,596,329	-	-	-	-	2,596,329	-	-	7,724,841	-	7,724,841	6,422,025	
83203	25,449,108	24,427,893	692,184	-	-	-	-	692,184	-	-	2,059,450	-	2,059,450	1,712,118	
83204	33,532,699	32,187,109	912,047	-	-	-	-	912,047	-	-	2,713,608	-	2,713,608	2,255,950	
83205	218,673,096	209,898,245	5,947,633	-	-	-	-	5,947,633	-	-	17,695,953	-	17,695,953	14,711,481	
83206	278,957,446	267,763,523	7,587,292	-	-	-	-	7,587,292	-	-	22,574,417	-	22,574,417	18,767,179	
83207	849,828	815,727	23,114	-	-	-	-	23,114	-	-	68,772	-	68,772	57,173	
83301	52,992,473	50,866,006	1,441,329	-	-	-	-	1,441,329	-	-	4,288,375	-	4,288,375	3,565,129	
83402	43,981,030	42,216,172	1,196,229	-	-	-	-	1,196,229	-	-	3,559,131	-	3,559,131	2,958,874	
83501	10,800,064	10,366,682	293,748	-	-	-	-	293,748	-	-	873,987	-	873,987	726,587	
83601	66,442,825	63,776,626	1,807,161	-	-	-	-	1,807,161	-	-	5,376,835	-	5,376,835	4,470,016	
83701	122,986,532	118,051,364	3,345,079	-	-	-	-	3,345,079	-	-	9,952,591	-	9,952,591	8,274,059	
83802	88,102,143	84,566,806	2,396,267	-	-	-	-	2,396,267	-	-	7,129,598	-	7,129,598	5,927,172	
83805	36,673,368	35,201,750	997,469	-	-	-	-	997,469	-	-	2,967,764	-	2,967,764	2,467,242	
83806	42,552,572	40,845,035	1,157,376	-	-	-	-	1,157,376	-	-	3,443,534	-	3,443,534	2,862,773	
83810	1,133,762	1,088,267	30,837	-	-	-	-	30,837	-	-	91,749	-	91,749	76,275	
83901	148,746,657	142,777,795	4,045,722	-	-	-	-	4,045,722	-	-	12,037,209	-	12,037,209	10,007,100	
84002	349,399,916	335,379,298	9,503,238	-	-	-	-	9,503,238	-	-	28,274,920	-	28,274,920	23,506,276	
84003	301,659,589	289,554,681	8,204,761	-	-	-	-	8,204,761	-	-	24,411,571	-	24,411,571	20,294,491	
84004	1,637,596	1,571,883	44,541	-	-	-	-	44,541	-	-	132,521	-	132,521	110,171	
84005	2,121,342	2,036,217	57,698	-	-	-	-	57,698	-	-	171,668	-	171,668	142,716	
84006	8,815,936	8,462,173	239,782	-	-	-	-	239,782	-	-	713,423	-	713,423	593,102	
84007	2,016,593	1,935,672	54,849	-	-	-	-	54,849	-	-	163,191	-	163,191	135,669	
84008	927,134	889,930	25,217	-	-	-	-	25,217	-	-	75,028	-	75,028	62,374	
84009	3,392,497	3,256,364	92,272	-	-	-	-	92,272	-	-	274,535	-	274,535	228,234	
84010	537,376	515,812	14,616	-	-	-	-	14,616	-	-	43,487	-	43,487	36,153	
84101	22,358,660	21,461,458	608,127	-	-	-	-	608,127	-	-	1,809,357	-	1,809,357	1,504,204	
84203	103,341,654	99,194,790	2,810,763	-	-	-	-	2,810,763	-	-	8,362,844	-	8,362,844	6,952,427	
84207	107,215,565	102,913,250	2,916,128	-	-	-	-	2,916,128	-	-	8,676,337	-	8,676,337	7,213,049	
84208	26,652,642	25,583,133	724,918	-	-	-	-	724,918	-	-	2,156,845	-	2,156,845	1,793,087	
84209	77,483,416	74,374,184	2,107,451	-	-	-	-	2,107,451	-	-	6,270,286	-	6,270,286	5,212,785	
84210	37,538,981	36,032,627	1,021,013	-	-	-	-	1,021,013	-	-	3,037,813	-	3,037,813	2,525,478	
84211	51,986,060	49,899,978	1,413,955	-	-	-	-	1,413,955	-	-	4,206,932	-	4,206,932	3,497,421	
84212	92,749,652	89,027,821	2,522,674	-	-	-	-	2,522,674	-	-	7,505,695	-	7,505,695	6,239,838	
84213	4,415,232	4,238,059	120,089	-	-	-	-	120,089	-	-	357,299	-	357,299	297,040	
84214	3,245,777	3,115,531	88,281	-	-	-	-	88,281	-	-	262,662	-	262,662	218,363	
84301	170,254,234	163,422,321	4,630,701	-	-	-	-	4,630,701	-	-	13,777,693	-	13,777,693	11,454,047	
84401	40,872,646	39,232,520	1,111,685	-	-	-	-	1,111,685	-	-	3,307,588	-	3,307,588	2,749,754	
84501	49,738,445	47,742,556	1,352,823	-	-	-	-	1,352,823	-	-	4,025,046	-	4,025,046	3,346,210	
84601	83,632,564	80,276,580	2,274,701	-	-	-	-	2,274,701	-	-	6,767,901	-	6,767,901	5,626,476	
84603	183,796,061	176,420,746	4,999,022	-	-	-	-	4,999,022	-	-	14,873,555	-	14,873,555	12,365,089	
84604	106,579,539	102,302,746	2,898,829	-	-	-	-	2,898,829	-	-	8,624,867	-	8,624,867	7,170,259	
84605	54,888,892	52,686,327	1,492,909	-	-	-	-	1,492,909	-	-	4,441,842	-	4,441,842	3,692,713	
84606	280,526	269,269	7,630	-	-	-	-	7,630	-	-	22,701	-	22,701	18,873	
90208	149,052	143,071	4,054	-	-	-	-	4,054	-	-	12,062	-	12,062	10,028	
90407	713,153	684,535	19,397	-	-	-	-	19,397	-	-	57,711	-	57,711	47,978	
90704	158,917	152,540	4,322	-	-	-	-	4,322	-	-	12,860	-	12,860	10,691	
90705	79,100	75,926	2,151	-	-	-	-	2,151	-	-	6,401	-	6,401	5,322	
90707	90,041	86,428	2,449	-	-	-	-	2,449	-	-	7,286	-	7,286	6,058	
90711	6,842,211	6,567,649	186,100	-	-	-	-	186,100	-	-	553,701	-	553,701	460,318	
90803	14,065,930	13,501,496	382,576	-	-	-	-	382,576	-	-	1,138,275	-	1,138,275	946,301	
91007	880,679	845,339	23,953	-	-	-	-	23,953	-	-	71,268	-	71,268	59,249	
91009	2,985,878	2,866,062	81,212	-	-	-	-	81,212	-	-	241,630	-	241,630	200,878	
91203	358,549	344,162	9,752	-	-	-	-	9,752	-	-	29,015	-	29,015	24,122	

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

**South Carolina Retirement System (SCRS)**  
**Schedule of Pension Amounts by Employer - Page 16 of 16**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	As of June 30, 2013	As of June 30, 2014	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources		
	Discount Rate	Discount Rate	Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			Actual Experience	Assumption Changes	Investment Earnings	Change in Allocated Proportion			
	7.50%	7.50%													
91503	70,131	67,317	1,907	-	-	-	-	1,907	-	-	5,675	-	5,675	4,718	
91605	103,852	99,685	2,825	-	-	-	-	2,825	-	-	8,404	-	8,404	6,987	
91803	111,206	106,743	3,025	-	-	-	-	3,025	-	-	8,999	-	8,999	7,482	
91807	35,514	34,089	966	-	-	-	-	966	-	-	2,874	-	2,874	2,389	
92202	667,235	640,461	18,148	-	-	-	-	18,148	-	-	53,996	-	53,996	44,889	
92204	100,623	96,586	2,737	-	-	-	-	2,737	-	-	8,143	-	8,143	6,770	
92302	5,077,087	4,873,355	138,090	-	-	-	-	138,090	-	-	410,859	-	410,859	341,567	
92310	71,028	68,178	1,932	-	-	-	-	1,932	-	-	5,748	-	5,748	4,779	
92319	97,036	93,142	2,639	-	-	-	-	2,639	-	-	7,853	-	7,853	6,528	
92404	368,952	354,147	10,035	-	-	-	-	10,035	-	-	29,857	-	29,857	24,822	
92502	735,573	706,056	20,007	-	-	-	-	20,007	-	-	59,526	-	59,526	49,487	
92609	29,954	28,752	815	-	-	-	-	815	-	-	2,424	-	2,424	2,015	
93005	1,985,742	1,906,059	54,010	-	-	-	-	54,010	-	-	160,695	-	160,695	133,593	
93808	400,879	384,793	10,903	-	-	-	-	10,903	-	-	32,441	-	32,441	26,970	
94216	84,301	80,918	2,293	-	-	-	-	2,293	-	-	6,822	-	6,822	5,671	
94218	70,849	68,006	1,927	-	-	-	-	1,927	-	-	5,733	-	5,733	4,766	
94504	20,627	19,799	561	-	-	-	-	561	-	-	1,669	-	1,669	1,388	
<b>Totals - SCRS</b>	<b>17,936,432,734</b>	<b>17,216,684,770</b>	<b>487,848,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>487,848,404</b>	<b>-</b>	<b>-</b>	<b>1,451,492,068</b>	<b>-</b>	<b>1,451,492,068</b>	<b>1,206,693,870</b>	

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 1 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
10100	72,290.23	0.04681%
10200	88,083.12	0.05704%
20102	2,646,751.78	1.71386%
20105	8,366.04	0.00542%
20400	101,034.48	0.06542%
20600	308,336.15	0.19966%
21400	3,290.48	0.00213%
30100	814,471.90	0.52740%
30200	97,734.71	0.06329%
30300	412,997.91	0.26743%
30400	85,482.62	0.05535%
30500	396,815.72	0.25695%
30600	78,087.76	0.05056%
30700	14,070.23	0.00911%
30800	5,532.31	0.00358%
31100	1,786.28	0.00116%
31102	351.82	0.00023%
31104	18,778.46	0.01216%
31105	22,902.76	0.01483%
31108	182,784.70	0.11836%
31113	1,481.61	0.00096%
31121	13.48	0.00001%
31123	15,049.67	0.00975%
31124	26,076.07	0.01689%
31126	12,148.69	0.00787%
31138	25,249.33	0.01635%
31140	41,015.23	0.02656%
31142	5,427.22	0.00351%
31143	13,161.78	0.00852%
31146	16,065.36	0.01040%
31200	5,784.77	0.00375%
31300	73,421.57	0.04754%
31400	254,733.57	0.16495%
31600	68,035.51	0.04406%
31700	239,793.09	0.15527%
40100	96,282.30	0.06235%
40200	895,186.66	0.57966%
40700	2,267,884.24	1.46853%
40900	25,193,471.14	16.31358%
41400	5,600,740.60	3.62666%
41700	2,709.09	0.00175%
42200	339,174.58	0.21963%
50100	255,142.59	0.16521%
50200	513,980.97	0.33282%
50515	15,539.60	0.01006%
51300	598,266.43	0.38740%

