

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

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

Fiscal Year Ended June 30, 2015

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

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Independent Auditors' Report

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

Report on Schedules

We have audited the accompanying schedules of employer allocations of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the South Carolina Public Employee Benefit Authority, as of and for the year ended June 30, 2015, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2015 (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 the total for all SCRS and PORS participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the SCRS as of and for the year ended June 30, 2015, and our report thereon, dated October 15, 2015, expressed an unmodified opinion on those statements.

Restriction on Use

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Audit Standards*, we have also issued our report dated January 19, 2016, on our consideration of the SCRS and PORS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SCRS and PORS' internal control over financial reporting.



CliftonLarsonAllen LLP

Baltimore, Maryland
January 19, 2016

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 1 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
10001	11,440	0.001119%
10002	69,447	0.006795%
10100	657,705	0.064354%
10200	532,405	0.052094%
10300	2,178,834	0.213192%
10600	267,431	0.026167%
10700	214,597	0.020998%
10900	92,244	0.009026%
12300	58,285	0.005703%
13300	217,348	0.021267%
13600	185,741	0.018174%
13700	53,053	0.005191%
20101	98,777	0.009665%
20102	792,230	0.077517%
20105	1,052,634	0.102997%
20108	25,356	0.002481%
20200	145,937	0.014279%
20300	188,831	0.018477%
20400	896,779	0.087747%
20500	387,101	0.037877%
20600	1,210,879	0.118481%
21100	91,382	0.008941%
21400	4,813,279	0.470964%
21900	27,684	0.002709%
22100	204,099	0.019970%
22200	7,548	0.000739%
30100	41,640,003	4.074338%
30200	3,765,017	0.368395%
30300	27,156,699	2.657194%
30400	4,473,914	0.437758%
30500	20,158,543	1.972448%
30600	3,128,886	0.306151%
30700	297,028	0.029063%
30800	1,545,844	0.151256%
30900	366,873	0.035897%
31100	804,200	0.078688%
31102	779,628	0.076284%
31104	1,765,587	0.172757%
31105	558,108	0.054609%
31107	893,204	0.087397%
31108	4,768,786	0.466610%
31113	456,170	0.044635%
31121	1,960,473	0.191826%
31123	4,292,010	0.419959%
31124	1,824,630	0.178534%
31126	1,983,375	0.194067%
31138	1,152,925	0.112810%
31140	4,453,350	0.435746%
31142	1,803,760	0.176492%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations - Page 2 of 17
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
31143	1,330,790	0.130213%
31146	1,698,726	0.166215%
31200	322,801	0.031585%
31300	2,731,854	0.267303%
31400	7,837,059	0.766831%
31600	1,774,108	0.173591%
31700	6,357,033	0.622015%
40100	13,232,601	1.294767%
40200	17,101,830	1.673358%
40700	848,888	0.083061%
40900	223,037	0.021823%
41400	702,038	0.068692%
41600	375,364	0.036728%
41700	6,405,123	0.626720%
41800	150,059	0.014683%
42000	194,055	0.018988%
42200	34,516,724	3.377349%
50100	14,618,285	1.430351%
50200	2,762,760	0.270327%
50400	535,381	0.052385%
50501	245,374	0.024009%
50515	3,603,197	0.352561%
51200	540,653	0.052901%
51300	619,508	0.060617%
51400	1,575,638	0.154171%
51500	3,240,858	0.317107%
51600	306,548	0.029995%
51700	19,390,253	1.897273%
51800	2,325,170	0.227510%
51902	242,329	0.023711%
52000	311,127	0.030443%
52200	1,464,993	0.143345%
52600	305,759	0.029917%
53000	360,082	0.035233%
53300	18,094	0.001770%
53900	112,621	0.011020%
54100	239,775	0.023461%
54200	1,382,569	0.135280%
54300	3,918,126	0.383376%
54400	4,360	0.000427%
60100	575,992	0.056359%
60400	5,974,645	0.584600%
60500	251,235	0.024582%
60601	4,003,356	0.391715%
60700	14,674,480	1.435850%
60800	650,816	0.063680%
60900	186,069	0.018206%
61000	5,582,868	0.546265%
61200	155,136	0.015180%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations - Page 3 of 17
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
62500	85,543	0.008370%
62700	263,799	0.025812%
63000	721,612	0.070607%
63500	364,582	0.035673%
63700	160,723	0.015726%
63800	21,768	0.002130%
64100	31,365	0.003069%
66600	71,168	0.006964%
67000	23,201	0.002270%
67100	728,950	0.071325%
67200	16,465	0.001611%
67300	431,137	0.042185%
67400	387,000	0.037867%
67500	284,868	0.027873%
67600	74,269	0.007267%
67800	1,429,179	0.139841%
67900	32,923	0.003221%
68000	29,713	0.002907%
68100	449,811	0.044012%
68200	61,418	0.006010%
70101	409,019	0.040021%
70102	258,068	0.025251%
70104	22,148	0.002167%
70106	19,788	0.001936%
70108	41,272	0.004038%
70202	770,665	0.075407%
70203	2,681,334	0.262360%
70204	34,536	0.003379%
70209	15,319	0.001499%
70211	43,591	0.004265%
70212	6,151	0.000602%
70213	100,942	0.009877%
70214	151,160	0.014790%
70215	28,262	0.002765%
70216	2,208	0.000216%
70217	244,784	0.023951%
70218	32,083	0.003139%
70219	48,284	0.004724%
70220	85,933	0.008408%
70222	5,035	0.000493%
70224	2,990	0.000293%
70301	240,700	0.023552%
70302	36,408	0.003562%
70303	82,715	0.008093%
70304	16,828	0.001647%
70305	45,011	0.004404%
70401	117,031	0.011451%
70402	2,266,587	0.221778%
70403	240,020	0.023485%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 4 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
70404	79,775	0.007806%
70405	126,231	0.012351%
70406	14,481	0.001417%
70407	75,114	0.007350%
70411	40,389	0.003952%
70412	36,199	0.003542%
70413	15,251	0.001492%
70414	24,036	0.002352%
70415	32,269	0.003157%
70416	15,842	0.001550%
70417	491,202	0.048062%
70418	33,555	0.003283%
70419	17,139	0.001677%
70420	73,342	0.007176%
70422	39,628	0.003877%
70423	134,701	0.013180%
70424	113,267	0.011083%
70501	169,412	0.016576%
70502	34,652	0.003391%
70503	25,314	0.002477%
70504	59,346	0.005807%
70505	3,339	0.000327%
70506	103,994	0.010176%
70507	4,201	0.000411%
70508	133,887	0.013100%
70601	53,285	0.005214%
70602	380,323	0.037213%
70603	102,449	0.010024%
70604	47,994	0.004696%
70605	1,241	0.000121%
70606	51,085	0.004998%
70607	388,692	0.038032%
70608	49,963	0.004889%
70609	1,548	0.000151%
70701	3,679,934	0.360069%
70702	248,765	0.024341%
70704	1,013,695	0.099187%
70705	6,515,870	0.637557%
70707	206,649	0.020220%
70709	66,755	0.006532%
70712	31,613	0.003093%
70714	70,006	0.006850%
70715	74,372	0.007277%
70718	3,433	0.000336%
70719	239,148	0.023400%
70801	2,442,813	0.239021%
70802	160,808	0.015735%
70803	1,030,217	0.100803%
70804	28,765	0.002815%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations - Page 5 of 17
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
70805	54,076	0.005291%
70806	109,565	0.010721%
70807	2,992	0.000293%
70808	107,293	0.010498%
70809	112,134	0.010972%
70812	232,497	0.022749%
70813	567	0.000055%
70901	417,974	0.040897%
70902	39,572	0.003872%
70903	5,717	0.000559%
70905	284,694	0.027856%
70908	14,466	0.001415%
71001	8,124,361	0.794942%
71003	2,523,195	0.246886%
71004	829,537	0.081167%
71006	3,782,077	0.370064%
71008	1,324,259	0.129574%
71011	709,268	0.069400%
71012	113,634	0.011119%
71015	368,639	0.036070%
71016	475,326	0.046509%
71017	1,086,166	0.106278%
71018	2,364,190	0.231328%
71019	712,071	0.069674%
71020	567,039	0.055483%
71024	112,836	0.011041%
71025	190,452	0.018635%
71026	154,613	0.015128%
71027	9,775	0.000956%
71028	6,309	0.000617%
71030	8,155	0.000798%
71031	82,816	0.008103%
71032	92,033	0.009005%
71034	38,490	0.003766%
71035	18,409	0.001801%
71036	48,297	0.004726%
71037	24,635	0.002410%
71038	143,798	0.014070%
71039	64,365	0.006298%
71042	10,491	0.001027%
71043	5,891	0.000576%
71044	455,229	0.044543%
71045	162,457	0.015896%
71047	41,359	0.004047%
71101	487,458	0.047696%
71103	474,191	0.046398%
71105	221,643	0.021687%
71106	34,632	0.003389%
71107	28,204	0.002760%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations - Page 6 of 17
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
71108	36,537	0.003575%
71109	60,250	0.005895%
71112	187,254	0.018322%
71113	345,941	0.033849%
71114	6,897	0.000675%
71115	51,377	0.005027%
71117	17,840	0.001746%
71201	96,390	0.009431%
71202	727,117	0.071146%
71205	39,020	0.003818%
71206	185,089	0.018110%
71207	86,703	0.008484%
71209	27,680	0.002708%
71210	18,863	0.001846%
71213	8,735	0.000855%
71215	48,435	0.004739%
71216	20,602	0.002016%
71301	222,841	0.021804%
71302	83,727	0.008192%
71303	458,627	0.044875%
71304	3,023	0.000296%
71305	30,094	0.002945%
71307	6,310	0.000617%
71309	1,092,712	0.106918%
71310	5,473	0.000536%
71311	18,079	0.001769%
71312	102,335	0.010013%
71314	621	0.000061%
71315	31,481	0.003080%
71401	514,453	0.050338%
71402	131,781	0.012894%
71404	35,112	0.003436%
71406	18,316	0.001792%
71407	26,175	0.002561%
71408	48,948	0.004789%
71409	331,122	0.032399%
71501	1,008,161	0.098645%
71504	227,175	0.022228%
71505	209,626	0.020511%
71506	81,861	0.008010%
71601	820,185	0.080252%
71603	654	0.000064%
71604	185,833	0.018183%
71605	298,230	0.029181%
71606	52,283	0.005116%
71607	193,218	0.018906%
71608	5,791	0.000567%
71609	122,292	0.011966%
71610	256,705	0.025118%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 7 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
71611	34,303	0.003356%
71612	1,439	0.000141%
71614	10,133	0.000991%
71701	528,495	0.051712%
71702	258,737	0.025317%
71705	30,900	0.003023%
71706	5,522	0.000540%
71707	2,522	0.000247%
71802	20,030	0.001960%
71803	2,399,007	0.234735%
71805	12,378	0.001211%
71807	146,647	0.014349%
71808	316,795	0.030997%
71809	590,873	0.057815%
71810	104,006	0.010177%
71811	553,300	0.054139%
71812	10,347	0.001012%
71813	92,234	0.009025%
71815	10,737	0.001051%
71817	64,827	0.006343%
71819	294	0.000029%
71901	420,388	0.041134%
71902	4,041	0.000395%
71904	37,031	0.003623%
71905	19,271	0.001886%
71906	195,833	0.019162%
72001	276,394	0.027044%
72002	816,051	0.079848%
72004	30,400	0.002975%
72006	568,276	0.055604%
72007	34,186	0.003345%
72009	258,816	0.025324%
72010	18,041	0.001765%
72011	11,090	0.001085%
72012	7,176	0.000702%
72101	1,117,596	0.109353%
72102	2,151,933	0.210560%
72108	20,002	0.001957%
72109	6,994	0.000684%
72110	113,490	0.011105%
72111	6,058	0.000593%
72112	224,785	0.021994%
72113	10,126	0.000991%
72114	29,671	0.002903%
72115	641,584	0.062777%
72116	97,882	0.009577%
72117	20,784	0.002034%
72119	179,254	0.017539%
72122	48,672	0.004762%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations - Page 8 of 17
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72123	76,295	0.007465%
72124	238,167	0.023304%
72125	13,111	0.001283%
72126	1,599	0.000156%
72127	64,044	0.006266%
72201	426,326	0.041715%
72202	1,284,501	0.125684%
72203	20,572	0.002013%
72204	386,540	0.037822%
72205	209,376	0.020487%
72206	1,187	0.000116%
72207	46,534	0.004553%
72210	239,127	0.023398%
72301	1,335,904	0.130714%
72302	2,740,630	0.268162%
72303	721,944	0.070640%
72304	748,817	0.073269%
72305	6,708,910	0.656445%
72306	1,262,245	0.123507%
72307	454,653	0.044486%
72309	410,417	0.040158%
72314	429,644	0.042039%
72316	54,033	0.005287%
72319	429,160	0.041992%
72321	1,322,327	0.129385%
72322	166,111	0.016253%
72323	349,158	0.034164%
72324	27,554	0.002696%
72327	590,180	0.057747%
72328	1,825	0.000179%
72329	31,786	0.003110%
72330	33,005	0.003229%
72331	138,409	0.013543%
72332	220,824	0.021607%
72333	49,740	0.004867%
72334	227,464	0.022257%
72335	114,391	0.011193%
72338	28,221	0.002761%
72339	63,636	0.006227%
72340	49,904	0.004883%
72342	227,133	0.022224%
72343	4,200	0.000411%
72346	75,981	0.007434%
72348	69,972	0.006847%
72349	46,018	0.004503%
72350	18,844	0.001844%
72351	106,371	0.010408%
72352	11,175	0.001093%
72401	915,195	0.089549%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations - Page 9 of 17
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72402	499,921	0.048916%
72403	1,176,422	0.115109%
72404	89,865	0.008793%
72407	374,077	0.036602%
72408	79,715	0.007800%
72409	837,805	0.081976%
72411	15,355	0.001502%
72412	24,235	0.002371%
72413	166,596	0.016301%
72415	20,299	0.001986%
72416	847,365	0.082912%
72417	4,511	0.000441%
72501	442,941	0.043340%
72502	15,124	0.001480%
72504	3,729	0.000365%
72506	88,883	0.008697%
72507	173,557	0.016982%
72509	43,287	0.004236%
72510	1,177	0.000115%
72512	33,901	0.003317%
72513	66,769	0.006533%
72601	5,113,885	0.500377%
72602	525,114	0.051381%
72604	2,237,390	0.218921%
72605	206,949	0.020249%
72606	92,669	0.009067%
72608	1,616,501	0.158169%
72609	46,721	0.004571%
72611	193,925	0.018975%
72612	10,845	0.001061%
72613	4,784	0.000468%
72614	22,693	0.002220%
72615	544,478	0.053275%
72616	414,592	0.040566%
72617	392,161	0.038372%
72619	98,328	0.009621%
72620	36,946	0.003615%
72621	41,283	0.004039%
72622	189,236	0.018516%
72701	442,663	0.043313%
72702	93,180	0.009117%
72704	180,495	0.017661%
72705	129,267	0.012648%
72801	464,292	0.045429%
72802	882,760	0.086375%
72803	110,614	0.010823%
72806	6,377	0.000624%
72807	4,235	0.000414%
72808	133,516	0.013064%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 10 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72809	94,004	0.009198%
72810	14,169	0.001386%
72901	1,222,535	0.119621%
72902	448,496	0.043884%
72903	66,015	0.006459%
72904	4,772	0.000467%
72905	421,579	0.041250%
72907	314,385	0.030762%
72908	53,705	0.005255%
72909	39,335	0.003849%
72910	166,704	0.016311%
72911	11,867	0.001161%
72912	38,589	0.003776%
72913	2,927	0.000286%
73001	292,020	0.028573%
73002	808,568	0.079116%
73003	401,433	0.039279%
73004	35,308	0.003455%
73005	8,555	0.000837%
73006	588,551	0.057588%
73010	160,937	0.015747%
73101	378,639	0.037049%
73102	129,840	0.012704%
73105	277,041	0.027108%
73201	3,781,421	0.370000%
73202	559,561	0.054751%
73203	676,731	0.066216%
73204	30,543,612	2.988593%
73205	550,300	0.053845%
73206	127,578	0.012483%
73207	416,821	0.040785%
73208	333,209	0.032603%
73209	24,601	0.002407%
73212	7,859	0.000769%
73213	4,187	0.000410%
73215	27,924	0.002732%
73216	48,617	0.004757%
73217	79,334	0.007763%
73218	17,456	0.001708%
73219	28,761	0.002814%
73222	179,881	0.017601%
73223	9,199	0.000900%
73224	600,856	0.058792%
73225	2,039	0.000200%
73226	4,315	0.000422%
73227	5,608	0.000549%
73228	37,012	0.003621%
73301	408,064	0.039928%
73302	111,738	0.010933%