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 2 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
51400	374,079.11	0.24223%
51500	28,048.60	0.01816%
51700	34,361.17	0.02225%
51800	1,387,924.38	0.89873%
52200	616.32	0.00040%
54100	2,579.27	0.00167%
54200	5,876,736.32	3.80538%
54300	31,571.72	0.02044%
60601	12,233.65	0.00792%
60700	86,088.91	0.05575%
61000	28,052.27	0.01816%
61200	416.99	0.00027%
63500	6,271.06	0.00406%
63700	6,601.41	0.00427%
64100	19,626.58	0.01271%
67100	5,032.49	0.00326%
67300	27,962.52	0.01811%
67500	377,117.44	0.24420%
67900	4,895.25	0.00317%
70101	249,394.33	0.16149%
70102	109,641.04	0.07100%
70104	24,772.08	0.01604%
70108	21,536.34	0.01395%
70202	414,997.74	0.26872%
70203	1,303,200.56	0.84386%
70209	24,114.14	0.01561%
70212	18,484.41	0.01197%
70215	23,500.82	0.01522%
70220	5,115.32	0.00331%
70222	5,079.25	0.00329%
70224	2,118.60	0.00137%
70301	155,006.46	0.10037%
70303	40,989.35	0.02654%
70305	25,192.07	0.01631%
70401	55,269.77	0.03579%
70402	1,660,163.49	1.07501%
70404	64,470.32	0.04175%
70406	21,675.56	0.01404%
70413	13,278.87	0.00860%
70420	87,758.63	0.05683%
70501	121,045.41	0.07838%
70502	66,408.99	0.04300%
70504	34,743.40	0.02250%
70505	3,235.68	0.00210%
70507	9,797.33	0.00634%
70601	32,384.43	0.02097%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 3 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
70602	153,821.40	0.09960%
70603	72,432.32	0.04690%
70701	2,300,588.55	1.48971%
70702	580,619.36	0.37597%
70705	2,178.70	0.00141%
70712	837,588.87	0.54237%
70714	146,504.57	0.09487%
70715	2,986.71	0.00193%
70801	1,229,265.14	0.79599%
70802	279,406.88	0.18092%
70804	22,794.23	0.01476%
70806	184,365.27	0.11938%
70807	9,926.59	0.00643%
70901	157,646.15	0.10208%
70902	48,165.08	0.03119%
70903	5,155.76	0.00334%
71001	4,279,826.90	2.77133%
71006	4,881,897.75	3.16119%
71008	1,484,750.35	0.96142%
71012	135,398.57	0.08767%
71016	1,058.66	0.00069%
71018	3,305,104.20	2.14016%
71019	253,166.05	0.16393%
71020	4,439.85	0.00287%
71025	324,766.41	0.21030%
71035	322,552.61	0.20886%
71038	10,313.74	0.00668%
71044	10,738.91	0.00695%
71103	450,447.06	0.29168%
71105	366,628.05	0.23740%
71109	50,472.68	0.03268%
71201	227,091.61	0.14705%
71202	392,974.75	0.25446%
71213	13,261.19	0.00859%
71301	166,528.51	0.10783%
71302	60,107.22	0.03892%
71303	337,454.14	0.21851%
71305	21,607.71	0.01399%
71307	3,329.34	0.00216%
71309	4,645.67	0.00301%
71312	398.04	0.00026%
71401	530,004.04	0.34319%
71402	123,543.27	0.08000%
71406	23,341.33	0.01511%
71407	24,082.46	0.01559%
71409	2,624.53	0.00170%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 4 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
71501	1,025,672.12	0.66416%
71504	183,022.31	0.11851%
71505	1,604.52	0.00104%
71506	70,104.20	0.04539%
71601	685,292.29	0.44375%
71605	246,997.73	0.15994%
71607	177,089.24	0.11467%
71610	2,571.32	0.00167%
71701	347,376.01	0.22494%
71702	119,355.39	0.07729%
71705	38,881.58	0.02518%
71706	16,132.52	0.01045%
71802	37,077.42	0.02401%
71803	1,287,527.53	0.83372%
71809	951,070.67	0.61585%
71812	2,655.46	0.00172%
71815	8,012.22	0.00519%
71901	360,060.99	0.23315%
71902	6,198.55	0.00401%
71904	39,346.38	0.02548%
71905	28,519.43	0.01847%
72001	99,685.47	0.06455%
72002	382,767.25	0.24785%
72011	485.96	0.00031%
72101	1,050,691.65	0.68036%
72102	1,089,755.99	0.70565%
72108	12,175.69	0.00788%
72109	7,218.20	0.00467%
72111	6,425.14	0.00416%
72113	3,584.96	0.00232%
72117	21,614.75	0.01400%
72119	133,440.96	0.08641%
72120	7,165.44	0.00464%
72122	25,421.30	0.01646%
72123	32,634.78	0.02113%
72126	6,034.80	0.00391%
72201	319,649.73	0.20698%
72202	1,307,391.75	0.84658%
72302	1,282,942.37	0.83075%
72303	559.31	0.00036%
72304	3,791.53	0.00246%
72305	4,635,228.72	3.00146%
72309	480,626.17	0.31122%
72314	176,925.23	0.11456%
72321	2,895.71	0.00188%
72323	522,963.05	0.33864%

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 5 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
72324	228,907.85	0.14823%
72328	50,160.70	0.03248%
72329	278,860.31	0.18057%
72332	209,804.92	0.13586%
72333	152,933.03	0.09903%
72338	228,180.04	0.14775%
72343	126,842.46	0.08213%
72346	235,866.91	0.15273%
72349	317.49	0.00021%
72352	60,519.22	0.03919%
72353	17,824.44	0.01154%
72402	282,999.06	0.18325%
72403	676,353.32	0.43796%
72409	4,548.44	0.00295%
72412	29,382.70	0.01903%
72501	271,146.32	0.17558%
72502	30,803.97	0.01995%
72509	31,841.58	0.02062%
72510	16,294.14	0.01055%
72601	5,155,439.80	3.33831%
72602	422,697.44	0.27371%
72604	2,365,689.81	1.53186%
72605	166,664.44	0.10792%
72606	41,876.94	0.02712%
72614	22,373.27	0.01449%
72616	665.08	0.00043%
72622	2,778.17	0.00180%
72701	645,606.24	0.41805%
72702	147,821.04	0.09572%
72705	211,314.02	0.13683%
72801	289,223.87	0.18728%
72802	509,585.10	0.32997%
72806	28,528.87	0.01847%
72807	895.42	0.00058%
72901	916,668.62	0.59357%
72902	334,993.06	0.21692%
73001	178,894.79	0.11584%
73002	684,542.17	0.44326%
73101	173,055.66	0.11206%
73102	50,669.66	0.03281%
73201	3,623,135.33	2.34610%
73202	353,628.30	0.22899%
73203	304,197.76	0.19698%
73204	148,422.83	0.09611%
73205	360,672.35	0.23355%
73206	137,247.12	0.08887%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 6 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
73207	4,372.70	0.00283%
73208	827.40	0.00054%
73209	39,580.14	0.02563%
73212	9,342.19	0.00605%
73213	17,584.20	0.01139%
73215	14,826.86	0.00960%
73216	25,632.85	0.01660%
73217	152,109.99	0.09850%
73223	9,007.87	0.00583%
73224	4,493.97	0.00291%
73225	196,794.49	0.12743%
73226	28,173.87	0.01824%
73301	328,236.08	0.21254%
73302	134,979.17	0.08740%
73303	122,249.70	0.07916%
73311	16,251.22	0.01052%
73401	222,673.68	0.14419%
73402	228,512.68	0.14797%
73406	20,161.83	0.01306%
73407	7,104.54	0.00460%
73501	30,084.26	0.01948%
73502	138,599.65	0.08975%
73601	270,648.07	0.17525%
73602	426,929.14	0.27645%
73604	8,097.09	0.00524%
73607	12,674.71	0.00821%
73609	13,106.19	0.00849%
73702	791,950.44	0.51281%
73703	326,449.66	0.21139%
73707	63,938.04	0.04140%
73708	97,519.16	0.06315%
73710	6,008.16	0.00389%
73801	409,198.01	0.26497%
73802	5,335.76	0.00346%
73803	888,291.36	0.57520%
73805	4,858.40	0.00315%
73806	13,865.56	0.00898%
73807	14,176.59	0.00918%
73809	4,704.09	0.00305%
73810	4,724.80	0.00306%
73811	12,862.47	0.00833%
73812	34,204.10	0.02215%
73815	2,782.29	0.00180%
73819	6,955.69	0.00450%
73820	7,123.31	0.00461%
73901	316,801.06	0.20514%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 7 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
73902	97,038.26	0.06284%
73903	855,116.24	0.55372%
73906	86,905.96	0.05627%
73907	35,691.98	0.02311%
73911	195,055.10	0.12630%
74002	7,725.67	0.00500%
74003	4,898,738.95	3.17209%
74005	4,736,002.22	3.06671%
74009	1,163.19	0.00075%
74010	157,230.91	0.10181%
74013	165,771.61	0.10734%
74101	40,179.84	0.02602%
74102	188,475.93	0.12204%
74106	3,426.62	0.00222%
74203	3,062,982.17	1.98338%
74204	112,903.62	0.07311%
74208	5,442.87	0.00352%
74213	69,338.39	0.04490%
74216	42,292.04	0.02739%
74217	30,170.30	0.01954%
74218	23,942.31	0.01550%
74219	770.40	0.00050%
74221	28,303.86	0.01833%
74222	42,067.87	0.02724%
74223	21,448.81	0.01389%
74224	24,251.28	0.01570%
74226	35,002.45	0.02267%
74228	2,130.95	0.00138%
74229	126,142.79	0.08168%
74230	1,090,513.80	0.70614%
74234	12,410.56	0.00804%
74239	4,670.97	0.00302%
74301	981,970.95	0.63586%
74302	1,039,510.04	0.67312%
74308	2,790.34	0.00181%
74310	2,644.18	0.00171%
74311	6,491.63	0.00420%
74401	342,152.58	0.22155%
74402	227,692.16	0.14744%
74406	11,427.69	0.00740%
74408	9,577.29	0.00620%
74501	417,984.22	0.27066%
74504	109,598.72	0.07097%
74506	847.32	0.00055%
74509	16,916.01	0.01095%
74510	4,430.38	0.00287%

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 8 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
74601	1,493,881.70	0.96734%
74602	2,136,992.68	1.38377%
74604	295,666.10	0.19145%
74607	102,816.11	0.06658%
74609	212,799.89	0.13779%
74613	168,049.32	0.10882%
74620	1,621.65	0.00105%
75025	14,342.08	0.00929%
80101	1,657.92	0.00107%
80201	8,054.06	0.00522%
80401	4,667.72	0.00302%
80402	1,448.96	0.00094%
80405	10,622.59	0.00688%
80503	3,122.34	0.00202%
80601	115.76	0.00007%
80701	8,398.21	0.00544%
80801	22,640.03	0.01466%
81001	31,360.92	0.02031%
81102	8,525.32	0.00552%
81301	100.41	0.00007%
81402	153.31	0.00010%
81403	266.18	0.00017%
81501	9,231.42	0.00598%
81601	286.77	0.00019%
81701	224.55	0.00015%
81802	41,250.77	0.02671%
82001	239.54	0.00016%
82101	5,756.00	0.00373%
82106	81.23	0.00005%
82107	1,114.72	0.00072%
82201	8,757.76	0.00567%
82301	28,455.44	0.01843%
82401	1,677.19	0.00109%
82402	845.47	0.00055%
82501	3,239.44	0.00210%
82502	2,679.47	0.00174%
82601	31,117.39	0.02015%
82701	2,388.87	0.00155%
82801	4,774.98	0.00309%
82901	4,356.28	0.00282%
83001	2,271.17	0.00147%
83202	2,786.40	0.00180%
83205	10,487.10	0.00679%
83206	37,343.14	0.02418%
83402	2,570.44	0.00166%
83501	4,238.99	0.00274%