South Carolina Retirement System (SCRS)
 Schedule of Employer Allocations - Page 11 of 17
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
73303	84,127	0.008232%
73306	37,021	0.003622%
73308	82,850	0.008107%
73310	430,894	0.042162%
73311	4,974	0.000487%
73312	63,698	0.006233%
73401	422,444	0.041335%
73402	333,187	0.032601%
73405	58,848	0.005758%
73406	26,297	0.002573%
73408	24,718	0.002419%
73501	10,592	0.001036%
73502	242,576	0.023735%
73503	81,472	0.007972%
73504	40,236	0.003937%
73506	204	0.000020%
73507	28,839	0.002822%
73601	419,746	0.041071%
73602	465,751	0.045572%
73603	18,843	0.001844%
73604	229,286	0.022435%
73606	54,509	0.005333%
73607	37,738	0.003693%
73608	1,112	0.000109%
73609	11,769	0.001152%
73610	23,028	0.002253%
73611	90,559	0.008861%
73612	521	0.000051%
73613	296,775	0.029038%
73614	31,083	0.003041%
73701	82,574	0.008080%
73702	1,283,169	0.125554%
73703	608,593	0.059549%
73707	170,488	0.016682%
73708	32,299	0.003160%
73709	74,306	0.007271%
73710	9,178	0.000898%
73711	109,608	0.010725%
73712	372,154	0.036414%
73801	447,017	0.043739%
73802	1,052,018	0.102937%
73803	1,091,329	0.106783%
73805	4,718	0.000462%
73806	1,280	0.000125%
73807	11,612	0.001136%
73808	503	0.000049%
73809	2,282	0.000223%
73810	7,685	0.000752%
73811	14,136	0.001383%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 12 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
73812	41,537	0.004064%
73815	664,991	0.065067%
73816	131	0.000013%
73817	12,159	0.001190%
73819	2,049	0.000200%
73820	7,226	0.000707%
73821	10,149	0.000993%
73822	243,556	0.023831%
73901	290,662	0.028440%
73902	57,049	0.005582%
73903	1,510,081	0.147756%
73904	464,494	0.045449%
73906	115,967	0.011347%
73907	86,036	0.008418%
73909	174,767	0.017100%
73910	21,577	0.002111%
73911	555,344	0.054339%
73912	5,637	0.000552%
73913	42,644	0.004173%
73914	5,926	0.000580%
73915	34,938	0.003419%
73916	425,120	0.041597%
73917	27,129	0.002655%
73918	50,157	0.004908%
74001	661,532	0.064729%
74002	1,218,136	0.119191%
74003	5,209,216	0.509705%
74005	5,828,166	0.570267%
74008	254,860	0.024937%
74009	792,456	0.077539%
74010	257,125	0.025159%
74013	190,663	0.018656%
74014	157,123	0.015374%
74016	4,653	0.000455%
74017	235,842	0.023076%
74018	554,923	0.054297%
74020	42,625	0.004171%
74021	77,090	0.007543%
74022	8,986	0.000879%
74024	452,799	0.044305%
74101	42,577	0.004166%
74102	266,318	0.026058%
74103	51,323	0.005022%
74105	36,444	0.003566%
74106	13,224	0.001294%
74108	151	0.000015%
74109	41,509	0.004061%
74201	1,025,992	0.100390%
74202	349,228	0.034171%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 13 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
74203	3,495,612	0.342034%
74204	30,567,363	2.990917%
74208	581,609	0.056909%
74211	80,720	0.007898%
74213	63,966	0.006259%
74214	114,905	0.011243%
74215	258,948	0.025337%
74216	82,068	0.008030%
74217	18,723	0.001832%
74218	14,145	0.001384%
74219	121,685	0.011907%
74221	27,434	0.002684%
74222	22,936	0.002244%
74223	10,969	0.001073%
74224	1,765	0.000173%
74226	45,633	0.004465%
74227	25,535	0.002499%
74228	153,200	0.014990%
74229	29,194	0.002857%
74230	814,863	0.079732%
74231	19,620	0.001920%
74233	30,824	0.003016%
74234	1,137	0.000111%
74241	3,683	0.000360%
74301	1,334,896	0.130615%
74302	1,366,321	0.133690%
74304	74,663	0.007306%
74305	82,972	0.008119%
74306	143,231	0.014015%
74307	85,321	0.008348%
74308	1,793	0.000175%
74310	177,147	0.017333%
74311	479,525	0.046920%
74312	2,662	0.000260%
74313	46,399	0.004540%
74401	356,498	0.034882%
74402	436,723	0.042732%
74405	20,907	0.002046%
74406	14,488	0.001418%
74407	216,847	0.021218%
74408	54,833	0.005365%
74409	10,668	0.001044%
74410	4,747	0.000464%
74411	22,102	0.002163%
74412	2,882	0.000282%
74501	812,605	0.079511%
74504	122,615	0.011997%
74506	23,061	0.002256%
74508	116,383	0.011388%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 14 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
74509	37,806	0.003699%
74510	5,910	0.000578%
74511	19,484	0.001906%
74601	2,812,796	0.275223%
74602	2,824,519	0.276370%
74604	311,914	0.030520%
74605	307,407	0.030079%
74607	136,215	0.013328%
74609	229,260	0.022432%
74610	46,670	0.004566%
74611	165,413	0.016185%
74612	678,132	0.066353%
74613	184,151	0.018019%
74616	140,038	0.013702%
74618	31,676	0.003099%
74619	33,267	0.003255%
74620	103,910	0.010167%
74621	3,061	0.000299%
75001	479,155	0.046884%
75002	95,688	0.009363%
75003	12,458	0.001219%
75005	79,153	0.007745%
75007	269,216	0.026342%
75011	342,163	0.033480%
75014	150,312	0.014707%
75015	41,121	0.004024%
75016	9,760	0.000955%
75018	342	0.000033%
75021	41,117	0.004023%
75022	423,669	0.041455%
75025	21,203	0.002075%
75026	50,970	0.004987%
80101	1,813,582	0.177453%
80103	54,955	0.005377%
80201	13,101,682	1.281957%
80202	124,833	0.012215%
80302	999,358	0.097784%
80401	4,512,517	0.441535%
80402	1,846,432	0.180667%
80403	1,438,113	0.140715%
80404	1,773,963	0.173577%
80405	7,429,684	0.726970%
80406	60,089	0.005880%
80407	245,814	0.024052%
80409	133,454	0.013058%
80502	528,493	0.051711%
80503	1,024,792	0.100273%
80601	1,411,809	0.138141%
80602	496,412	0.048572%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 15 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
80603	613,054	0.059985%
80606	108,982	0.010664%
80701	11,648,817	1.139799%
80702	191,051	0.018694%
80704	311,753	0.030504%
80801	17,282,802	1.691066%
80902	1,181,294	0.115586%
81001	26,926,128	2.634634%
81002	449,868	0.044018%
81003	244,382	0.023912%
81004	123,002	0.012035%
81102	5,454,308	0.533686%
81201	3,097,680	0.303098%
81301	4,290,567	0.419818%
81401	593,581	0.058080%
81402	1,557,208	0.152368%
81403	627,489	0.061398%
81501	3,353,332	0.328113%
81601	5,867,978	0.574162%
81701	3,062,376	0.299643%
81802	11,611,544	1.136152%
81805	172,210	0.016850%
81806	1,745,915	0.170832%
81901	2,250,182	0.220173%
81902	194,240	0.019006%
82001	2,559,905	0.250478%
82101	10,198,144	0.997855%
82106	652,250	0.063821%
82107	2,236,464	0.218831%
82108	487,746	0.047724%
82109	793,540	0.077645%
82110	4,817	0.000471%
82201	6,506,228	0.636613%
82301	38,020,434	3.720175%
82306	168,292	0.016467%
82307	201,831	0.019748%
82308	155,295	0.015195%
82309	654,658	0.064056%
82312	161,596	0.015812%
82313	3,971	0.000389%
82401	589,664	0.057697%
82402	5,121,229	0.501096%
82406	972,193	0.095126%
82501	595,679	0.058285%
82502	1,461,661	0.143019%
82601	25,710,929	2.515730%
82602	49,318	0.004826%
82603	105,619	0.010334%
82604	88,868	0.008695%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 16 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
82701	1,732,738	0.169543%
82702	238,696	0.023356%
82801	5,691,282	0.556873%
82901	6,599,600	0.645749%
83001	3,466,376	0.339174%
83005	1,787,087	0.174861%
83101	1,426,434	0.139572%
83202	5,384,254	0.526832%
83203	1,438,022	0.140706%
83204	1,901,757	0.186081%
83205	12,173,782	1.191165%
83206	16,156,725	1.580883%
83207	45,176	0.004420%
83301	2,857,599	0.279607%
83402	2,483,589	0.243011%
83501	607,848	0.059476%
83601	3,657,527	0.357877%
83701	6,846,972	0.669954%
83802	4,786,429	0.468336%
83805	2,001,091	0.195800%
83806	2,375,070	0.232393%
83810	97,622	0.009552%
83901	8,274,544	0.809637%
84002	19,794,000	1.936778%
84003	17,399,213	1.702456%
84004	100,149	0.009799%
84005	144,908	0.014179%
84006	563,556	0.055142%
84007	25,054	0.002451%
84008	54,930	0.005375%
84009	157,202	0.015382%
84010	30,237	0.002959%
84011	66,654	0.006522%
84101	1,286,002	0.125831%
84203	5,803,732	0.567876%
84207	6,177,702	0.604468%
84208	1,457,197	0.142582%
84209	4,399,863	0.430512%
84210	2,120,900	0.207523%
84211	2,893,784	0.283147%
84212	5,254,214	0.514108%
84213	258,619	0.025305%
84214	177,638	0.017381%
84215	131,748	0.012891%
84301	9,796,420	0.958548%
84401	2,232,663	0.218459%
84501	2,705,715	0.264745%
84506	129,387	0.012660%
84601	4,786,380	0.468332%

South Carolina Retirement System (SCRS)
Schedule of Employer Allocations - Page 17 of 17
Fiscal Year Ended June 30, 2015

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
84603	10,247,182	1.002653%
84604	6,394,045	0.625636%
84605	3,071,769	0.300563%
84606	16,477	0.001612%
90208	8,210	0.000803%
90407	42,827	0.004190%
90704	8,767	0.000858%
90705	4,440	0.000434%
90707	4,987	0.000488%
90711	410,712	0.040187%
90803	799,736	0.078252%
91007	45,321	0.004434%
91009	164,969	0.016142%
91203	19,678	0.001925%
91503	5,433	0.000532%
91605	4,553	0.000446%
91803	6,102	0.000597%
91807	2,819	0.000276%
92202	39,103	0.003826%
92204	10,553	0.001033%
92302	281,714	0.027565%
92310	4,033	0.000395%
92319	5,415	0.000530%
92404	23,653	0.002314%
92502	47,057	0.004604%
92609	1,738	0.000170%
93005	109,840	0.010747%
93808	22,570	0.002208%
94216	4,577	0.000448%
94218	4,305	0.000421%
94227	561	0.000055%
94504	2,520	0.000247%
Totals¹	\$ 1,022,006,513	100.000000%

¹ Columns may not foot due to rounding.