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 9 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
83601	7,570.71	0.00490%
83701	2,001.26	0.00130%
83805	9,398.89	0.00609%
83806	1,417.26	0.00092%
83901	3,344.43	0.00217%
84002	26,899.52	0.01742%
84003	65,489.46	0.04241%
84203	11,570.18	0.00749%
84207	10,270.64	0.00665%
84208	984.61	0.00064%
84209	10,546.82	0.00683%
84210	14,285.27	0.00925%
84211	255.61	0.00017%
84212	1,496.93	0.00097%
84301	18,726.35	0.01213%
84401	9,147.75	0.00592%
84603	5,313.65	0.00344%
84604	3,847.74	0.00249%
84605	57.96	0.00004%
90203	584,815.14	0.37869%
90208	7,157.51	0.00463%
90403	781,917.04	0.50632%
90407	39,925.67	0.02585%
90704	334,848.83	0.21683%
90705	381,482.93	0.24702%
90707	84,369.59	0.05463%
90709	1,004,009.11	0.65013%
90710	72,636.78	0.04703%
90711	263,963.04	0.17092%
90803	375,303.78	0.24302%
90807	12,268.91	0.00794%
90809	5,722.40	0.00371%
90810	13,406.81	0.00868%
91007	698,579.14	0.45235%
91009	109,507.78	0.07091%
91203	26,430.42	0.01711%
91503	11,038.70	0.00715%
91604	15,231.53	0.00986%
91605	8,954.17	0.00580%
91803	184,491.69	0.11946%
91804	2,311.20	0.00150%
91807	50,218.70	0.03252%
92109	24,388.66	0.01579%
92114	34,127.96	0.02210%
92116	17,694.50	0.01146%
92117	24,901.58	0.01612%

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

**Police Officers Retirement System (PORS)**  
**Schedule of Employer Allocations - Page 10 of 10**  
**Fiscal Year Ended June 30, 2014**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Employer Allocation Percentage</b>
92118	8,711.59	0.00564%
92202	41,188.16	0.02667%
92204	258,677.65	0.16750%
92302	479,324.57	0.31038%
92310	155,753.95	0.10086%
92313	74,993.59	0.04856%
92318	5,688.81	0.00368%
92319	241,984.21	0.15669%
92404	17,295.63	0.01120%
92502	61,697.97	0.03995%
92606	869,692.39	0.56315%
92609	6,359.36	0.00412%
92805	66,175.11	0.04285%
93005	186,623.74	0.12084%
93706	48,465.29	0.03138%
93808	31,503.13	0.02040%
94215	61,036.75	0.03952%
94216	211,476.71	0.13694%
94218	70,347.95	0.04555%
94219	45,544.72	0.02949%
94220	38,274.83	0.02478%
94221	41,944.57	0.02716%
94224	9,095.08	0.00589%
94225	73,292.78	0.04746%
94226	44,230.86	0.02864%
94227	47,141.52	0.03053%
94228	13,259.18	0.00859%
94229	25,243.96	0.01635%
94231	26,639.35	0.01725%
94232	870.49	0.00056%
94504	7,325.41	0.00474%
94607	41,786.14	0.02706%
<b>Totals</b>	<b>\$ 154,432,490.26</b>	<b>100.00000%</b>

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 1 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense		
	As of June 30, 2013	As of June 30, 2014	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources			
	Discount Rate	Discount Rate	Actual Experience	Assumption Changes	Investment	Earnings	Proportion		Actual Experience	Assumption Changes	Investment Earnings	Proportion				
	7.50%	7.50%														
10100	970,358	896,143	23,914	-	-	-	-	23,914	-	-	-	-	103,690	-	103,690	78,401
10200	1,182,361	1,091,932	29,139	-	-	-	-	29,139	-	-	-	-	126,345	-	126,345	95,531
20102	35,527,784	32,810,549	875,568	-	-	-	-	875,568	-	-	-	-	3,796,421	-	3,796,421	2,870,517
20105	112,293	103,705	2,767	-	-	-	-	2,767	-	-	-	-	11,999	-	11,999	9,073
20400	1,356,201	1,252,476	33,423	-	-	-	-	33,423	-	-	-	-	144,921	-	144,921	109,576
20600	4,138,855	3,822,308	102,000	-	-	-	-	102,000	-	-	-	-	442,269	-	442,269	334,405
21400	44,175	40,796	1,089	-	-	-	-	1,089	-	-	-	-	4,720	-	4,720	3,569
30100	10,932,795	10,096,633	269,434	-	-	-	-	269,434	-	-	-	-	1,168,254	-	1,168,254	883,331
30200	1,311,901	1,211,565	32,331	-	-	-	-	32,331	-	-	-	-	140,187	-	140,187	105,997
30300	5,543,730	5,119,734	136,623	-	-	-	-	136,623	-	-	-	-	592,391	-	592,391	447,913
30400	1,147,452	1,059,693	28,278	-	-	-	-	28,278	-	-	-	-	122,614	-	122,614	92,710
30500	5,326,524	4,919,140	131,270	-	-	-	-	131,270	-	-	-	-	569,181	-	569,181	430,364
30600	1,048,178	968,011	25,832	-	-	-	-	25,832	-	-	-	-	112,006	-	112,006	84,689
30700	188,869	174,423	4,655	-	-	-	-	4,655	-	-	-	-	20,182	-	20,182	15,260
30800	74,254	68,575	1,830	-	-	-	-	1,830	-	-	-	-	7,935	-	7,935	5,999
31100	23,984	22,150	591	-	-	-	-	591	-	-	-	-	2,563	-	2,563	1,938
31102	4,726	4,365	116	-	-	-	-	116	-	-	-	-	505	-	505	382
31104	252,073	232,794	6,212	-	-	-	-	6,212	-	-	-	-	26,936	-	26,936	20,367
31105	307,422	283,910	7,576	-	-	-	-	7,576	-	-	-	-	32,850	-	32,850	24,839
31108	2,453,550	2,265,897	60,467	-	-	-	-	60,467	-	-	-	-	262,181	-	262,181	198,238
31113	19,880	18,359	490	-	-	-	-	490	-	-	-	-	2,124	-	2,124	1,606
31121	187	172	5	-	-	-	-	5	-	-	-	-	20	-	20	15
31123	202,011	186,561	4,978	-	-	-	-	4,978	-	-	-	-	21,586	-	21,586	16,322
31124	350,021	323,251	8,626	-	-	-	-	8,626	-	-	-	-	37,403	-	37,403	28,280
31126	163,081	150,608	4,019	-	-	-	-	4,019	-	-	-	-	17,426	-	17,426	13,176
31138	338,931	313,009	8,353	-	-	-	-	8,353	-	-	-	-	36,217	-	36,217	27,384
31140	550,561	508,453	13,568	-	-	-	-	13,568	-	-	-	-	58,832	-	58,832	44,483
31142	72,844	67,273	1,795	-	-	-	-	1,795	-	-	-	-	7,784	-	7,784	5,886
31143	176,679	163,167	4,354	-	-	-	-	4,354	-	-	-	-	18,880	-	18,880	14,275
31146	215,651	199,158	5,315	-	-	-	-	5,315	-	-	-	-	23,044	-	23,044	17,424
31200	77,654	71,714	1,914	-	-	-	-	1,914	-	-	-	-	8,298	-	8,298	6,274
31300	985,553	910,176	24,289	-	-	-	-	24,289	-	-	-	-	105,314	-	105,314	79,629
31400	3,419,327	3,157,810	84,268	-	-	-	-	84,268	-	-	-	-	365,382	-	365,382	276,269
31600	913,248	843,401	22,507	-	-	-	-	22,507	-	-	-	-	97,588	-	97,588	73,787
31700	3,218,787	2,972,608	79,326	-	-	-	-	79,326	-	-	-	-	343,953	-	343,953	260,066
40100	1,292,415	1,193,569	31,851	-	-	-	-	31,851	-	-	-	-	138,105	-	138,105	104,423
40200	12,016,234	11,097,208	296,135	-	-	-	-	296,135	-	-	-	-	1,284,028	-	1,284,028	970,869
40700	30,442,182	28,113,903	750,235	-	-	-	-	750,235	-	-	-	-	3,252,985	-	3,252,985	2,459,619
40900	338,176,070	312,311,695	8,334,207	-	-	-	-	8,334,207	-	-	-	-	36,136,745	-	36,136,745	27,323,417
41400	75,179,665	69,429,774	1,852,772	-	-	-	-	1,852,772	-	-	-	-	8,033,534	-	8,033,534	6,074,247
41700	36,360	33,579	896	-	-	-	-	896	-	-	-	-	3,885	-	3,885	2,938
42200	4,552,745	4,204,542	112,201	-	-	-	-	112,201	-	-	-	-	486,496	-	486,496	367,845
50100	3,424,820	3,162,883	84,403	-	-	-	-	84,403	-	-	-	-	365,969	-	365,969	276,713
50200	6,899,246	6,371,578	170,029	-	-	-	-	170,029	-	-	-	-	737,238	-	737,238	557,434
50515	208,582	192,630	5,140	-	-	-	-	5,140	-	-	-	-	22,289	-	22,289	16,853
51300	8,030,633	7,416,434	197,912	-	-	-	-	197,912	-	-	-	-	858,136	-	858,136	648,846
51400	5,021,320	4,637,279	123,748	-	-	-	-	123,748	-	-	-	-	536,567	-	536,567	405,705
51500	376,493	347,698	9,279	-	-	-	-	9,279	-	-	-	-	40,231	-	40,231	30,419
51700	461,236	425,960	11,367	-	-	-	-	11,367	-	-	-	-	49,287	-	49,287	37,266
51800	18,630,343	17,205,457	459,137	-	-	-	-	459,137	-	-	-	-	1,990,798	-	1,990,798	1,505,265
52200	8,271	7,639	204	-	-	-	-	204	-	-	-	-	884	-	884	668
54100	34,619	31,971	853	-	-	-	-	853	-	-	-	-	3,699	-	3,699	2,797
54200	78,884,398	72,851,162	1,944,074	-	-	-	-	1,944,074	-	-	-	-	8,429,414	-	8,429,414	6,373,576

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 2 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources															
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date		Total Deferred Outflows of Resources		Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources		Total Pension Expense	
	As of June 30, 2013	As of June 30, 2014	Assumption	Change in Proportion	Assumption	Change in Proportion	Assumption	Change in Proportion	Assumption	Change in Proportion	Assumption	Change in Proportion	Assumption	Change in Proportion	Assumption	Change in Proportion		
	Discount Rate	Discount Rate	Experience	Changes	Investment	Earnings	Measurement Date	Outflows of Resources	Experience	Changes	Investment	Earnings	Allocated	Proportion	Investment	Earnings		Allocated
7.50%	7.50%																	
54300	423,798	391,386	10,444	-	-	-	-	10,444	-	-	-	45,286	-	-	45,286	-	-	34,241
60601	164,221	151,661	4,047	-	-	-	-	4,047	-	-	-	17,548	-	-	17,548	-	-	13,268
60700	1,155,579	1,067,198	28,479	-	-	-	-	28,479	-	-	-	123,483	-	-	123,483	-	-	93,367
61000	376,555	347,756	9,280	-	-	-	-	9,280	-	-	-	40,238	-	-	40,238	-	-	30,424
61200	5,597	5,169	138	-	-	-	-	138	-	-	-	598	-	-	598	-	-	452
63500	84,183	77,745	2,075	-	-	-	-	2,075	-	-	-	8,996	-	-	8,996	-	-	6,802
63700	88,620	81,842	2,184	-	-	-	-	2,184	-	-	-	9,470	-	-	9,470	-	-	7,160
64100	263,454	243,305	6,493	-	-	-	-	6,493	-	-	-	28,152	-	-	28,152	-	-	21,286
67100	67,558	62,391	1,665	-	-	-	-	1,665	-	-	-	7,219	-	-	7,219	-	-	5,458
67300	375,353	346,645	9,250	-	-	-	-	9,250	-	-	-	40,109	-	-	40,109	-	-	30,327
67500	5,062,116	4,674,955	124,754	-	-	-	-	124,754	-	-	-	540,927	-	-	540,927	-	-	409,001
67900	65,713	60,687	1,619	-	-	-	-	1,619	-	-	-	7,022	-	-	7,022	-	-	5,309
70101	3,347,664	3,091,628	82,502	-	-	-	-	82,502	-	-	-	357,724	-	-	357,724	-	-	270,479
70102	1,471,728	1,359,167	36,270	-	-	-	-	36,270	-	-	-	157,266	-	-	157,266	-	-	118,910
70104	332,526	307,093	8,195	-	-	-	-	8,195	-	-	-	35,533	-	-	35,533	-	-	26,867
70108	289,076	266,967	7,124	-	-	-	-	7,124	-	-	-	30,890	-	-	30,890	-	-	23,356
70202	5,570,575	5,144,526	137,285	-	-	-	-	137,285	-	-	-	595,259	-	-	595,259	-	-	450,082
70203	17,493,069	16,155,164	431,110	-	-	-	-	431,110	-	-	-	1,869,271	-	-	1,869,271	-	-	1,413,377
70209	323,695	298,938	7,977	-	-	-	-	7,977	-	-	-	34,589	-	-	34,589	-	-	26,153
70212	248,114	229,138	6,115	-	-	-	-	6,115	-	-	-	26,513	-	-	26,513	-	-	20,047
70215	315,465	291,338	7,775	-	-	-	-	7,775	-	-	-	33,710	-	-	33,710	-	-	25,488
70220	68,657	63,406	1,692	-	-	-	-	1,692	-	-	-	7,337	-	-	7,337	-	-	5,547
70222	68,180	62,966	1,680	-	-	-	-	1,680	-	-	-	7,286	-	-	7,286	-	-	5,509
70224	28,441	26,266	701	-	-	-	-	701	-	-	-	3,039	-	-	3,039	-	-	2,298
70301	2,080,684	1,921,549	51,278	-	-	-	-	51,278	-	-	-	222,337	-	-	222,337	-	-	168,112
70303	550,208	508,127	13,560	-	-	-	-	13,560	-	-	-	58,794	-	-	58,794	-	-	44,455
70305	338,164	312,301	8,334	-	-	-	-	8,334	-	-	-	36,135	-	-	36,135	-	-	27,322
70401	741,896	685,154	18,284	-	-	-	-	18,284	-	-	-	79,277	-	-	79,277	-	-	59,943
70402	22,284,641	20,580,267	549,196	-	-	-	-	549,196	-	-	-	2,381,288	-	-	2,381,288	-	-	1,800,519
70404	865,404	799,216	21,328	-	-	-	-	21,328	-	-	-	92,475	-	-	92,475	-	-	69,922
70406	290,962	268,709	7,171	-	-	-	-	7,171	-	-	-	31,092	-	-	31,092	-	-	23,509
70413	178,234	164,602	4,393	-	-	-	-	4,393	-	-	-	19,046	-	-	19,046	-	-	14,401
70420	1,178,008	1,087,912	29,032	-	-	-	-	29,032	-	-	-	125,879	-	-	125,879	-	-	95,179
70501	1,624,817	1,500,547	40,043	-	-	-	-	40,043	-	-	-	173,624	-	-	173,624	-	-	131,279
70502	891,420	823,242	21,969	-	-	-	-	21,969	-	-	-	95,255	-	-	95,255	-	-	72,024
70504	466,357	430,689	11,493	-	-	-	-	11,493	-	-	-	49,834	-	-	49,834	-	-	37,680
70505	43,429	40,107	1,070	-	-	-	-	1,070	-	-	-	4,641	-	-	4,641	-	-	3,509
70507	131,509	121,451	3,241	-	-	-	-	3,241	-	-	-	14,053	-	-	14,053	-	-	10,625
70601	434,702	401,455	10,713	-	-	-	-	10,713	-	-	-	46,451	-	-	46,451	-	-	35,122
70602	2,064,764	1,906,846	50,885	-	-	-	-	50,885	-	-	-	220,636	-	-	220,636	-	-	166,825
70603	972,266	897,905	23,961	-	-	-	-	23,961	-	-	-	103,894	-	-	103,894	-	-	78,556
70701	30,881,175	28,519,321	761,054	-	-	-	-	761,054	-	-	-	3,299,895	-	-	3,299,895	-	-	2,495,088
70702	7,793,755	7,197,673	192,074	-	-	-	-	192,074	-	-	-	832,824	-	-	832,824	-	-	629,707
70705	29,250	27,013	721	-	-	-	-	721	-	-	-	3,126	-	-	3,126	-	-	2,363
70712	11,243,098	10,383,204	277,082	-	-	-	-	277,082	-	-	-	1,201,413	-	-	1,201,413	-	-	908,402
70714	1,966,546	1,816,141	48,465	-	-	-	-	48,465	-	-	-	210,141	-	-	210,141	-	-	158,890
70715	40,091	37,025	988	-	-	-	-	988	-	-	-	4,284	-	-	4,284	-	-	3,239
70801	16,500,633	15,238,632	406,651	-	-	-	-	406,651	-	-	-	1,763,221	-	-	1,763,221	-	-	1,333,192
70802	3,750,526	3,463,678	92,430	-	-	-	-	92,430	-	-	-	400,773	-	-	400,773	-	-	303,029
70804	305,971	282,569	7,541	-	-	-	-	7,541	-	-	-	32,695	-	-	32,695	-	-	24,721
70806	2,474,756	2,285,482	60,989	-	-	-	-	60,989	-	-	-	264,447	-	-	264,447	-	-	199,951
70807	133,251	123,059	3,284	-	-	-	-	3,284	-	-	-	14,239	-	-	14,239	-	-	10,766
70901	2,116,111	1,954,267	52,151	-	-	-	-	52,151	-	-	-	226,123	-	-	226,123	-	-	170,974

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 3 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense	
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources		
	As of June 30, 2013	As of June 30, 2014	Assumption	Change in Proportion	Investment Earnings	Change in Proportion		Experience	Changes	Investment Earnings	Proportion	Resources			
	Discount Rate 7.50%	Discount Rate 7.50%	Changes												
70902	646,519	597,072	15,933	-	-	-	-	15,933	-	-	-	69,086	-	69,086	52,236
70903	69,217	63,923	1,706	-	-	-	-	1,706	-	-	-	7,396	-	7,396	5,592
71001	57,448,805	53,055,006	1,415,802	-	-	-	-	1,415,802	-	-	-	6,138,853	-	6,138,853	4,641,657
71006	65,530,517	60,518,612	1,614,973	-	-	-	-	1,614,973	-	-	-	7,002,447	-	7,002,447	5,294,631
71008	19,930,055	18,405,765	491,168	-	-	-	-	491,168	-	-	-	2,129,682	-	2,129,682	1,610,277
71012	1,817,479	1,678,474	44,791	-	-	-	-	44,791	-	-	-	194,212	-	194,212	146,846
71016	14,221	13,133	350	-	-	-	-	350	-	-	-	1,520	-	1,520	1,149
71018	44,364,949	40,971,829	1,093,356	-	-	-	-	1,093,356	-	-	-	4,740,741	-	4,740,741	3,584,529
71019	3,398,286	3,138,378	83,749	-	-	-	-	83,749	-	-	-	363,133	-	363,133	274,569
71020	59,598	55,040	1,469	-	-	-	-	1,469	-	-	-	6,369	-	6,369	4,815
71025	4,359,399	4,025,983	107,436	-	-	-	-	107,436	-	-	-	465,836	-	465,836	352,224
71035	4,329,673	3,998,531	106,703	-	-	-	-	106,703	-	-	-	462,659	-	462,659	349,822
71038	138,433	127,845	3,412	-	-	-	-	3,412	-	-	-	14,793	-	14,793	11,185
71044	144,155	133,129	3,553	-	-	-	-	3,553	-	-	-	15,404	-	15,404	11,647
71103	6,046,425	5,583,983	149,012	-	-	-	-	149,012	-	-	-	646,108	-	646,108	488,529
71105	4,921,299	4,544,908	121,283	-	-	-	-	121,283	-	-	-	525,879	-	525,879	397,623
71109	677,510	625,692	16,697	-	-	-	-	16,697	-	-	-	72,397	-	72,397	54,740
71201	3,048,285	2,815,146	75,124	-	-	-	-	75,124	-	-	-	325,733	-	325,733	246,291
71202	5,274,969	4,871,529	129,999	-	-	-	-	129,999	-	-	-	563,672	-	563,672	426,199
71213	178,006	164,392	4,387	-	-	-	-	4,387	-	-	-	19,021	-	19,021	14,382
71301	2,235,348	2,064,385	55,089	-	-	-	-	55,089	-	-	-	238,864	-	238,864	180,608
71302	806,822	745,114	19,884	-	-	-	-	19,884	-	-	-	86,215	-	86,215	65,188
71303	4,529,694	4,183,254	111,632	-	-	-	-	111,632	-	-	-	484,033	-	484,033	365,983
71305	290,050	267,867	7,148	-	-	-	-	7,148	-	-	-	30,994	-	30,994	23,435
71307	44,693	41,275	1,101	-	-	-	-	1,101	-	-	-	4,776	-	4,776	3,611
71309	62,355	57,586	1,537	-	-	-	-	1,537	-	-	-	6,663	-	6,663	5,038
71312	5,348	4,939	132	-	-	-	-	132	-	-	-	572	-	572	432
71401	7,114,338	6,570,219	175,330	-	-	-	-	175,330	-	-	-	760,223	-	760,223	574,813
71402	1,658,337	1,531,504	40,869	-	-	-	-	40,869	-	-	-	177,206	-	177,206	133,988
71406	313,309	289,347	7,721	-	-	-	-	7,721	-	-	-	33,480	-	33,480	25,314
71407	323,259	298,536	7,967	-	-	-	-	7,967	-	-	-	34,543	-	34,543	26,118
71409	35,220	32,526	868	-	-	-	-	868	-	-	-	3,764	-	3,764	2,846
71501	13,767,771	12,714,785	339,301	-	-	-	-	339,301	-	-	-	1,471,194	-	1,471,194	1,112,387
71504	2,456,742	2,268,845	60,545	-	-	-	-	60,545	-	-	-	262,522	-	262,522	198,496
71505	21,538	19,891	531	-	-	-	-	531	-	-	-	2,302	-	2,302	1,740
71506	941,026	869,054	23,191	-	-	-	-	23,191	-	-	-	100,556	-	100,556	76,032
71601	9,198,795	8,495,253	226,701	-	-	-	-	226,701	-	-	-	982,963	-	982,963	743,230
71605	3,315,492	3,061,916	81,709	-	-	-	-	81,709	-	-	-	354,286	-	354,286	267,880
71607	2,377,098	2,195,293	58,583	-	-	-	-	58,583	-	-	-	254,012	-	254,012	192,061
71610	34,515	31,875	851	-	-	-	-	851	-	-	-	3,688	-	3,688	2,789
71701	4,662,882	4,306,256	114,915	-	-	-	-	114,915	-	-	-	498,265	-	498,265	376,744
71702	1,602,118	1,479,584	39,484	-	-	-	-	39,484	-	-	-	171,199	-	171,199	129,445
71705	521,912	481,995	12,862	-	-	-	-	12,862	-	-	-	55,770	-	55,770	42,169
71706	216,543	199,981	5,337	-	-	-	-	5,337	-	-	-	23,139	-	23,139	17,496
71802	497,700	459,635	12,266	-	-	-	-	12,266	-	-	-	53,183	-	53,183	40,212
71803	17,282,683	15,960,869	425,925	-	-	-	-	425,925	-	-	-	1,846,790	-	1,846,790	1,396,379
71809	12,766,380	11,789,982	314,622	-	-	-	-	314,622	-	-	-	1,364,187	-	1,364,187	1,031,478
71812	35,634	32,909	878	-	-	-	-	878	-	-	-	3,808	-	3,808	2,879
71815	107,546	99,320	2,650	-	-	-	-	2,650	-	-	-	11,492	-	11,492	8,689
71901	4,833,156	4,463,507	119,111	-	-	-	-	119,111	-	-	-	516,460	-	516,460	390,502
71902	83,209	76,845	2,051	-	-	-	-	2,051	-	-	-	8,892	-	8,892	6,723
71904	528,152	487,758	13,016	-	-	-	-	13,016	-	-	-	56,437	-	56,437	42,673
71905	382,816	353,537	9,434	-	-	-	-	9,434	-	-	-	40,907	-	40,907	30,930