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer - Page 1 of 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
10001	212,224	3,770	-	1,420	27,765	32,955	380	-	-	380	15,416	8,775	24,191	
10002	1,288,705	22,896	-	8,626	277,367	308,889	2,305	-	-	2,305	93,611	87,663	181,274	
10100	12,205,046	216,842	-	81,694	237,930	536,466	21,827	-	-	21,827	886,574	75,199	961,773	
10200	9,879,878	175,532	-	66,131	149,284	390,947	17,668	-	-	17,668	717,674	47,182	764,856	
10300	40,432,891	718,354	-	270,637	1,776,299	2,765,290	72,307	-	-	72,307	2,937,042	561,409	3,498,451	
10600	4,962,698	88,170	-	33,218	95,503	216,891	8,875	-	-	8,875	360,490	30,184	390,674	
10700	3,982,372	70,753	-	26,656	135,854	233,263	7,122	-	-	7,122	289,279	42,937	332,216	
10900	1,711,824	30,413	-	11,458	-	41,871	3,061	-	145,912	148,973	124,347	(46,116)	78,231	
12300	1,081,601	19,216	-	7,240	89,358	115,814	1,934	-	-	1,934	78,567	28,242	106,809	
13300	4,033,389	71,660	-	26,997	117,896	216,553	7,213	-	-	7,213	292,985	37,262	330,247	
13600	3,446,787	61,238	-	23,071	-	84,309	6,164	-	429,825	435,989	250,374	(135,849)	114,525	
13700	984,498	17,491	-	6,590	87,841	111,922	1,761	-	-	1,761	71,514	27,763	99,277	
20101	1,833,014	32,566	-	12,269	-	44,835	3,278	-	27,387	30,665	133,150	(8,656)	124,494	
20102	14,701,473	261,195	-	98,404	1,141,195	1,500,794	26,291	-	-	26,291	1,067,914	360,681	1,428,595	
20105	19,533,878	347,050	-	130,750	934,992	1,412,792	34,933	-	-	34,933	1,418,939	295,509	1,714,448	
20108	470,534	8,360	-	3,149	-	11,509	841	-	29,157	29,998	34,180	(9,215)	24,965	
20200	2,708,081	48,113	-	18,126	143,345	209,584	4,843	-	-	4,843	196,715	45,305	242,020	
20300	3,504,252	62,259	-	23,456	-	85,715	6,267	-	90,553	96,820	254,549	(28,620)	225,929	
20400	16,641,642	295,665	-	111,390	275,141	682,196	29,761	-	-	29,761	1,208,848	86,960	1,295,808	
20500	7,183,556	127,627	-	48,083	112,723	288,433	12,846	-	-	12,846	521,813	35,627	557,440	
20600	22,470,493	399,224	-	150,406	1,095,181	1,644,811	40,184	-	-	40,184	1,632,255	346,138	1,978,393	
21100	1,695,704	30,127	-	11,351	70,147	111,625	3,032	-	-	3,032	123,176	22,170	145,346	
21400	89,320,593	1,586,922	-	597,867	3,186,914	5,371,703	159,734	-	-	159,734	6,488,242	1,007,242	7,495,484	
21900	513,775	9,128	-	3,439	-	12,567	919	-	33,718	34,637	37,321	(10,657)	26,664	
22100	3,787,407	67,289	-	25,351	-	92,640	6,773	-	37,367	44,140	275,117	(11,810)	263,307	
22200	140,155	2,490	-	938	-	3,428	251	-	20,589	20,840	10,181	(6,507)	3,674	
30100	772,720,500	13,728,606	-	5,172,204	-	18,900,810	1,381,870	-	1,680,168	3,062,038	56,130,363	(531,026)	55,599,337	
30200	69,867,888	1,241,314	-	467,661	589,649	2,298,624	124,946	-	-	124,946	5,075,198	186,362	5,261,560	
30300	503,949,653	8,953,466	-	3,373,186	7,743,998	20,070,650	901,222	-	-	901,222	36,606,867	2,447,534	39,054,401	
30400	83,022,915	1,475,034	-	555,714	-	2,030,748	148,471	-	1,050,350	1,198,821	6,030,779	(331,969)	5,698,810	
30500	374,084,273	6,646,201	-	2,503,932	2,167,561	11,317,694	668,982	-	-	668,982	27,173,455	685,070	27,858,525	
30600	58,063,013	1,031,582	-	388,645	-	1,420,227	103,835	-	3,721,551	3,825,386	4,217,693	(1,176,217)	3,041,476	
30700	5,511,938	97,928	-	36,895	-	134,823	9,857	-	338,138	347,995	400,387	(106,870)	293,517	
30800	28,686,430	509,660	-	192,012	247,698	949,370	51,300	-	-	51,300	2,083,780	78,286	2,162,066	
30900	6,808,039	120,956	-	45,569	196,865	363,390	12,175	-	-	12,175	494,535	62,220	556,755	
31100	14,923,559	265,141	-	99,890	79,014	444,045	26,688	-	-	26,688	1,084,046	24,973	1,109,019	
31102	14,467,628	257,040	-	96,839	-	353,879	25,873	-	802,329	828,202	1,050,928	(253,581)	797,347	
31104	32,764,198	582,108	-	219,307	-	801,415	58,593	-	453,313	511,906	2,379,989	(143,272)	2,236,717	
31105	10,356,860	184,006	-	69,324	397,240	650,570	18,521	-	-	18,521	752,322	125,550	877,872	
31107	16,575,262	294,486	-	110,947	153,440	558,873	29,642	-	-	29,642	1,204,026	48,496	1,252,522	
31108	88,494,836	1,572,251	-	592,340	281,658	2,446,249	158,257	-	-	158,257	6,428,259	89,020	6,517,279	
31113	8,465,243	150,398	-	56,662	19,592	226,652	15,139	-	-	15,139	614,915	6,192	621,107	
31121	36,380,726	646,361	-	243,515	1,571,373	2,461,249	65,060	-	-	65,060	2,642,693	496,641	3,139,334	
31123	79,647,249	1,415,060	-	533,118	-	1,948,178	142,435	-	554,075	696,510	5,785,571	(175,119)	5,610,452	
31124	33,859,834	601,574	-	226,641	-	828,215	60,552	-	218,352	278,904	2,459,576	(69,011)	2,390,565	
31126	36,805,742	653,912	-	246,360	262,188	1,162,460	65,820	-	-	65,820	2,673,567	82,866	2,756,433	
31138	21,394,960	380,115	-	143,207	33,716	557,038	38,261	-	-	38,261	1,554,128	10,656	1,564,784	
31140	82,641,330	1,468,254	-	553,160	573,246	2,594,660	147,789	-	-	147,789	6,003,060	181,177	6,184,237	
31142	33,472,559	594,693	-	224,048	-	818,741	59,860	-	1,186,034	1,245,894	2,431,444	(374,853)	2,056,591	
31143	24,695,523	438,755	-	165,299	-	604,054	44,163	-	526,510	570,673	1,793,881	(166,407)	1,627,474	
31146	31,523,476	560,065	-	211,002	-	771,067	56,374	-	17,037	73,411	2,289,863	(5,385)	2,284,478	
31200	5,990,248	106,426	-	40,096	-	146,522	10,712	-	208,156	218,868	435,131	(65,789)	369,342	
31300	50,695,303	900,683	-	339,329	18,243	1,258,255	90,659	-	-	90,659	3,682,503	5,766	3,688,269	
31400	145,433,196	2,583,852	-	973,457	2,204,212	5,761,521	260,081	-	-	260,081	10,564,257	696,654	11,260,911	
31600	32,922,370	584,918	-	220,366	8,630	813,914	58,876	-	-	58,876	2,391,479	2,728	2,394,207	
31700	117,968,144	2,095,891	-	789,619	4,046,312	6,931,822	210,965	-	-	210,965	8,569,198	1,278,860	9,848,058	
40100	245,558,804	4,362,742	-	1,643,648	10,240,420	16,246,810	439,137	-	-	439,137	17,837,374	3,236,542	21,073,916	
40200	317,360,412	5,638,412	-	2,124,251	7,450,658	15,213,321	567,541	-	-	567,541	23,053,038	2,354,822	25,407,860	
40700	15,752,919	279,876	-	105,442	696,769	1,082,087	28,171	-	-	28,171	1,144,291	2,20,218	1,364,509	
40900	4,138,837	73,533	-	27,704	687,461	788,698	7,402	-	-	7,402	300,645	217,276	517,921	
41400	13,027,769	231,459	-	87,202	-	318,661	23,298	-	1,223,636	1,246,934	946,336	(386,737)	559,599	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
41600	6,965,642	123,756	-	46,625	-	170,381	12,457	-	434,451	446,908	505,984	(137,311)	368,673
41700	118,860,470	2,111,745	-	795,593	-	2,907,338	212,560	-	1,255,889	1,468,449	8,634,016	(396,931)	8,237,085
41800	2,784,702	49,475	-	18,639	207,298	275,412	4,980	-	-	4,980	202,281	65,518	267,799
42000	3,601,166	63,980	-	24,104	8,079	96,163	6,440	-	-	6,440	261,588	2,553	264,141
42200	640,530,521	11,380,042	-	4,287,390	12,181,311	27,848,743	1,145,472	-	-	1,145,472	46,528,092	3,849,972	50,378,064
50100	271,272,963	4,819,595	-	1,815,766	-	6,635,361	485,122	-	3,506,212	3,991,334	19,705,249	(1,108,158)	18,597,091
50200	51,268,819	910,872	-	343,168	1,153,765	2,407,805	91,685	-	-	91,685	3,724,163	364,654	4,088,817
50400	9,935,068	176,512	-	66,500	78,003	321,015	17,767	-	-	17,767	721,683	24,653	746,336
50501	4,553,423	80,899	-	30,478	139,715	251,092	8,143	-	-	8,143	330,760	44,158	374,918
50515	66,864,893	1,187,961	-	447,560	-	1,635,521	119,576	-	5,776,175	5,895,751	4,857,061	(1,825,593)	3,031,468
51200	10,032,930	178,251	-	67,156	298,751	544,158	17,942	-	-	17,942	728,791	94,422	823,213
51300	11,496,306	204,250	-	76,951	-	281,201	20,559	-	38,898	59,457	835,091	(12,294)	822,797
51400	29,239,273	519,482	-	195,713	-	715,195	52,289	-	124,329	176,618	2,123,939	(39,295)	2,084,644
51500	60,140,871	1,068,498	-	402,553	-	1,471,051	107,551	-	1,492,245	1,599,796	4,368,629	(471,633)	3,896,996
51600	5,688,696	101,069	-	38,078	-	139,147	10,173	-	6,188	16,361	413,227	(1,956)	411,271
51700	359,826,972	6,392,897	-	2,408,502	-	8,801,399	643,485	-	1,747,679	2,391,164	26,137,806	(552,364)	25,585,442
51800	43,148,368	766,599	-	288,814	253,368	1,308,781	77,163	-	-	77,163	3,134,294	80,078	3,214,372
51902	4,496,905	79,895	-	30,100	173,975	283,970	8,042	-	-	8,042	326,655	54,986	381,641
52000	5,773,662	102,578	-	38,646	50,588	191,812	10,325	-	-	10,325	419,398	15,988	435,386
52200	27,186,070	483,004	-	181,970	71,456	736,430	48,617	-	-	48,617	1,974,794	22,584	1,997,378
52600	5,673,903	100,806	-	37,978	-	138,784	10,147	-	26,903	37,050	412,152	(8,503)	403,649
52700	-	-	-	-	-	-	-	-	184,144	184,144	-	(58,200)	(58,200)
53000	6,682,108	118,718	-	44,727	278,506	441,951	11,950	-	-	11,950	485,388	88,023	573,411
53300	335,689	5,964	-	2,246	-	8,210	600	-	1,246	1,846	24,384	(394)	23,990
53900	2,089,996	37,132	-	13,989	26,066	77,187	3,738	-	-	3,738	151,817	8,238	160,055
54000	-	-	-	-	-	-	-	-	2,084,709	2,084,709	-	(658,884)	(658,884)
54100	4,449,492	79,052	-	29,783	121,207	230,042	7,957	-	-	7,957	323,211	38,308	361,519
54200	25,656,504	455,829	-	171,732	-	627,561	45,882	-	693,547	739,429	1,863,687	(219,200)	1,644,487
54300	72,709,107	1,291,793	-	486,678	172,269	1,950,740	130,027	-	-	130,027	5,281,584	54,447	5,336,031
54400	80,983	1,439	-	542	-	1,981	145	-	1,938	2,083	5,883	(613)	5,270
60100	10,688,756	189,903	-	71,545	1,533,042	1,794,490	19,115	-	-	19,115	776,430	484,526	1,260,956
60400	110,872,209	1,969,821	-	742,123	3,815,469	6,527,413	198,275	-	-	198,275	8,053,749	1,205,900	9,259,649
60500	4,662,095	82,830	-	31,206	200,775	314,811	8,337	-	-	8,337	338,654	63,456	402,110
60601	74,290,638	1,319,891	-	497,264	2,221,864	4,039,019	132,855	-	-	132,855	5,396,467	702,232	6,098,699
60700	272,315,875	4,838,124	-	1,822,746	-	6,660,870	486,987	-	1,202,294	1,689,281	19,781,006	(379,992)	19,401,014
60800	12,077,219	214,571	-	80,838	-	295,409	21,598	-	92,920	114,518	877,288	(29,368)	847,920
60900	3,452,856	61,345	-	23,112	204,111	288,568	6,175	-	-	6,175	250,815	64,510	315,325
61000	103,601,791	1,840,650	-	693,458	1,995,447	4,529,555	185,273	-	-	185,273	7,525,627	630,672	8,156,299
61200	2,878,960	51,149	-	19,271	135,460	205,880	5,148	-	-	5,148	209,127	42,813	251,940
62500	1,587,411	28,203	-	10,626	1,766	40,595	2,839	-	-	2,839	115,309	558	115,867
62700	4,895,370	86,974	-	32,768	97,712	217,454	8,754	-	-	8,754	355,599	30,882	386,481
63000	13,390,958	237,912	-	89,633	-	327,545	23,947	-	203,044	226,991	972,718	(64,173)	908,545
63500	6,765,556	120,201	-	45,285	589,742	755,228	12,099	-	-	12,099	491,450	186,391	677,841
63700	2,982,512	52,989	-	19,964	170,965	243,918	5,334	-	-	5,334	216,649	54,034	270,683
63800	403,965	7,177	-	2,704	5,103	14,984	722	-	-	722	29,344	1,613	30,957
64100	582,051	10,341	-	3,896	-	14,237	1,041	-	35,790	36,831	42,280	(11,312)	30,968
66600	1,320,756	23,465	-	8,841	6,603	38,909	2,362	-	-	2,362	95,940	2,087	98,027
67000	430,516	7,649	-	2,881	28,865	39,395	770	-	-	770	31,273	9,123	40,396
67100	13,527,130	240,331	-	90,543	-	330,874	24,191	-	392,578	416,769	982,610	(124,076)	858,534
67200	305,534	5,428	-	2,045	-	7,473	546	-	2,768	3,314	22,194	(875)	21,319
67300	8,000,589	142,143	-	53,552	-	195,695	14,308	-	359,596	373,904	581,162	(113,652)	467,510
67400	7,181,659	127,594	-	48,071	219,094	394,759	12,843	-	-	12,843	521,675	69,246	590,921
67500	5,286,249	93,919	-	35,383	-	129,302	9,453	-	54,663	64,116	383,993	(17,277)	366,716
67600	1,378,222	24,486	-	9,225	129,551	163,262	2,465	-	-	2,465	100,114	40,945	141,059
67800	26,521,520	471,197	-	177,522	877,114	1,525,833	47,429	-	-	47,429	1,926,521	277,217	2,203,738
67900	610,878	10,853	-	4,089	38,258	53,200	1,092	-	-	1,092	44,374	12,092	56,466
68000	551,327	9,795	-	3,690	8,557	22,042	986	-	-	986	40,048	2,704	42,752
68100	8,347,088	148,299	-	55,871	6,079,776	6,283,946	14,927	-	-	14,927	606,332	1,921,547	2,527,879
68200	1,139,825	20,251	-	7,629	830,212	858,092	2,038	-	-	2,038	82,797	262,393	345,190
70101	7,590,176	134,852	-	50,805	51,661	237,318	13,574	-	-	13,574	551,350	16,328	567,678
70102	4,788,974	85,084	-	32,055	-	117,139	8,564	-	190,589	199,153	347,871	(60,237)	287,634

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
70104	410,982	7,302	-	2,751	3,723	13,776	735	-	-	735	29,854	1,177	31,031	
70106	367,172	6,523	-	2,457	-	8,980	657	-	4,978	5,635	26,671	(1,573)	25,098	
70108	765,826	13,606	-	5,126	106,082	124,814	1,370	-	-	1,370	55,630	33,528	89,158	
70202	14,301,301	254,085	-	95,726	64,657	414,468	25,575	-	-	25,575	1,038,846	20,435	1,059,281	
70203	49,757,839	884,027	-	333,054	816,999	2,034,080	88,983	-	-	88,983	3,614,406	258,217	3,872,623	
70204	640,844	11,386	-	4,290	-	15,676	1,146	-	34,684	35,830	46,551	(10,962)	35,589	
70209	284,293	5,051	-	1,903	-	6,954	508	-	52,086	52,594	20,651	(16,462)	4,189	
70211	808,878	14,371	-	5,414	4,545	24,330	1,447	-	-	1,447	58,757	1,437	60,194	
70212	114,172	2,028	-	765	-	2,793	204	-	61,476	61,680	8,293	(19,430)	(11,137)	
70213	1,873,221	33,281	-	12,538	-	45,819	3,350	-	51,978	55,328	136,071	(16,428)	119,643	
70214	2,804,995	49,835	-	18,775	-	68,610	5,016	-	460,341	465,357	203,755	(145,493)	58,262	
70215	524,396	9,317	-	3,510	4,414	17,241	938	-	-	938	38,092	1,395	39,487	
70216	40,965	728	-	275	138	1,141	73	-	-	73	2,976	44	3,020	
70217	4,542,423	80,703	-	30,405	9,448	120,556	8,123	-	-	8,123	329,961	2,986	332,947	
70218	595,326	10,577	-	3,985	-	14,562	1,065	-	4,706	5,771	43,244	(1,487)	41,757	
70219	895,929	15,918	-	5,997	8,413	30,328	1,602	-	-	1,602	65,080	2,659	67,739	
70220	1,594,618	28,331	-	10,674	39,481	78,486	2,852	-	-	2,852	115,833	12,478	128,311	
70222	93,500	1,661	-	626	-	2,287	167	-	7,740	7,907	6,792	(2,446)	4,346	
70224	55,569	987	-	372	-	1,359	99	-	18,378	18,477	4,037	(5,808)	(1,771)	
70301	4,466,750	79,359	-	29,898	-	109,257	7,988	-	65,014	73,002	324,464	(20,548)	303,916	
70302	675,550	12,002	-	4,521	7,036	23,559	1,208	-	-	1,208	49,072	2,224	51,296	
70303	1,534,876	27,270	-	10,274	-	37,544	2,745	-	31,384	34,129	111,493	(9,919)	101,574	
70304	312,361	5,550	-	2,090	49,860	57,500	559	-	-	559	22,690	15,759	38,449	
70305	835,240	14,839	-	5,590	5,236	25,665	1,494	-	-	1,494	60,672	1,655	62,327	
70401	2,171,737	38,584	-	14,536	148,877	201,997	3,884	-	-	3,884	157,755	47,053	204,808	
70402	42,061,267	747,285	-	281,537	-	1,028,822	75,219	-	161,040	236,259	3,055,327	(50,898)	3,004,429	
70403	4,454,043	79,133	-	29,813	3,647	112,593	7,965	-	-	7,965	323,541	1,153	324,694	
70404	1,480,446	26,302	-	9,909	21,106	57,317	2,648	-	-	2,648	107,539	6,671	114,210	
70405	2,342,427	41,617	-	15,679	49,413	106,709	4,189	-	-	4,189	170,154	15,617	185,771	
70406	268,741	4,775	-	1,799	-	6,574	481	-	38,547	39,028	19,521	(12,183)	7,338	
70407	1,393,963	24,766	-	9,330	36,164	70,260	2,493	-	-	2,493	101,257	11,430	112,687	
70411	749,516	13,316	-	5,017	-	18,333	1,340	-	5,126	6,466	54,445	(1,620)	52,825	
70412	671,757	11,935	-	4,496	-	16,431	1,201	-	1,118	2,319	48,796	(353)	48,443	
70413	282,965	5,027	-	1,894	77,632	84,553	506	-	-	506	20,555	24,536	45,091	
70414	446,068	7,925	-	2,986	12,423	23,334	798	-	-	798	32,402	3,926	36,328	
70415	598,740	10,638	-	4,007	-	14,645	1,071	-	54,989	56,060	43,492	(17,380)	26,112	
70416	293,965	5,223	-	1,967	-	7,190	526	-	8,708	9,234	21,354	(2,752)	18,602	
70417	9,115,190	161,946	-	61,013	-	222,959	16,301	-	86,370	102,671	662,127	(27,298)	634,829	
70418	622,637	11,062	-	4,168	-	15,230	1,113	-	26,948	28,061	45,228	(8,517)	36,711	
70419	318,051	5,651	-	2,129	6,349	14,129	569	-	-	569	23,103	2,007	25,110	
70420	1,360,963	24,180	-	9,110	-	33,290	2,434	-	5,549	7,983	98,860	(1,754)	97,106	
70422	735,292	13,064	-	4,921	21,264	39,249	1,315	-	-	1,315	53,412	6,720	60,132	
70423	2,499,651	44,410	-	16,731	25,095	86,236	4,470	-	-	4,470	181,574	7,931	189,505	
70424	2,101,944	37,344	-	14,069	-	51,413	3,759	-	76,986	80,745	152,685	(24,332)	128,353	
70501	3,143,718	55,853	-	21,043	144,027	220,923	5,622	-	-	5,622	228,359	45,520	273,879	
70502	643,119	11,426	-	4,305	-	15,731	1,150	-	568	1,718	46,716	(179)	46,537	
70503	469,775	8,346	-	3,145	24,027	35,518	840	-	-	840	34,124	7,594	41,718	
70504	1,101,326	19,567	-	7,372	13,654	40,593	1,970	-	-	1,970	80,000	4,315	84,315	
70505	62,017	1,102	-	415	273	1,790	111	-	-	111	4,505	86	4,591	
70506	1,929,927	34,288	-	12,918	72,346	119,552	3,451	-	-	3,451	140,190	22,865	163,055	
70507	77,948	1,385	-	522	-	1,907	139	-	18,926	19,065	5,662	(5,982)	(320)	
70508	2,484,478	44,141	-	16,630	12,665	73,436	4,443	-	-	4,443	180,472	4,003	184,475	
70601	988,860	17,569	-	6,619	-	24,188	1,768	-	42,983	44,751	71,831	(13,585)	58,246	
70602	7,057,625	125,390	-	47,240	-	172,630	12,621	-	517,198	529,819	512,665	(163,463)	349,202	
70603	1,901,100	33,776	-	12,725	-	46,501	3,400	-	71,591	74,991	138,096	(22,627)	115,469	
70604	890,619	15,823	-	5,961	100,966	122,750	1,593	-	-	1,593	64,695	31,911	96,606	
70605	22,948	408	-	154	1,246	1,808	41	-	-	41	1,667	394	2,061	
70606	947,895	16,841	-	6,345	-	23,186	1,695	-	7,612	9,307	68,855	(2,406)	66,449	
70607	7,212,952	128,150	-	48,279	-	176,429	12,899	-	42,820	55,719	523,948	(13,534)	510,414	
70608	927,222	16,474	-	6,206	24,708	47,388	1,658	-	-	1,658	67,353	7,809	75,162	
70609	28,638	509	-	192	-	701	51	-	1,792	1,843	2,080	(567)	1,513	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
70701	68,288,822	1,213,259	-	457,091	-	1,670,350	122,122	-	1,041,225	1,163,347	4,960,495	(329,085)	4,631,410	
70702	4,616,388	82,017	-	30,900	-	112,917	8,256	-	69,713	77,969	335,334	(22,033)	313,301	
70704	18,811,293	334,212	-	125,913	-	460,125	33,641	-	116,121	149,762	1,366,451	(36,701)	1,329,750	
70705	120,915,759	2,148,260	-	809,349	12,178,567	15,136,176	216,236	-	-	216,236	8,783,312	3,849,105	12,632,417	
70707	3,834,820	68,132	-	25,668	-	93,800	6,858	-	127,165	134,023	278,561	(40,191)	238,370	
70709	1,238,825	22,010	-	8,292	154,832	185,134	2,215	-	-	2,215	89,988	48,936	138,924	
70712	586,602	10,422	-	3,926	35,217	49,565	1,049	-	-	1,049	42,611	11,131	53,742	
70714	1,299,136	23,081	-	8,696	-	31,777	2,323	-	52,520	54,843	94,369	(16,599)	77,770	
70715	1,380,118	24,520	-	9,238	17,933	51,691	2,468	-	-	2,468	100,252	5,668	105,920	
70718	63,724	1,132	-	426	6,629	8,187	114	-	-	114	4,629	2,095	6,724	
70719	4,437,923	78,847	-	29,705	-	108,552	7,936	-	74,544	82,480	322,370	(23,560)	298,810	
70801	45,331,485	805,386	-	303,426	-	1,108,812	81,067	-	901,821	982,888	3,292,876	(285,025)	3,007,851	
70802	2,984,219	53,019	-	19,975	-	72,994	5,337	-	93,444	98,781	216,773	(29,534)	187,239	
70803	19,117,775	339,658	-	127,964	-	467,622	34,189	-	248,186	282,375	1,388,714	(78,441)	1,310,273	
70804	533,878	9,485	-	3,573	4,269	17,327	955	-	-	955	38,781	1,349	40,130	
70805	1,003,464	17,828	-	6,717	-	24,545	1,795	-	8,858	10,653	72,892	(2,800)	70,092	
70806	2,033,289	36,125	-	13,610	-	49,735	3,636	-	116,220	119,856	147,698	(36,732)	110,966	
70807	55,569	987	-	372	-	1,359	99	-	3,280	3,279	4,037	(1,005)	3,032	
70808	1,990,996	35,373	-	13,327	-	48,700	3,561	-	25,177	28,738	144,626	(7,957)	136,669	
70809	2,080,893	36,970	-	13,929	69,584	120,483	3,721	-	-	3,721	151,156	21,992	173,148	
70812	4,314,458	76,653	-	28,879	-	105,532	7,716	-	143,335	151,051	313,402	(45,302)	268,100	
70813	10,431	185	-	70	-	255	19	-	33,565	33,584	758	(10,608)	(9,850)	
70901	7,756,313	137,803	-	51,916	214,530	404,249	13,871	-	-	13,871	563,418	67,803	631,221	
70902	734,343	13,047	-	4,916	-	17,963	1,313	-	89,116	90,429	53,343	(28,165)	25,178	
70903	106,017	1,884	-	710	-	2,594	190	-	275	465	7,701	(87)	7,614	
70905	5,283,025	93,861	-	35,362	-	129,223	9,448	-	21,924	31,372	383,759	(6,929)	376,830	
70908	268,362	4,768	-	1,796	5,110	11,674	480	-	-	480	19,494	1,615	21,109	
71001	150,764,583	2,678,572	-	1,009,143	3,049,547	6,737,262	269,615	-	-	269,615	10,951,529	963,827	11,915,356	
71003	46,823,120	831,887	-	313,411	-	1,145,298	83,735	-	766,745	850,480	3,401,228	(242,334)	3,158,894	
71004	15,393,713	273,494	-	103,038	316,197	692,729	27,529	-	-	27,529	1,118,198	99,936	1,218,134	