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 4 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources									Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between		Net Difference		Contributions		Total Deferred Outflows of Resources	Net Difference Between		Net Difference		Total Deferred Inflows of Resources	
	As of June 30, 2013	As of June 30, 2014	Expected and	Assumption	Between Projected and Actual	Change in	After the	Expected and		Assumption	Between Projected and Actual	Change in			
	Discount Rate	Discount Rate	Actual Experience	Changes	Investment Earnings	Proportion	Measurement Date	Actual Experience	Changes	Investment Earnings	Proportion				
7.50%	7.50%														
72001	1,338,104	1,235,763	32,977	-	-	-	-	32,977	-	-	142,987	-	142,987	108,114	
72002	5,137,945	4,744,985	126,623	-	-	-	-	126,623	-	-	549,030	-	549,030	415,128	
72011	6,530	6,030	161	-	-	-	-	161	-	-	698	-	698	528	
72101	14,103,614	13,024,941	347,578	-	-	-	-	347,578	-	-	1,507,081	-	1,507,081	1,139,521	
72102	14,627,972	13,509,196	360,500	-	-	-	-	360,500	-	-	1,563,113	-	1,563,113	1,181,888	
72108	163,433	150,933	4,028	-	-	-	-	4,028	-	-	17,464	-	17,464	13,205	
72109	96,891	89,480	2,388	-	-	-	-	2,388	-	-	10,354	-	10,354	7,828	
72111	86,236	79,640	2,125	-	-	-	-	2,125	-	-	9,215	-	9,215	6,968	
72113	48,114	44,434	1,186	-	-	-	-	1,186	-	-	5,141	-	5,141	3,887	
72117	290,133	267,943	7,150	-	-	-	-	7,150	-	-	31,003	-	31,003	23,442	
72119	1,791,193	1,654,199	44,143	-	-	-	-	44,143	-	-	191,403	-	191,403	144,722	
72120	96,186	88,829	2,370	-	-	-	-	2,370	-	-	10,278	-	10,278	7,771	
72122	341,232	315,134	8,410	-	-	-	-	8,410	-	-	36,463	-	36,463	27,570	
72123	438,061	404,557	10,796	-	-	-	-	10,796	-	-	46,810	-	46,810	35,394	
72126	81,012	74,816	1,997	-	-	-	-	1,997	-	-	8,657	-	8,657	6,545	
72201	4,290,701	3,962,539	105,743	-	-	-	-	105,743	-	-	458,495	-	458,495	346,673	
72202	17,549,329	16,207,122	432,496	-	-	-	-	432,496	-	-	1,875,283	-	1,875,283	1,417,923	
72302	17,221,136	15,904,029	424,408	-	-	-	-	424,408	-	-	1,840,213	-	1,840,213	1,391,406	
72303	7,504	6,930	185	-	-	-	-	185	-	-	802	-	802	606	
72304	50,891	46,999	1,254	-	-	-	-	1,254	-	-	5,438	-	5,438	4,112	
72305	62,219,441	57,460,774	1,533,373	-	-	-	-	1,533,373	-	-	6,648,633	-	6,648,633	5,027,107	
72309	6,451,526	5,958,100	158,995	-	-	-	-	158,995	-	-	689,396	-	689,396	521,260	
72314	2,374,901	2,193,264	58,528	-	-	-	-	58,528	-	-	253,777	-	253,777	191,883	
72321	38,868	35,896	958	-	-	-	-	958	-	-	4,153	-	4,153	3,140	
72323	7,019,810	6,482,921	173,000	-	-	-	-	173,000	-	-	750,122	-	750,122	567,175	
72324	3,072,664	2,837,660	75,725	-	-	-	-	75,725	-	-	328,338	-	328,338	248,260	
72328	673,322	621,825	16,594	-	-	-	-	16,594	-	-	71,950	-	71,950	54,402	
72329	3,743,187	3,456,901	92,249	-	-	-	-	92,249	-	-	399,989	-	399,989	302,436	
72332	2,816,237	2,600,845	69,405	-	-	-	-	69,405	-	-	300,937	-	300,937	227,542	
72333	2,052,844	1,895,838	50,591	-	-	-	-	50,591	-	-	219,362	-	219,362	165,862	
72338	3,062,900	2,828,643	75,484	-	-	-	-	75,484	-	-	327,295	-	327,295	247,471	
72343	1,702,636	1,572,415	41,961	-	-	-	-	41,961	-	-	181,940	-	181,940	137,567	
72346	3,166,072	2,923,924	78,027	-	-	-	-	78,027	-	-	338,319	-	338,319	255,807	
72349	4,270	3,944	105	-	-	-	-	105	-	-	456	-	456	345	
72352	812,356	750,226	20,020	-	-	-	-	20,020	-	-	86,807	-	86,807	65,635	
72353	239,262	220,963	5,897	-	-	-	-	5,897	-	-	25,567	-	25,567	19,332	
72402	3,798,743	3,508,207	93,618	-	-	-	-	93,618	-	-	405,925	-	405,925	306,925	
72403	9,078,811	8,384,446	223,744	-	-	-	-	223,744	-	-	970,142	-	970,142	733,535	
72409	61,049	56,380	1,505	-	-	-	-	1,505	-	-	6,524	-	6,524	4,933	
72412	394,404	364,239	9,720	-	-	-	-	9,720	-	-	42,145	-	42,145	31,866	
72501	3,639,642	3,361,275	89,697	-	-	-	-	89,697	-	-	388,924	-	388,924	294,070	
72502	413,496	381,871	10,190	-	-	-	-	10,190	-	-	44,185	-	44,185	33,409	
72509	427,405	394,717	10,533	-	-	-	-	10,533	-	-	45,672	-	45,672	34,533	
72510	218,719	201,991	5,390	-	-	-	-	5,390	-	-	23,372	-	23,372	17,672	
72601	69,202,311	63,909,580	1,705,463	-	-	-	-	1,705,463	-	-	7,394,807	-	7,394,807	5,591,298	
72602	5,673,933	5,239,979	139,832	-	-	-	-	139,832	-	-	606,304	-	606,304	458,433	
72604	31,755,037	29,326,348	782,590	-	-	-	-	782,590	-	-	3,393,273	-	3,393,273	2,565,693	
72605	2,237,173	2,066,069	55,134	-	-	-	-	55,134	-	-	239,059	-	239,059	180,756	
72606	562,128	519,135	13,853	-	-	-	-	13,853	-	-	60,068	-	60,068	45,418	
72614	300,312	277,343	7,401	-	-	-	-	7,401	-	-	32,091	-	32,091	24,264	
72616	8,935	8,251	220	-	-	-	-	220	-	-	955	-	955	722	
72622	37,293	34,441	919	-	-	-	-	919	-	-	3,985	-	3,985	3,013	
72701	8,666,082	8,003,283	213,572	-	-	-	-	213,572	-	-	926,039	-	926,039	700,188	

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 5 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense	
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Total Deferred Inflows of Resources		
	As of June 30, 2013	As of June 30, 2014	Assumption	Change in Proportion	Investment	Earnings		Experience	Changes	Investment	Proportion	Resources			
	Discount Rate 7.50%	Discount Rate 7.50%	Changes												
72702	1,984,229	1,832,471	-	-	-	-	48,901	-	-	-	-	212,030	-	212,030	160,319
72705	2,836,510	2,619,568	-	-	-	-	69,905	-	-	-	-	303,103	-	303,103	229,180
72801	3,882,304	3,585,378	-	-	-	-	95,678	-	-	-	-	414,855	-	414,855	313,676
72802	6,840,250	6,317,094	-	-	-	-	168,575	-	-	-	-	730,934	-	730,934	552,668
72806	382,940	353,652	-	-	-	-	9,437	-	-	-	-	40,920	-	40,920	30,940
72807	12,023	11,104	-	-	-	-	296	-	-	-	-	1,285	-	1,285	971
72901	12,304,584	11,363,505	-	-	-	-	303,241	-	-	-	-	1,314,841	-	1,314,841	994,166
72902	4,496,671	4,152,757	-	-	-	-	110,819	-	-	-	-	480,504	-	480,504	363,315
73001	2,401,331	2,217,673	-	-	-	-	59,180	-	-	-	-	256,601	-	256,601	194,019
73002	9,188,720	8,485,948	-	-	-	-	226,452	-	-	-	-	981,886	-	981,886	742,416
73101	2,322,952	2,145,288	-	-	-	-	57,248	-	-	-	-	248,226	-	248,226	187,686
73102	680,142	628,124	-	-	-	-	16,762	-	-	-	-	72,679	-	72,679	54,953
73201	48,633,946	44,914,325	-	-	-	-	1,198,564	-	-	-	-	5,196,917	-	5,196,917	3,929,448
73202	4,746,817	4,383,771	-	-	-	-	116,983	-	-	-	-	507,234	-	507,234	383,526
73203	4,083,300	3,771,001	-	-	-	-	100,631	-	-	-	-	436,332	-	436,332	329,916
73204	1,992,313	1,839,937	-	-	-	-	49,100	-	-	-	-	212,894	-	212,894	160,972
73205	4,841,365	4,471,088	-	-	-	-	119,313	-	-	-	-	517,338	-	517,338	391,165
73206	1,842,292	1,701,390	-	-	-	-	45,403	-	-	-	-	196,863	-	196,863	148,851
73207	58,686	54,197	-	-	-	-	1,446	-	-	-	-	6,271	-	6,271	4,742
73208	11,111	10,261	-	-	-	-	274	-	-	-	-	1,187	-	1,187	898
73209	531,282	490,649	-	-	-	-	13,093	-	-	-	-	56,772	-	56,772	42,926
73212	125,394	115,804	-	-	-	-	3,090	-	-	-	-	13,399	-	13,399	10,131
73213	236,029	217,977	-	-	-	-	5,817	-	-	-	-	25,222	-	25,222	19,070
73215	199,026	183,804	-	-	-	-	4,905	-	-	-	-	21,267	-	21,267	16,081
73216	344,072	317,757	-	-	-	-	8,480	-	-	-	-	36,767	-	36,767	27,800
73217	2,041,795	1,885,634	-	-	-	-	50,319	-	-	-	-	218,182	-	218,182	164,970
73223	120,916	111,669	-	-	-	-	2,980	-	-	-	-	12,921	-	12,921	9,770
73224	60,324	55,710	-	-	-	-	1,487	-	-	-	-	6,446	-	6,446	4,874
73225	2,641,610	2,439,574	-	-	-	-	65,101	-	-	-	-	282,277	-	282,277	213,433
73226	378,172	349,249	-	-	-	-	9,320	-	-	-	-	40,411	-	40,411	30,555
73301	4,405,958	4,068,982	-	-	-	-	108,583	-	-	-	-	470,811	-	470,811	355,986
73302	1,811,840	1,673,267	-	-	-	-	44,652	-	-	-	-	193,609	-	193,609	146,390
73303	1,640,986	1,515,480	-	-	-	-	40,441	-	-	-	-	175,352	-	175,352	132,586
73311	218,139	201,455	-	-	-	-	5,376	-	-	-	-	23,310	-	23,310	17,625
73401	2,988,978	2,760,375	-	-	-	-	73,662	-	-	-	-	319,396	-	319,396	241,499
73402	3,067,357	2,832,759	-	-	-	-	75,594	-	-	-	-	327,771	-	327,771	247,831
73406	270,627	249,929	-	-	-	-	6,669	-	-	-	-	28,919	-	28,919	21,866
73407	95,357	88,064	-	-	-	-	2,350	-	-	-	-	10,190	-	10,190	7,704
73501	403,836	372,950	-	-	-	-	9,952	-	-	-	-	43,153	-	43,153	32,628
73502	1,860,451	1,718,160	-	-	-	-	45,850	-	-	-	-	198,804	-	198,804	150,318
73601	3,632,947	3,355,092	-	-	-	-	89,532	-	-	-	-	388,209	-	388,209	293,529
73602	5,730,733	5,292,435	-	-	-	-	141,232	-	-	-	-	612,373	-	612,373	463,023
73604	108,686	100,373	-	-	-	-	2,679	-	-	-	-	11,614	-	11,614	8,781
73607	170,129	157,117	-	-	-	-	4,193	-	-	-	-	18,180	-	18,180	13,746
73609	175,933	162,477	-	-	-	-	4,336	-	-	-	-	18,800	-	18,800	14,215
73702	10,630,473	9,817,433	-	-	-	-	261,984	-	-	-	-	1,135,949	-	1,135,949	858,904
73703	4,381,994	4,046,851	-	-	-	-	107,992	-	-	-	-	468,250	-	468,250	354,049
73707	858,252	792,611	-	-	-	-	21,151	-	-	-	-	91,711	-	91,711	69,344
73708	1,309,020	1,208,903	-	-	-	-	32,260	-	-	-	-	139,879	-	139,879	105,764
73710	80,639	74,471	-	-	-	-	1,987	-	-	-	-	8,617	-	8,617	6,515
73801	5,492,735	5,072,639	-	-	-	-	135,366	-	-	-	-	586,942	-	586,942	443,793
73802	71,621	66,143	-	-	-	-	1,765	-	-	-	-	7,653	-	7,653	5,787
73803	11,923,676	11,011,729	-	-	-	-	293,854	-	-	-	-	1,274,138	-	1,274,138	963,390