71006	70,184,422	1,246,938	-	469,780	124,519	1,841,237	125,512	-	-	125,512	5,098,191	39,355	5,137,546	
71008	24,574,334	436,602	-	164,489	250,267	851,358	43,947	-	-	43,947	1,785,078	79,098	1,864,176	
71011	13,162,045	233,845	-	88,100	195,772	517,717	23,538	-	-	23,538	956,090	61,875	1,017,965	
71012	2,108,772	37,466	-	14,115	33,113	84,694	3,771	-	-	3,771	153,181	10,465	163,646	
71015	6,840,849	121,539	-	45,789	265,381	432,709	12,234	-	-	12,234	496,919	83,875	580,794	
71016	8,820,656	156,713	-	59,041	-	215,754	15,774	-	185,553	201,327	640,732	(58,645)	582,087	
71017	20,156,135	358,106	-	134,915	492,924	985,945	36,046	-	-	36,046	1,464,140	155,791	1,619,931	
71018	43,872,471	779,464	-	293,660	233,877	1,307,001	78,458	-	-	78,458	3,186,893	73,918	3,260,811	
71019	13,214,010	234,768	-	88,448	37,462	360,678	23,631	-	-	23,631	959,865	11,840	971,705	
71020	10,522,618	186,951	-	70,433	-	257,384	18,818	-	59,463	78,281	764,362	(18,794)	745,568	
71024	2,093,979	37,203	-	14,016	-	51,219	3,745	-	275,913	279,658	152,106	(87,204)	64,902	
71025	3,534,218	62,791	-	23,656	-	86,447	6,320	-	37,917	44,237	256,725	(11,984)	244,741	
71026	2,869,098	50,974	-	19,205	321,821	392,000	5,131	-	-	5,131	208,411	101,713	310,124	
71027	181,310	3,221	-	1,214	5,940	10,375	324	-	-	324	13,170	1,877	15,047	
71028	117,017	2,079	-	783	-	2,862	209	-	37,160	37,369	8,500	(11,745)	(3,245)	
71030	151,345	2,689	-	1,013	-	3,702	271	-	8,707	8,978	10,994	(2,752)	8,242	
71031	1,536,773	27,303	-	10,286	-	37,589	2,748	-	23,373	26,121	111,631	(7,387)	104,244	
71032	1,707,842	30,343	-	11,432	-	41,775	3,054	-	32,909	35,963	124,057	(10,401)	113,656	
71034	714,240	12,690	-	4,781	119,204	136,675	1,277	-	-	1,277	51,882	37,675	89,557	
71035	341,568	6,069	-	2,286	88,130	96,485	611	-	-	611	24,811	27,854	52,665	
71036	896,309	15,924	-	6,000	13,657	35,581	1,603	-	-	1,603	65,108	4,316	69,424	
71037	457,068	8,121	-	3,059	-	11,180	817	-	13,681	14,498	33,201	(4,324)	28,877	
71038	2,668,443	47,409	-	17,861	321,685	386,955	4,772	-	-	4,772	193,836	101,670	295,506	
71039	1,194,446	21,221	-	7,995	-	29,216	2,136	-	191,075	193,211	86,764	(60,390)	26,374	
71042	194,776	3,460	-	1,304	-	4,764	348	-	99,608	99,956	14,148	(31,482)	(17,334)	
71043	109,241	1,941	-	732	-	2,673	195	-	2,623	2,818	7,935	(829)	7,106	
71044	8,447,795	150,088	-	56,545	-	206,633	15,107	-	182,373	197,480	613,647	(57,640)	556,007	
71045	3,014,753	53,562	-	20,179	-	73,741	5,391	-	376,635	382,026	218,991	(119,038)	99,953	
71047	767,533	13,636	-	5,138	68,779	87,553	1,373	-	-	1,373	55,754	21,738	77,492	
71101	9,045,776	160,713	-	60,548	-	221,261	16,177	-	33,324	49,501	657,085	(10,532)	646,553	
71103	8,799,604	156,339	-	58,901	223,763	439,003	15,736	-	-	15,736	639,203	70,722	709,925	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
71105	4,113,044	73,075	-	27,530	-	100,605	7,355	-	96,501	103,856	298,771	(30,500)	268,271
71106	642,740	11,419	-	4,302	-	15,721	1,149	-	27,505	28,654	46,689	(8,693)	37,996
71107	523,447	9,300	-	3,504	8,000	20,804	936	-	-	936	38,023	2,528	40,551
71108	678,016	12,046	-	4,538	-	16,584	1,213	-	45,599	46,812	49,251	(14,412)	34,839
71109	1,118,015	19,863	-	7,484	-	27,347	1,999	-	74,892	76,891	81,213	(23,670)	57,543
71112	3,474,856	61,736	-	23,259	159,352	244,347	6,214	-	-	6,214	252,413	50,364	302,777
71113	6,419,626	114,055	-	42,969	124,622	281,646	11,480	-	-	11,480	466,321	39,388	505,709
71114	128,017	2,274	-	857	687	3,818	229	-	-	229	9,299	217	9,516
71115	953,395	16,939	-	6,381	45,156	68,476	1,705	-	-	1,705	69,255	14,272	83,527
71117	331,137	5,883	-	2,217	2,476	10,576	592	-	-	592	24,054	783	24,837
71201	1,788,635	31,778	-	11,972	-	43,750	3,199	-	54,873	58,072	129,926	(17,343)	112,583
71202	13,493,182	239,728	-	90,317	65,225	395,270	24,130	-	-	24,130	980,144	20,615	1,000,759
71205	724,102	12,865	-	4,847	-	17,712	1,295	-	7,473	8,768	52,599	(2,362)	50,237
71206	3,434,649	61,022	-	22,990	61,688	145,700	6,142	-	-	6,142	249,493	19,497	268,990
71207	1,609,032	28,587	-	10,770	-	39,357	2,877	-	42,858	45,735	116,880	(13,545)	103,335
71209	513,585	9,125	-	3,437	-	12,562	918	-	46,007	46,925	37,307	(14,541)	22,766
71210	350,103	6,220	-	2,343	-	8,563	626	-	36,202	36,828	25,431	(11,442)	13,989
71213	162,155	2,881	-	1,085	-	3,966	290	-	17,273	17,563	11,779	(5,459)	6,320
71214	-	-	-	-	-	-	-	-	91,865	91,865	-	(29,034)	(29,034)
71215	898,774	15,968	-	6,016	-	21,984	1,607	-	148,933	150,540	65,287	(47,071)	18,216
71216	382,344	6,793	-	2,559	8,004	17,356	684	-	-	684	27,773	2,530	30,303
71301	4,135,234	73,469	-	27,680	-	101,149	7,395	-	12,370	19,765	300,383	(3,910)	296,473
71302	1,553,652	27,603	-	10,399	46,113	84,115	2,778	-	-	2,778	112,857	14,574	127,431
71303	8,510,760	151,207	-	56,967	-	208,174	15,220	-	177,535	192,755	618,221	(56,111)	562,110
71304	56,138	997	-	376	17,680	19,053	100	-	-	100	4,078	5,588	9,666
71305	558,533	9,923	-	3,738	-	13,661	999	-	50,022	51,021	40,572	(15,810)	24,762
71307	117,017	2,079	-	783	-	2,862	209	-	2,485	2,694	8,500	(785)	7,715
71309	20,277,514	360,262	-	135,727	73,801	569,790	36,263	-	-	36,263	1,472,957	23,325	1,496,282
71310	101,655	1,806	-	680	47,792	50,278	182	-	-	182	7,384	15,105	22,489
71311	335,499	5,961	-	2,245	8,973	17,179	600	-	-	600	24,371	2,836	27,207
71312	1,899,014	33,739	-	12,711	-	46,450	3,396	-	15,783	19,179	137,944	(4,988)	132,956
71314	11,569	206	-	77	-	283	21	-	278	299	840	(88)	752
71315	584,137	10,378	-	3,910	-	14,288	1,045	-	976	2,021	42,432	(308)	42,124
71401	9,546,844	169,615	-	63,902	-	233,517	17,073	-	198,971	216,044	693,482	(62,886)	630,596
71402	2,445,409	43,447	-	16,368	25,927	85,742	4,373	-	-	4,373	177,634	8,194	185,828
71404	651,654	11,578	-	4,362	5,648	21,588	1,165	-	-	1,165	47,336	1,785	49,121
71406	339,861	6,038	-	2,275	16,710	25,023	608	-	-	608	24,688	5,281	29,969
71407	485,706	8,629	-	3,251	-	11,880	869	-	24,321	25,190	35,282	(7,687)	27,595
71408	908,257	16,137	-	6,079	69,334	91,550	1,624	-	-	1,624	65,976	21,913	87,889
71409	6,144,627	109,169	-	41,129	-	150,298	10,989	-	205,257	216,246	446,345	(64,872)	381,473
71501	18,708,500	332,386	-	125,226	-	457,612	33,457	-	298,601	332,058	1,358,984	(94,375)	1,264,609
71504	4,215,647	74,898	-	28,218	-	103,116	7,539	-	58,650	66,189	306,224	(18,537)	287,687
71505	3,890,010	69,112	-	26,037	240,572	335,721	6,957	-	-	6,957	282,570	76,034	358,604
71506	1,519,135	26,990	-	10,169	-	37,159	2,717	-	48,933	51,650	110,350	(15,465)	94,885
71601	15,220,179	270,411	-	101,876	-	372,287	27,219	-	1,316,507	1,343,726	1,105,593	(416,089)	689,504
71603	12,138	216	-	81	-	297	22	-	277	299	882	(88)	794
71604	3,448,494	61,268	-	23,082	18,309	102,659	6,167	-	-	6,167	250,498	5,787	256,285
71605	5,534,317	98,326	-	37,044	197,852	333,222	9,897	-	-	9,897	402,012	62,532	464,544
71606	970,274	17,238	-	6,494	-	23,732	1,735	-	80,696	82,431	70,481	(25,504)	44,977
71607	3,585,614	63,704	-	24,001	102,293	189,998	6,412	-	-	6,412	260,459	32,330	292,789
71608	107,534	1,911	-	720	-	2,631	192	-	5	197	7,811	(2)	7,809
71609	2,269,410	40,320	-	15,190	-	55,510	4,058	-	113,183	117,241	164,850	(35,772)	129,078
71610	4,763,750	84,636	-	31,886	13,308	129,830	8,519	-	-	8,519	346,038	4,206	350,244
71611	636,482	11,308	-	4,260	-	15,568	1,138	-	44,352	45,490	46,234	(14,018)	32,216
71612	26,741	475	-	179	1,517	2,171	48	-	-	48	1,942	480	2,422
71614	187,948	3,339	-	1,258	-	4,597	336	-	0	336	13,653	(0)	13,653
71701	9,807,430	174,245	-	65,646	-	239,891	17,539	-	614,647	632,186	712,411	(194,263)	518,148
71702	4,801,491	85,306	-	32,138	-	117,444	8,587	-	23,993	32,580	348,780	(7,583)	341,197
71705	573,327	10,186	-	3,838	-	14,024	1,025	-	150,720	151,745	41,646	(47,636)	(5,990)
71706	102,414	1,820	-	685	-	2,505	183	-	62,163	62,346	7,439	(19,647)	(12,208)
71707	46,845	832	-	313	1,102	2,247	84	-	-	84	3,403	348	3,751

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
71802	371,723	6,604	-	2,488	-	9,092	665	-	99,056	99,721	27,002	(31,307)	(4,305)
71803	44,518,624	790,944	-	297,985	-	1,088,929	79,613	-	821,409	901,022	3,233,830	(259,611)	2,974,219
71805	229,672	4,080	-	1,537	-	5,617	411	-	45,867	46,278	16,683	(14,496)	2,187
71807	2,721,357	48,349	-	18,215	-	66,564	4,867	-	69,124	73,991	197,679	(21,847)	175,832
71808	5,878,730	104,445	-	39,350	-	143,795	10,513	-	169,333	179,846	427,031	(53,519)	373,512
71809	10,964,893	194,809	-	73,394	146,638	414,841	19,609	-	-	19,609	796,489	46,346	842,835
71810	1,930,117	34,292	-	12,919	-	47,211	3,452	-	58,197	61,649	140,204	(18,394)	121,810
71811	10,267,722	182,422	-	68,727	-	251,149	18,362	-	376,636	394,998	745,847	(119,038)	626,809
71812	191,931	3,410	-	1,285	-	4,695	343	-	1,520	1,863	13,942	(480)	13,462
71813	1,711,635	30,410	-	11,457	42,652	84,519	3,061	-	-	3,061	124,333	13,480	137,813
71815	199,327	3,541	-	1,335	-	4,876	356	-	6,914	7,270	14,479	(2,185)	12,294
71817	1,202,981	21,373	-	8,052	53,578	83,003	2,151	-	-	2,151	87,384	16,934	104,318
71819	5,500	98	-	37	-	135	10	-	140	150	400	(44)	356
71901	7,801,261	138,602	-	52,217	-	190,819	13,951	-	109,975	123,926	566,683	(34,758)	531,925
71902	74,914	1,331	-	501	6,079	7,911	134	-	-	134	5,442	1,921	7,363
71904	687,119	12,208	-	4,599	22,369	39,176	1,229	-	-	1,229	49,912	7,070	56,982
71905	357,689	6,355	-	2,395	4,687	13,437	640	-	-	640	25,983	1,481	27,464
71906	3,634,166	64,567	-	24,325	59,192	148,084	6,499	-	-	6,499	263,986	18,708	282,694
72001	5,129,025	91,125	-	34,331	-	125,456	9,172	-	21,508	30,680	372,572	(6,798)	365,774
72002	15,143,558	269,049	-	101,363	-	370,412	27,081	-	645,412	672,493	1,100,027	(203,986)	896,041
72004	564,223	10,024	-	3,777	3,439	17,240	1,009	-	-	1,009	40,985	1,087	42,072
72006	10,545,567	187,359	-	70,586	1,056,867	1,314,812	18,859	-	-	18,859	766,029	334,029	1,100,058
72007	634,395	11,271	-	4,247	-	15,518	1,135	-	47,257	48,392	46,082	(14,936)	31,146
72009	4,802,819	85,330	-	32,148	-	117,478	8,589	-	28,270	36,859	348,876	(8,935)	339,941
72010	334,741	5,947	-	2,241	-	8,188	599	-	143	742	24,316	(45)	24,271
72011	205,775	3,656	-	1,377	9,667	14,700	368	-	-	368	14,948	3,055	18,003
72012	133,138	2,365	-	891	-	3,256	238	-	6,217	6,455	9,671	(1,965)	7,706
72101	20,739,324	368,467	-	138,818	-	507,285	37,089	-	508,066	545,155	1,506,503	(160,577)	1,345,926
72102	39,933,719	709,486	-	267,297	148,850	1,125,633	71,414	-	-	71,414	2,900,783	47,045	2,947,828
72108	371,154	6,594	-	2,485	-	9,079	664	-	7,328	7,992	26,961	(2,316)	24,645
72109	129,724	2,305	-	868	-	3,173	232	-	6,078	6,310	9,423	(1,921)	7,502
72110	2,106,117	37,419	-	14,097	51,070	102,586	3,766	-	-	3,766	152,988	16,141	169,129
72111	112,465	1,998	-	752	-	2,750	201	-	16,719	16,920	8,169	(5,284)	2,885
72112	4,171,268	74,109	-	27,920	16,364	118,393	7,460	-	-	7,460	303,001	5,172	308,173
72113	187,948	3,339	-	1,258	41,299	45,896	336	-	-	336	13,653	13,053	26,706
72114	550,568	9,782	-	3,685	36,184	49,651	985	-	-	985	39,993	11,436	51,429
72115	11,905,961	211,528	-	79,693	-	291,221	21,292	-	147,348	168,640	864,848	(46,570)	818,278
72116	1,816,324	32,270	-	12,158	-	44,428	3,248	-	153,231	156,479	131,938	(48,430)	83,508
72117	385,758	6,854	-	2,582	-	9,436	690	-	352,826	353,516	28,021	(111,513)	(83,492)
72119	3,326,356	59,098	-	22,265	-	81,363	5,949	-	79,353	85,302	241,626	(25,080)	216,546
72122	903,136	16,046	-	6,045	29,133	51,224	1,615	-	-	1,615	65,604	9,208	74,812
72123	1,415,773	25,153	-	9,477	-	34,630	2,532	-	130,432	132,964	102,842	(41,224)	61,618
72124	4,419,716	78,523	-	29,583	94,820	202,926	7,904	-	-	7,904	321,048	29,968	351,016
72125	243,327	4,323	-	1,629	69,894	75,846	435	-	-	435	17,675	22,091	39,766
72126	29,586	526	-	198	2,490	3,214	53	-	-	53	2,149	787	2,936
72127	1,188,377	21,113	-	7,954	54,962	84,029	2,125	-	-	2,125	86,324	17,371	103,695
72201	7,911,451	140,559	-	52,956	-	193,515	14,148	-	98,372	112,520	574,687	(31,091)	543,596
72202	23,836,577	423,495	-	159,550	745,935	1,328,980	42,627	-	-	42,627	1,731,487	235,757	1,967,244
72203	381,775	6,783	-	2,555	-	9,338	683	-	58,857	59,540	27,732	(18,602)	9,130
72204	7,173,125	127,442	-	48,014	317,728	493,184	12,828	-	-	12,828	521,055	100,420	621,475
72205	3,885,458	69,031	-	26,008	9,733	104,772	6,948	-	-	6,948	282,239	3,076	285,315
72206	22,000	391	-	147	691	1,229	39	-	-	39	1,598	247	1,816
72207	863,498	15,341	-	5,780	76,793	97,914	1,544	-	-	1,544	62,724	21,281	86,995
72210	4,437,544	78,840	-	29,703	517,949	626,492	7,936	-	-	7,936	322,343	163,701	486,044
72301	24,790,540	440,443	-	165,935	-	606,378	44,333	-	116,786	161,119	1,800,783	(36,911)	1,763,872
72302	50,858,216	903,577	-	340,419	-	1,243,996	90,951	-	205,829	296,780	3,694,337	(65,054)	3,629,283
72303	13,397,217	238,023	-	89,675	-	327,698	23,958	-	362,326	386,284	973,173	(114,515)	858,658
72304	13,895,819	246,881	-	93,012	48,919	388,812	24,850	-	-	24,850	1,009,391	15,461	1,024,852
72305	124,497,959	2,211,904	-	833,327	167,560	3,212,791	222,642	-	-	222,642	9,043,523	52,958	9,096,481
72306	23,423,698	416,159	-	156,786	-	572,945	41,889	-	415,703	457,592	1,701,496	(131,385)	1,570,111
72307	8,436,984	149,896	-	56,473	22,774	229,143	15,088	-	-	15,088	612,862	7,198	620,060