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 6 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Beginning Net Pension Liability		Ending Net Pension Liability		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense		
	As of June 30, 2013		As of June 30, 2014		Net Difference Between Expected and Actual		Assumption Changes	Net Difference Between Projected and Actual		Change in Allocated Proportion	Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual			Change in Allocated Proportion	Total Deferred Inflows of Resources
	Discount Rate		Discount Rate		Actual Experience	Assumption Changes		Between Projected and Actual					Investment Earnings	Assumption Changes			
	7.50%		7.50%				Actual Experience	Assumption Changes	Investment Earnings	Investment Earnings	Actual Experience	Assumption Changes				Investment Earnings	
73805	65,216	60,228	1,607	-	-	-	-	-	1,607	-	-	6,969	-	-	6,969	5,269	
73806	186,111	171,877	4,587	-	-	-	-	-	4,587	-	-	19,887	-	-	19,887	15,037	
73807	190,299	175,744	4,690	-	-	-	-	-	4,690	-	-	20,335	-	-	20,335	15,375	
73809	63,143	58,313	1,556	-	-	-	-	-	1,556	-	-	6,747	-	-	6,747	5,102	
73810	63,412	58,562	1,563	-	-	-	-	-	1,563	-	-	6,776	-	-	6,776	5,123	
73811	172,658	159,453	4,255	-	-	-	-	-	4,255	-	-	18,450	-	-	18,450	13,950	
73812	459,122	424,007	11,315	-	-	-	-	-	11,315	-	-	49,061	-	-	49,061	37,095	
73815	37,355	34,498	921	-	-	-	-	-	921	-	-	3,992	-	-	3,992	3,018	
73819	93,367	86,226	2,301	-	-	-	-	-	2,301	-	-	9,977	-	-	9,977	7,544	
73820	95,626	88,313	2,357	-	-	-	-	-	2,357	-	-	10,218	-	-	10,218	7,726	
73901	4,252,475	3,927,237	104,801	-	-	-	-	-	104,801	-	-	454,410	-	-	454,410	343,585	
73902	1,302,552	1,202,930	32,101	-	-	-	-	-	32,101	-	-	139,188	-	-	139,188	105,242	
73903	11,478,360	10,600,472	282,879	-	-	-	-	-	282,879	-	-	1,226,552	-	-	1,226,552	927,410	
73906	1,166,545	1,077,325	28,749	-	-	-	-	-	28,749	-	-	124,654	-	-	124,654	94,253	
73907	479,105	442,462	11,807	-	-	-	-	-	11,807	-	-	51,196	-	-	51,196	38,710	
73911	2,618,247	2,417,998	64,526	-	-	-	-	-	64,526	-	-	279,780	-	-	279,780	211,545	
74002	103,711	95,779	2,556	-	-	-	-	-	2,556	-	-	11,082	-	-	11,082	8,379	
74003	65,756,574	60,727,380	1,620,544	-	-	-	-	-	1,620,544	-	-	7,026,603	-	-	7,026,603	5,312,895	
74005	63,572,138	58,710,014	1,566,709	-	-	-	-	-	1,566,709	-	-	6,793,179	-	-	6,793,179	5,136,401	
74009	15,609	14,416	385	-	-	-	-	-	385	-	-	1,668	-	-	1,668	1,261	
74010	2,110,535	1,949,117	52,013	-	-	-	-	-	52,013	-	-	225,527	-	-	225,527	170,524	
74013	2,225,170	2,054,985	54,838	-	-	-	-	-	54,838	-	-	237,777	-	-	237,777	179,786	
74101	539,346	498,096	13,292	-	-	-	-	-	13,292	-	-	57,633	-	-	57,633	43,577	
74102	2,529,939	2,336,444	62,349	-	-	-	-	-	62,349	-	-	270,344	-	-	270,344	204,410	
74106	45,999	42,481	1,134	-	-	-	-	-	1,134	-	-	4,915	-	-	4,915	3,717	
74203	41,114,901	37,970,352	1,013,260	-	-	-	-	-	1,013,260	-	-	4,393,448	-	-	4,393,448	3,321,936	
74204	1,515,529	1,399,619	37,350	-	-	-	-	-	37,350	-	-	161,946	-	-	161,946	122,449	
74208	73,052	67,464	1,800	-	-	-	-	-	1,800	-	-	7,806	-	-	7,806	5,902	
74213	930,744	859,559	22,938	-	-	-	-	-	22,938	-	-	99,457	-	-	99,457	75,201	
74216	567,684	524,266	13,990	-	-	-	-	-	13,990	-	-	60,661	-	-	60,661	45,867	
74217	404,976	374,003	9,980	-	-	-	-	-	9,980	-	-	43,275	-	-	43,275	32,721	
74218	321,373	296,794	7,920	-	-	-	-	-	7,920	-	-	34,341	-	-	34,341	25,966	
74219	10,344	9,553	255	-	-	-	-	-	255	-	-	1,105	-	-	1,105	836	
74221	379,934	350,876	9,363	-	-	-	-	-	9,363	-	-	40,599	-	-	40,599	30,697	
74222	564,678	521,490	13,916	-	-	-	-	-	13,916	-	-	60,340	-	-	60,340	45,624	
74223	287,915	265,895	7,096	-	-	-	-	-	7,096	-	-	30,766	-	-	30,766	23,263	
74224	325,519	300,623	8,022	-	-	-	-	-	8,022	-	-	34,784	-	-	34,784	26,301	
74226	469,839	433,905	11,579	-	-	-	-	-	11,579	-	-	50,206	-	-	50,206	37,961	
74228	28,607	26,419	705	-	-	-	-	-	705	-	-	3,057	-	-	3,057	2,311	
74229	1,693,245	1,563,743	41,729	-	-	-	-	-	41,729	-	-	180,936	-	-	180,936	136,808	
74230	14,638,150	13,518,595	360,751	-	-	-	-	-	360,751	-	-	1,564,201	-	-	1,564,201	1,182,710	
74234	166,584	153,843	4,105	-	-	-	-	-	4,105	-	-	17,801	-	-	17,801	13,459	
74239	62,707	57,911	1,545	-	-	-	-	-	1,545	-	-	6,701	-	-	6,701	5,067	
74301	13,181,162	12,173,040	324,844	-	-	-	-	-	324,844	-	-	1,408,510	-	-	1,408,510	1,064,991	
74302	13,953,510	12,886,317	343,879	-	-	-	-	-	343,879	-	-	1,491,041	-	-	1,491,041	1,127,393	
74308	37,459	34,594	923	-	-	-	-	-	923	-	-	4,003	-	-	4,003	3,027	
74310	35,489	32,775	875	-	-	-	-	-	875	-	-	3,792	-	-	3,792	2,867	
74311	87,148	80,483	2,148	-	-	-	-	-	2,148	-	-	9,312	-	-	9,312	7,041	
74401	4,592,774	4,241,510	113,187	-	-	-	-	-	113,187	-	-	490,774	-	-	490,774	371,080	
74402	3,056,349	2,822,594	75,322	-	-	-	-	-	75,322	-	-	326,595	-	-	326,595	246,942	
74406	153,400	141,668	3,780	-	-	-	-	-	3,780	-	-	16,392	-	-	16,392	12,394	
74408	128,566	118,733	3,168	-	-	-	-	-	3,168	-	-	13,738	-	-	13,738	10,388	
74501	5,610,666	5,181,551	138,273	-	-	-	-	-	138,273	-	-	599,543	-	-	599,543	453,322	

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 7 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources									Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Change in Assumption	Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual	Net Difference Between Projected and Actual		Change in Assumption	Total Deferred Inflows of Resources	
	As of June 30, 2013	As of June 30, 2014	Actual Experience	Assumption Changes	Investment	Earnings	Proportion			Actual Experience	Assumption Changes	Investment Earnings	Proportion		
	Discount Rate 7.50%	Discount Rate 7.50%													
74504	1,471,168	1,358,650	36,256	-	-	-	-	36,256	-	-	157,206	-	157,206	118,865	
74506	11,381	10,510	280	-	-	-	-	280	-	-	1,216	-	1,216	920	
74509	227,073	209,706	5,596	-	-	-	-	5,596	-	-	24,265	-	24,265	18,347	
74510	59,474	54,925	1,466	-	-	-	-	1,466	-	-	6,355	-	6,355	4,805	
74601	20,052,609	18,518,946	494,188	-	-	-	-	494,188	-	-	2,142,778	-	2,142,778	1,620,179	
74602	28,685,192	26,491,292	706,935	-	-	-	-	706,935	-	-	3,065,237	-	3,065,237	2,317,661	
74604	3,968,768	3,665,229	97,809	-	-	-	-	97,809	-	-	424,094	-	424,094	320,662	
74607	1,380,123	1,274,568	34,013	-	-	-	-	34,013	-	-	147,477	-	147,477	111,509	
74609	2,856,452	2,637,985	70,396	-	-	-	-	70,396	-	-	305,234	-	305,234	230,791	
74613	2,255,746	2,083,223	55,592	-	-	-	-	55,592	-	-	241,044	-	241,044	182,256	
74620	21,766	20,101	536	-	-	-	-	536	-	-	2,326	-	2,326	1,759	
75025	192,517	177,793	4,745	-	-	-	-	4,745	-	-	20,572	-	20,572	15,555	
80101	22,264	20,561	549	-	-	-	-	549	-	-	2,379	-	2,379	1,799	
80201	108,106	99,837	2,664	-	-	-	-	2,664	-	-	11,552	-	11,552	8,735	
80401	62,645	57,854	1,544	-	-	-	-	1,544	-	-	6,694	-	6,694	5,062	
80402	19,444	17,957	479	-	-	-	-	479	-	-	2,078	-	2,078	1,571	
80405	142,579	131,674	3,514	-	-	-	-	3,514	-	-	15,236	-	15,236	11,520	
80503	41,916	38,710	1,033	-	-	-	-	1,033	-	-	4,479	-	4,479	3,387	
80601	1,555	1,436	38	-	-	-	-	38	-	-	166	-	166	126	
80701	112,728	104,107	2,778	-	-	-	-	2,778	-	-	12,046	-	12,046	9,108	
80801	303,898	280,655	7,489	-	-	-	-	7,489	-	-	32,474	-	32,474	24,554	
81001	420,959	388,763	10,374	-	-	-	-	10,374	-	-	44,983	-	44,983	34,012	
81102	114,428	105,676	2,820	-	-	-	-	2,820	-	-	12,228	-	12,228	9,245	
81301	1,347	1,244	33	-	-	-	-	33	-	-	144	-	144	109	
81402	2,052	1,895	51	-	-	-	-	51	-	-	219	-	219	166	
81403	3,566	3,293	88	-	-	-	-	88	-	-	381	-	381	288	
81501	123,922	114,444	3,054	-	-	-	-	3,054	-	-	13,242	-	13,242	10,012	
81601	3,856	3,561	95	-	-	-	-	95	-	-	412	-	412	312	
81701	3,006	2,776	74	-	-	-	-	74	-	-	321	-	321	243	
81802	553,712	511,363	13,646	-	-	-	-	13,646	-	-	59,168	-	59,168	44,738	
82001	3,213	2,967	79	-	-	-	-	79	-	-	343	-	343	260	
82101	77,260	71,351	1,904	-	-	-	-	1,904	-	-	8,256	-	8,256	6,242	
82106	1,099	1,015	27	-	-	-	-	27	-	-	117	-	117	89	
82107	14,967	13,822	369	-	-	-	-	369	-	-	1,599	-	1,599	1,209	
82201	117,558	108,567	2,897	-	-	-	-	2,897	-	-	12,562	-	12,562	9,498	
82301	381,966	352,752	9,413	-	-	-	-	9,413	-	-	40,816	-	40,816	30,861	
82401	22,512	20,791	555	-	-	-	-	555	-	-	2,406	-	2,406	1,819	
82402	11,339	10,472	279	-	-	-	-	279	-	-	1,212	-	1,212	916	
82501	43,491	40,165	1,072	-	-	-	-	1,072	-	-	4,647	-	4,647	3,514	
82502	35,966	33,215	886	-	-	-	-	886	-	-	3,843	-	3,843	2,906	
82601	417,704	385,757	10,294	-	-	-	-	10,294	-	-	44,635	-	44,635	33,749	
82701	32,069	29,616	790	-	-	-	-	790	-	-	3,427	-	3,427	2,591	
82801	64,096	59,194	1,580	-	-	-	-	1,580	-	-	6,849	-	6,849	5,179	
82901	58,479	54,006	1,441	-	-	-	-	1,441	-	-	6,249	-	6,249	4,725	
83001	30,493	28,161	751	-	-	-	-	751	-	-	3,258	-	3,258	2,464	
83202	37,396	34,536	922	-	-	-	-	922	-	-	3,996	-	3,996	3,021	
83205	140,776	130,009	3,469	-	-	-	-	3,469	-	-	15,043	-	15,043	11,374	
83206	501,265	462,928	12,353	-	-	-	-	12,353	-	-	53,564	-	53,564	40,500	
83402	34,494	31,856	850	-	-	-	-	850	-	-	3,686	-	3,686	2,787	
83501	56,903	52,551	1,402	-	-	-	-	1,402	-	-	6,081	-	6,081	4,598	
83601	101,617	93,845	2,504	-	-	-	-	2,504	-	-	10,859	-	10,859	8,210	
83701	26,866	24,811	662	-	-	-	-	662	-	-	2,871	-	2,871	2,171	
83805	126,161	116,512	3,109	-	-	-	-	3,109	-	-	13,481	-	13,481	10,193	

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 8 of 9**

**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources													
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Change in Allocated	Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Change in Allocated	Total Deferred Inflows of Resources	Total Pension Expense
	As of June 30, 2013	As of June 30, 2014	Experience	Assumption Changes	Investment Earnings	Proportion			Experience	Assumption Changes	Investment Earnings	Proportion	Resources			
	Discount Rate	Discount Rate														
7.50%	7.50%															
83806	19,030	17,574	469	-	-	-	-	469	-	-	2,033	-	2,033	1,538		
83901	44,901	41,466	1,107	-	-	-	-	1,107	-	-	4,798	-	4,798	3,628		
84002	361,070	333,455	8,898	-	-	-	-	8,898	-	-	38,583	-	38,583	29,173		
84003	879,085	811,851	21,665	-	-	-	-	21,665	-	-	93,937	-	93,937	71,027		
84203	155,307	143,429	3,827	-	-	-	-	3,827	-	-	16,596	-	16,596	12,548		
84207	137,873	127,329	3,398	-	-	-	-	3,398	-	-	14,733	-	14,733	11,140		
84208	13,226	12,214	326	-	-	-	-	326	-	-	1,413	-	1,413	1,069		
84209	141,563	130,736	3,489	-	-	-	-	3,489	-	-	15,127	-	15,127	11,438		
84210	191,750	177,085	4,726	-	-	-	-	4,726	-	-	20,490	-	20,490	15,493		
84211	3,441	3,178	85	-	-	-	-	85	-	-	368	-	368	278		
84212	20,087	18,551	495	-	-	-	-	495	-	-	2,146	-	2,146	1,623		
84301	251,369	232,143	6,195	-	-	-	-	6,195	-	-	26,861	-	26,861	20,310		
84401	122,782	113,392	3,026	-	-	-	-	3,026	-	-	13,120	-	13,120	9,920		
84603	71,331	65,875	1,758	-	-	-	-	1,758	-	-	7,622	-	7,622	5,763		
84604	51,658	47,708	1,273	-	-	-	-	1,273	-	-	5,520	-	5,520	4,174		
84605	788	727	19	-	-	-	-	19	-	-	84	-	84	64		
90203	7,850,077	7,249,688	193,462	-	-	-	-	193,462	-	-	838,842	-	838,842	634,258		
90208	96,082	88,734	2,368	-	-	-	-	2,368	-	-	10,267	-	10,267	7,763		
90403	10,495,791	9,693,052	258,664	-	-	-	-	258,664	-	-	1,121,557	-	1,121,557	848,022		
90407	535,926	494,937	13,208	-	-	-	-	13,208	-	-	57,268	-	57,268	43,301		
90704	4,494,723	4,150,957	110,771	-	-	-	-	110,771	-	-	480,296	-	480,296	363,157		
90705	5,120,698	4,729,057	126,198	-	-	-	-	126,198	-	-	547,187	-	547,187	413,734		
90707	1,132,506	1,045,890	27,910	-	-	-	-	27,910	-	-	121,017	-	121,017	91,502		
90709	13,476,975	12,446,229	332,135	-	-	-	-	332,135	-	-	1,440,120	-	1,440,120	1,088,891		
90710	975,023	900,451	24,029	-	-	-	-	24,029	-	-	104,189	-	104,189	78,778		
90711	3,543,228	3,272,235	87,321	-	-	-	-	87,321	-	-	378,622	-	378,622	286,280		
90803	5,037,759	4,652,461	124,153	-	-	-	-	124,153	-	-	538,324	-	538,324	407,033		
90807	164,698	152,101	4,059	-	-	-	-	4,059	-	-	17,599	-	17,599	13,307		
90809	76,804	70,930	1,893	-	-	-	-	1,893	-	-	8,207	-	8,207	6,205		
90810	179,955	166,191	4,435	-	-	-	-	4,435	-	-	19,230	-	19,230	14,540		
91007	9,377,133	8,659,951	231,096	-	-	-	-	231,096	-	-	1,002,020	-	1,002,020	757,639		
91009	1,469,945	1,357,520	36,226	-	-	-	-	36,226	-	-	157,075	-	157,075	118,766		
91203	354,789	327,654	8,744	-	-	-	-	8,744	-	-	37,912	-	37,912	28,666		
91503	148,176	136,843	3,652	-	-	-	-	3,652	-	-	15,834	-	15,834	11,972		
91604	204,457	188,820	5,039	-	-	-	-	5,039	-	-	21,848	-	21,848	16,519		
91605	120,191	110,999	2,962	-	-	-	-	2,962	-	-	12,843	-	12,843	9,711		
91803	2,476,456	2,287,052	61,031	-	-	-	-	61,031	-	-	264,629	-	264,629	200,089		
91804	31,032	28,659	765	-	-	-	-	765	-	-	3,316	-	3,316	2,507		
91807	674,089	622,534	16,613	-	-	-	-	16,613	-	-	72,032	-	72,032	54,464		
92109	327,364	302,326	8,068	-	-	-	-	8,068	-	-	34,981	-	34,981	26,450		
92114	458,106	423,069	11,290	-	-	-	-	11,290	-	-	48,952	-	48,952	37,013		
92116	237,521	219,355	5,854	-	-	-	-	5,854	-	-	25,381	-	25,381	19,191		
92117	334,267	308,701	8,238	-	-	-	-	8,238	-	-	35,719	-	35,719	27,008		
92118	116,936	107,993	2,882	-	-	-	-	2,882	-	-	12,496	-	12,496	9,448		
92202	552,882	510,597	13,626	-	-	-	-	13,626	-	-	59,080	-	59,080	44,671		
92204	3,472,270	3,206,704	85,573	-	-	-	-	85,573	-	-	371,039	-	371,039	280,547		
92302	6,434,051	5,941,962	158,565	-	-	-	-	158,565	-	-	687,529	-	687,529	519,848		
92310	2,090,717	1,930,815	51,525	-	-	-	-	51,525	-	-	223,409	-	223,409	168,922		
92313	1,006,656	929,665	24,809	-	-	-	-	24,809	-	-	107,569	-	107,569	81,334		
92318	76,368	70,528	1,882	-	-	-	-	1,882	-	-	8,161	-	8,161	6,170		
92319	3,248,203	2,999,774	80,051	-	-	-	-	80,051	-	-	347,096	-	347,096	262,443		
92404	232,152	214,397	5,721	-	-	-	-	5,721	-	-	24,807	-	24,807	18,757		
92502	828,173	764,833	20,410	-	-	-	-	20,410	-	-	88,497	-	88,497	66,913		

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

**Police Officers Retirement System (PORS)**  
**Schedule of Pension Amounts by Employer - Page 9 of 9**  
**As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources									Outstanding Balance of Deferred Inflows of Resources					Total Pension Expense	
	Beginning Net Pension Liability	Ending Net Pension Liability	Net Difference Between Expected and Actual		Net Difference Between Projected and Actual		Change in Assumption	Contributions After the Measurement Date	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual	Net Difference Between Projected and Actual		Change in Assumption	Total Deferred Inflows of Resources		
	As of June 30, 2013	As of June 30, 2014	Experience	Assumption Changes	Investment	Earnings	Proportion			Experience	Changes	Investment	Earnings	Proportion		Resources
	Discount Rate 7.50%	Discount Rate 7.50%														
92606	11,674,028	10,781,175	287,702	-	-	-	-	-	287,702	-	-	1,247,461	-	1,247,461	943,220	
92609	85,365	78,836	2,104	-	-	-	-	-	2,104	-	-	9,122	-	9,122	6,897	
92805	888,289	820,351	21,892	-	-	-	-	-	21,892	-	-	94,921	-	94,921	71,771	
93005	2,505,084	2,313,490	61,737	-	-	-	-	-	61,737	-	-	267,688	-	267,688	202,402	
93706	650,561	600,805	16,033	-	-	-	-	-	16,033	-	-	69,518	-	69,518	52,563	
93808	422,866	390,524	10,421	-	-	-	-	-	10,421	-	-	45,186	-	45,186	34,166	
94215	819,301	756,639	20,191	-	-	-	-	-	20,191	-	-	87,549	-	87,549	66,197	
94216	2,838,687	2,621,579	69,958	-	-	-	-	-	69,958	-	-	303,336	-	303,336	229,356	
94218	944,301	872,079	23,272	-	-	-	-	-	23,272	-	-	100,906	-	100,906	76,296	
94219	611,361	564,603	15,067	-	-	-	-	-	15,067	-	-	65,329	-	65,329	49,396	
94220	513,766	474,472	12,662	-	-	-	-	-	12,662	-	-	54,900	-	54,900	41,510	
94221	563,019	519,958	13,875	-	-	-	-	-	13,875	-	-	60,163	-	60,163	45,490	
94224	122,077	112,741	3,009	-	-	-	-	-	3,009	-	-	13,045	-	13,045	9,863	
94225	983,812	908,568	24,246	-	-	-	-	-	24,246	-	-	105,128	-	105,128	79,488	
94226	593,720	548,311	14,632	-	-	-	-	-	14,632	-	-	63,444	-	63,444	47,970	
94227	632,796	584,398	15,595	-	-	-	-	-	15,595	-	-	67,619	-	67,619	51,128	
94228	177,985	164,373	4,386	-	-	-	-	-	4,386	-	-	19,019	-	19,019	14,381	
94229	338,848	312,932	8,351	-	-	-	-	-	8,351	-	-	36,209	-	36,209	27,378	
94231	357,588	330,239	8,813	-	-	-	-	-	8,813	-	-	38,211	-	38,211	28,892	
94232	11,692	10,797	288	-	-	-	-	-	288	-	-	1,249	-	1,249	945	
94504	98,321	90,801	2,423	-	-	-	-	-	2,423	-	-	10,506	-	10,506	7,944	
94607	560,905	518,006	13,823	-	-	-	-	-	13,823	-	-	59,937	-	59,937	45,319	
<b>Totals - PORS</b>	<b>2,072,972,509</b>	<b>1,914,427,438</b>	<b>51,087,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,087,560</b>	<b>-</b>	<b>-</b>	<b>221,513,290</b>	<b>-</b>	<b>221,513,290</b>	<b>167,488,738</b>	

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**Note 1: Description of the Entity**

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

PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The CAFR is publicly available through the Retirement Benefits' link on PEBA's website at [www.peba.sc.gov](http://www.peba.sc.gov), or a copy may be obtained by submitting a request to PEBA, PO Box 11960, Columbia, SC 29211-1960. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

**Plan Descriptions**

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

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

**Membership**

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

- SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.
- State ORP - As an alternative to membership in SCRS, newly hired state, public school, and higher education employees and individuals newly elected to the S.C. General Assembly beginning with the November 2012 general election have the option to participate in the State Optional Retirement Program (State ORP), which is a defined contribution plan. State ORP participants direct the investment of their funds into a plan administered by one of four investment providers. PEBA assumes no liability for State

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ORP benefits. Rather, the benefits are the liability of the investment providers. For this reason, State ORP programs are not considered part of the retirement systems for financial statement purposes. Employee and Employer contributions to the State ORP are at the same rates as SCRS. A direct remittance is required from the employers to the member's account with investment providers for the employee contribution (8 percent) and a portion of the employer contribution (5 percent). A direct remittance is also required to SCRS for the remaining portion of the employer contribution (5.75 percent) and an incidental death benefit contribution (.15 percent), if applicable, which is retained by SCRS.

- PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

### **Benefits**

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

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

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

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

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

**Contributions**

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

- Required employee contribution rates for fiscal year 2014-2015 are as follows:

**SCRS**

Employee Class Two	8.00% of earnable compensation
Employee Class Three	8.00% of earnable compensation

**State ORP Employee**

8.00% of earnable compensation

**PORS**

Employee Class One	\$21 per month
Employee Class Two	8.41% of earnable compensation
Employee Class Three	8.41% of earnable compensation

- Required employer contributions for fiscal year 2014-2015 are as follows:

**SCRS**

Employer Class Two	10.75% of earnable compensation
Employer Class Three	10.75% of earnable compensation
Employer Incidental Death Benefit	0.15% of earnable compensation

**State ORP**

Employer Contribution	10.75% of earnable compensation <sup>1</sup>
Employer Incidental Death Benefit	0.15% of earnable compensation

**PORS**

Employer Class One	7.80% of earnable compensation
Employer Class Two	13.01% of earnable compensation
Employer Class Three	13.01% of earnable compensation
Employer Incidental Death Benefit	0.20% of earnable compensation
Employer Accidental Death Program	0.20% of earnable compensation

<sup>1</sup> Of this employer contribution of 10.75% of earnable compensation, 5% of earnable compensation must be remitted by the employer directly to the ORP vendor to be allocated to the member's account with the remainder of the employer contribution remitted to SCRS.

South Carolina Retirement Systems  
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**Note 2: Actuarial Assumptions and Methods**

Actuarial valuations involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined during the valuation process are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. The last experience study was performed on data through June 30, 2010, and the next experience study is scheduled to be conducted after the June 30, 2015 annual valuation is complete.

The most recent annual actuarial valuation reports adopted by the PEBA Board and Budget and Control Board are as of July 1, 2013. The net pension liability of each defined benefit pension plan was therefore determined by our consulting actuary, Gabriel, Roeder, Smith and Company (GRS), based on the July 1, 2013 actuarial valuations, using membership data as of July 1, 2013, projected forward to the end of the fiscal year, and financial information of the pension trust funds as of June 30, 2014, using generally accepted actuarial procedures. Information included in the following schedules is based on the certification provided by GRS.

The following provides a summary of the actuarial assumptions and methods used in the July 1, 2013, valuations for SCRS and PORS.

	<b>SCRS</b>	<b>PORS</b>
Actuarial cost method	Entry age	Entry age
Actuarial assumptions:		
Investment rate of return	7.5%	7.5%
Projected salary increases	levels off at 3.5%	levels off at 4.0%
Includes inflation at	2.75%	2.75%
Benefit adjustments	lesser of 1% or \$500	lesser of 1% or \$500

The post-retiree mortality assumption is dependent upon the member's job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using published Scale AA projected from the year 2000.

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

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**Note 3: Net Pension Liability**

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. As of June 30, 2014, NPL amounts for SCRS and PORS are presented below (amounts expressed in thousands).

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$ 42,955,205,796	\$ 25,738,521,026	\$ 17,216,684,770	59.9%
PORS	5,899,529,434	3,985,101,996	1,914,427,438	67.5%

The total pension liability is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The net pension liability is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements and required supplementary information.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, each System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Long-term Expected Rate of Return**

The long-term expected rate of return on pension plan investments for actuarial purposes is based upon the 30 year capital market outlook at the end of the third quarter 2012. The actuarial long-term expected rates of return represent best estimates of arithmetic real rates of return for each major asset class and were developed in coordination with the investment consultant for the Retirement System Investment Commission (RSIC) using a building block approach, reflecting observable inflation and interest rate information available in the fixed income markets as well as Consensus Economic forecasts. The actuarial long-term assumptions for other asset classes are based on historical results, current market characteristics and professional judgment.

The RSIC has exclusive authority to invest and manage the retirement trust funds' assets. As co-fiduciary of the Systems, statutory provisions and governance policies allow the RSIC to operate in a manner consistent with a long-term investment time horizon. The expected real rates of investment return, along with the expected inflation rate, form the basis for the target asset allocation adopted annually by the RSIC. For actuarial purposes, the long-term expected rate of return is calculated by weighting the expected future real rates of return by the target allocation percentage and then adding the actuarial expected inflation which is summarized in the table on the following page. For actuarial purposes, the 7.50 percent assumed annual investment rate of return used in the calculation of the total pension liability includes a 4.75 percent real rate of return and a 2.75 percent inflation component.

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Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Short Term	5.0%		
Cash	2.0%	0.3	0.01
Short Duration	3.0%	0.6	0.02
Domestic Fixed Income	13.0%		
Core Fixed Income	7.0%	1.1	0.08
High Yield	2.0%	3.5	0.07
Bank Loans	4.0%	2.8	0.11
Global Fixed Income	9.0%		
Global Fixed Income	3.0%	0.8	0.02
Emerging Markets Debt	6.0%	4.1	0.25
Global Public Equity	31.0%	7.8	2.42
Global Tactical Asset Allocation	10.0%	5.1	0.51
Alternatives	32.0%		
Hedge Funds (Low Beta)	8.0%	4	0.32
Private Debt	7.0%	10.2	0.71
Private Equity	9.0%	10.2	0.92
Real Estate (Broad Market)	5.0%	5.9	0.29
Commodities	3.0%	5.1	0.15
Total Expected Real Return	100.0%		5.88
Inflation for Actuarial Purposes			2.75
Total Expected Nominal Return			8.63

**Sensitivity Analysis**

The following table presents the collective net pension liability of the participating employers calculated using the discount rate of 7.50 percent, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is 1.00 percent lower (6.50 percent) or 1.00 percent higher (8.50 percent) than the current rate.

<b>Sensitivity of the Net Pension Liability to Changes in the Discount Rate</b>			
System	1.00% Decrease (6.50%)	Current Discount Rate (7.50%)	1.00% Increase (8.50%)
SCRS	\$ 22,279,455,340	\$ 17,216,684,770	\$ 12,992,881,787
PORS	2,675,362,636	1,914,427,438	1,284,816,794

**Note 4: Deferred Outflows / (Inflows) of Resources**

The following schedule reflects the amortization of the net balance of remaining deferred outflows / (inflows) of resources at June 30, 2014. Average remaining services lives of all employees provided with pensions through the pension plans at June 30, 2014 was 4.233 years for SCRS and 4.856 years for PORS.

Measurement Period Ending June 30,	SCRS	PORS
<b>2015</b>	\$ (211,976,511)	\$ (42,129,474)
<b>2016</b>	(211,976,511)	(42,129,474)
<b>2017</b>	(211,976,511)	(42,129,474)
<b>2018</b>	(327,714,131)	(44,037,306)
<b>Thereafter</b>	-	(2)
<b>Net Balance of Deferred Outflows / (Inflows) of Resources</b>	<b>\$ (963,643,664)</b>	<b>\$ (170,425,730)</b>

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**Note 5: Employer Contributions**

Employers' proportionate shares were calculated on the basis of historical employer contributions. Although GASB 68 encourages the use of the employer's projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is considered acceptable. Employer contributions recognized by the Systems that are not representative of future contribution effort are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution effort are contributions towards the purchase of employee service and employer contributions paid by employees.

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

	<u>SCRS</u>	<u>PORS</u>
Employer Contributions Reported in SCRS Statement of Changes in Net Position for the fiscal year ended June 30, 2014	\$ 962,798,169.71	\$ 155,608,079.49
Deduct: Employer Contributions Not Representative of Future Contribution Effort	(456,334.15)	(1,175,589.23)
Employer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2014 Measurement Date	<u>\$ 962,341,835.56</u>	<u>\$ 154,432,490.26</u>

**Note 6: Additional Financial and Actuarial Information**

Information contained in these Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (Schedules) was extracted from the audited financial statements of the South Carolina Retirement Systems for the fiscal year ended June 30, 2014. Additional financial information supporting the preparation of the Schedules (including the unqualified audit opinion on the financial statements and required supplementary information) is located in the Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for SCRS and PORS. The CAFR of the Pension Trust Funds is publicly available on PEBA's Retirement Benefits' website at [www.retirement.sc.gov](http://www.retirement.sc.gov), or a copy may be obtained by submitting a request to PEBA, PO Box 11960, Columbia, SC 29211-1960.



**Independent Auditors' Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

The Honorable Nikki Haley, Governor,  
Board of Directors of the South Carolina  
Public Employee Benefit Authority, and  
Richard H. Gilbert, Jr., Deputy State Auditor  
South Carolina Retirement Systems  
Columbia, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations and the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense as of and for the year ended June 30, 2014 and the net pension liability as of and for the year ended June 30, 2013 (specified column totals), included in the schedules of pension amounts by employer of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the South Carolina Public Employee Benefit Authority, and have issued our report thereon dated June 1, 2015.

**Internal Control over Financial Reporting**

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

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

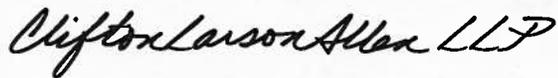
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not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

#### **Compliance and Other Matters**

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

#### **Purpose of this Report**

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



Baltimore, Maryland  
June 1, 2015