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
72309	7,616,158	135,313	-	50,978	56,356	242,647	13,620	-	-	13,620	553,237	17,812	571,049	
72314	7,972,899	141,651	-	53,366	95,860	290,877	14,258	-	-	14,258	579,151	30,297	609,448	
72316	1,002,705	17,815	-	6,712	16,282	40,809	1,793	-	-	1,793	72,836	5,146	77,982	
72319	7,963,985	141,493	-	53,307	-	194,800	14,242	-	285,140	299,382	578,503	(90,120)	488,383	
72321	24,538,489	435,965	-	164,248	82,010	682,223	43,883	-	-	43,883	1,782,474	25,920	1,808,394	
72322	3,082,460	54,765	-	20,633	35,862	111,260	5,512	-	-	5,512	223,910	11,334	235,244	
72323	6,479,367	115,116	-	43,369	-	158,485	11,587	-	124,037	135,624	470,661	(39,203)	431,458	
72324	511,309	9,084	-	3,423	-	12,507	914	-	1,114	2,028	37,141	(352)	36,789	
72327	10,951,997	194,580	-	73,307	777,399	1,045,286	19,586	-	-	19,586	795,552	245,701	1,041,253	
72328	33,948	603	-	227	-	830	61	-	3,181	3,242	2,466	(1,005)	1,461	
72329	589,826	10,479	-	3,948	-	14,427	1,055	-	562	1,617	42,845	(178)	42,667	
72330	612,395	10,880	-	4,099	-	14,979	1,095	-	30,538	31,633	44,484	(9,652)	34,832	
72331	2,568,495	45,633	-	17,192	22,882	85,707	4,593	-	-	4,593	186,575	7,232	193,807	
72332	4,097,872	72,805	-	27,429	71,756	171,990	7,328	-	-	7,328	297,669	22,679	320,348	
72333	923,050	16,399	-	6,179	16,144	38,722	1,651	-	-	1,651	67,050	5,103	72,153	
72334	4,221,147	74,995	-	28,254	242,910	346,159	7,549	-	-	7,549	306,624	76,773	383,397	
72335	2,122,806	37,715	-	14,209	19,574	71,498	3,796	-	-	3,796	154,201	6,187	160,388	
72338	523,637	9,303	-	3,505	-	12,808	936	-	52,087	53,023	38,037	(16,462)	21,575	
72339	1,180,981	20,982	-	7,905	-	28,887	2,112	-	306,840	308,952	85,786	(96,979)	(11,193)	
72340	926,084	16,453	-	6,199	81,763	104,415	1,656	-	-	1,656	67,271	25,842	93,113	
72342	4,214,889	74,884	-	28,212	-	103,096	7,538	-	13,755	21,293	306,169	(4,347)	301,822	
72343	77,948	1,385	-	522	-	1,907	139	-	3,732	3,871	5,662	(1,180)	4,482	
72346	1,409,894	25,049	-	9,437	154,282	188,768	2,521	-	-	2,521	102,415	48,762	151,177	
72347	-	-	-	-	-	-	-	-	734,227	734,227	-	(232,057)	(232,057)	
72348	1,298,567	23,071	-	8,692	48,460	80,223	2,322	-	-	2,322	94,328	15,316	109,644	
72349	854,016	15,173	-	5,716	20,565	41,454	1,527	-	-	1,527	62,036	6,500	68,536	
72350	349,723	6,213	-	2,341	10,629	19,183	625	-	-	625	25,404	3,359	28,763	
72351	1,973,927	35,070	-	13,213	-	48,283	3,530	-	35,402	38,932	143,386	(11,189)	132,197	
72352	207,293	3,683	-	1,387	25,003	30,073	371	-	-	371	15,058	7,902	22,960	
72401	16,983,400	301,737	-	113,679	110,744	526,160	30,372	-	-	30,372	1,233,673	35,001	1,268,674	
72402	9,277,155	164,823	-	62,097	-	226,920	16,591	-	36,648	53,239	673,892	(11,583)	662,309	
72403	21,830,977	387,862	-	146,125	56,088	590,075	39,041	-	-	39,041	1,585,801	17,727	1,603,528	
72404	1,667,635	29,628	-	11,163	-	40,791	2,982	-	11,221	14,203	121,137	(3,547)	117,590	
72407	6,941,746	123,331	-	46,465	-	169,796	12,414	-	256,936	269,350	504,248	(81,206)	423,042	
72408	1,479,308	26,282	-	9,902	-	36,184	2,645	-	63,989	66,634	107,457	(20,224)	87,233	
72409	15,547,144	276,220	-	104,065	-	380,285	27,803	-	129,730	157,533	1,129,343	(41,002)	1,088,341	
72411	284,862	5,061	-	1,907	-	6,968	509	-	6,909	7,418	20,692	(2,184)	18,508	
72412	449,672	7,989	-	3,010	2,619	13,618	804	-	-	804	32,664	828	33,492	
72413	3,091,563	54,927	-	20,693	-	75,620	5,529	-	169,698	175,227	224,571	(53,634)	170,937	
72415	376,654	6,692	-	2,521	7,454	16,667	674	-	-	674	27,360	2,356	29,716	
72416	15,724,661	279,374	-	105,253	262,311	646,938	28,121	-	-	28,121	1,142,238	82,905	1,225,143	
72417	83,638	1,486	-	560	-	2,046	150	-	966	1,116	6,075	(305)	5,770	
72501	8,219,640	146,035	-	55,019	-	201,054	14,699	-	340,122	354,821	597,074	(107,497)	489,577	
72502	280,689	4,987	-	1,878	14,498	21,363	502	-	-	502	20,389	4,582	24,971	
72504	69,224	1,230	-	464	-	1,694	124	-	6,219	6,343	5,028	(1,965)	3,063	
72506	1,649,428	29,305	-	11,041	-	40,346	2,950	-	723	3,673	119,814	(228)	119,586	
72507	3,220,718	57,221	-	21,558	-	78,779	5,760	-	81,565	87,325	233,953	(25,779)	208,174	
72509	803,378	14,273	-	5,377	-	19,650	1,437	-	43,395	44,832	58,357	(13,715)	44,642	
72510	21,810	387	-	146	-	533	39	-	116,592	116,631	1,584	(36,849)	(35,265)	
72512	629,085	11,177	-	4,211	20,710	36,098	1,125	-	-	1,125	45,697	6,545	52,242	
72513	1,239,015	22,013	-	8,294	-	30,307	2,216	-	97,828	100,044	90,002	(30,919)	59,083	
72601	94,898,911	1,686,030	-	635,206	408,627	2,729,863	169,709	-	-	169,709	6,893,450	129,149	7,022,599	
72602	9,744,654	173,129	-	65,226	383,021	621,376	17,427	-	-	17,427	707,851	121,056	828,907	
72604	41,519,423	737,658	-	277,910	-	1,015,568	74,250	-	486,768	561,018	3,015,968	(153,846)	2,862,122	
72605	3,840,320	68,229	-	25,706	79,914	173,849	6,868	-	-	6,868	278,961	25,257	304,218	
72606	1,719,600	30,551	-	11,510	188,534	230,595	3,075	-	-	3,075	124,912	59,587	184,499	
72608	29,997,513	532,953	-	200,788	38,392	772,133	53,645	-	-	53,645	2,179,017	12,134	2,191,151	
72609	866,912	15,402	-	5,802	75,689	96,893	1,550	-	-	1,550	62,972	23,922	86,894	
72611	3,598,700	63,937	-	24,088	717,168	805,193	6,436	-	-	6,436	261,409	226,665	488,074	
72612	201,224	3,575	-	1,347	2,346	7,268	360	-	-	360	14,617	742	15,359	
72613	88,758	1,577	-	594	5,110	7,281	159	-	-	159	6,447	1,615	8,062	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
72614	421,034	7,480	-	2,819	40,609	50,908	753	-	-	753	30,584	12,835	43,419	
72615	10,103,861	179,511	-	67,630	1,023,448	1,270,589	18,069	-	-	18,069	733,944	323,466	1,057,410	
72616	7,693,537	136,688	-	51,497	-	188,185	13,758	-	-	279,052	292,810	(88,196)	470,662	
72617	7,277,435	129,295	-	48,711	-	178,006	13,014	-	-	120,739	133,753	(38,160)	490,472	
72619	1,824,669	32,418	-	12,213	-	44,631	3,263	-	-	59,711	62,974	(18,872)	113,672	
72620	685,602	12,181	-	4,589	-	16,770	1,226	-	-	36,897	38,123	(11,661)	38,141	
72621	766,016	13,609	-	5,128	-	18,737	1,370	-	-	23,219	24,589	(7,339)	48,304	
72622	3,511,649	62,390	-	23,505	-	85,895	6,280	-	-	406,205	412,485	(128,383)	126,703	
72701	8,214,519	145,944	-	54,983	45,432	246,359	14,690	-	-	14,690	596,702	14,359	611,061	
72702	1,729,083	30,720	-	11,574	-	42,294	3,092	-	-	31,251	34,343	(9,877)	115,723	
72704	3,349,494	59,509	-	22,420	36,681	118,610	5,990	-	-	-	5,990	243,307	11,593	254,900
72705	2,398,754	42,618	-	16,056	-	58,674	4,290	-	-	174,379	178,669	(55,113)	119,132	
72801	8,615,829	153,074	-	57,670	83,140	293,884	15,408	-	-	-	15,408	625,853	26,277	652,130
72802	16,381,435	291,042	-	109,649	346,015	746,706	29,295	-	-	-	29,295	1,189,946	109,360	1,299,306
72803	2,052,634	36,468	-	13,740	15,296	65,504	3,671	-	-	3,671	149,103	4,834	153,937	
72806	118,345	2,103	-	792	42,545	45,440	212	-	-	212	8,597	13,447	22,044	
72807	78,517	1,395	-	525	6,909	8,829	140	-	-	140	5,703	2,184	7,887	
72808	2,477,651	44,019	-	16,584	66,677	127,280	4,431	-	-	4,431	179,976	21,074	201,050	
72809	1,744,445	30,993	-	11,677	-	42,670	3,120	-	-	143,701	146,821	(45,418)	81,298	
72810	262,862	4,670	-	1,760	22,515	28,945	470	-	-	470	19,094	7,116	26,210	
72901	22,686,699	403,065	-	151,853	1,050,145	1,605,063	40,571	-	-	40,571	1,647,960	331,904	1,979,864	
72902	8,322,812	147,868	-	55,708	25,398	228,974	14,884	-	-	14,884	604,568	8,027	612,595	
72903	1,224,980	21,764	-	8,199	-	29,963	2,191	-	-	38,424	40,615	(12,144)	76,838	
72904	88,569	1,574	-	593	3,866	6,033	158	-	-	158	6,434	1,222	7,656	
72905	7,823,261	138,993	-	52,365	309,016	500,374	13,990	-	-	13,990	568,281	97,666	665,947	
72907	5,834,162	103,653	-	39,051	56,524	199,228	10,433	-	-	-	10,433	423,793	17,865	441,658
72908	996,636	17,707	-	6,671	-	24,378	1,782	-	-	109,981	111,763	(34,760)	37,636	
72909	729,981	12,969	-	4,886	-	17,855	1,305	-	-	15,488	16,793	(4,895)	48,131	
72910	3,093,460	54,960	-	20,706	4,366	80,032	5,532	-	-	-	5,532	224,709	1,380	226,089
72911	220,189	3,912	-	1,474	-	5,386	394	-	-	669,027	669,421	(211,450)	(195,455)	
72912	716,137	12,723	-	4,794	7,998	25,515	1,281	-	-	1,281	52,020	2,528	54,548	
72913	54,241	964	-	364	140	1,468	97	-	-	97	3,940	44	3,984	
73001	5,419,007	96,277	-	36,272	52,117	184,666	9,691	-	-	9,691	393,636	16,472	410,108	
73002	15,004,731	266,583	-	100,434	-	367,017	26,833	-	-	336,111	362,944	(108,943)	983,713	
73003	7,449,452	132,351	-	49,863	-	182,214	13,322	-	-	66,726	80,048	(21,089)	520,039	
73004	655,257	11,642	-	4,386	-	16,028	1,172	-	-	113,567	114,739	(35,894)	11,704	
73005	158,741	2,820	-	1,062	-	3,882	284	-	-	279	563	(11,531)	(88)	11,443
73006	10,921,842	194,044	-	73,105	-	267,149	19,532	-	-	65,826	85,358	(20,805)	772,557	
73010	2,986,494	53,060	-	19,990	-	73,050	5,341	-	-	15,941	21,282	(216,939)	211,901	
73101	7,026,521	124,837	-	47,032	-	171,869	12,566	-	-	47,243	59,809	(14,931)	495,475	
73102	2,409,375	42,806	-	16,127	-	58,933	4,309	-	-	130,725	135,034	(41,316)	133,701	
73105	5,141,163	91,341	-	34,412	64,964	190,717	9,194	-	-	-	9,194	373,454	20,532	393,986
73201	70,172,284	1,246,722	-	469,699	-	1,716,421	125,490	-	-	1,581,818	1,707,308	(499,943)	4,597,367	
73202	10,383,791	184,485	-	69,504	171,241	425,230	18,570	-	-	-	18,570	754,278	54,122	808,400
73203	12,558,184	223,116	-	84,058	-	307,174	22,458	-	-	86,854	109,312	(27,451)	884,775	
73204	566,801,071	10,070,121	-	3,793,882	10,595,862	24,459,865	1,013,621	-	-	-	1,013,621	41,172,390	3,348,882	44,521,272
73205	10,211,964	181,432	-	68,354	136,845	386,631	18,262	-	-	-	18,262	741,796	43,251	785,047
73206	2,367,461	42,062	-	15,847	2,995	60,904	4,234	-	-	4,234	171,972	947	172,919	
73207	7,735,072	137,426	-	51,775	-	189,201	13,833	-	-	1,611,582	1,625,415	(509,350)	52,525	
73208	6,183,316	109,856	-	41,388	4,721	155,965	11,058	-	-	-	11,058	449,156	1,492	450,648
73209	456,499	8,110	-	3,056	-	11,166	816	-	-	38,964	39,780	(12,315)	20,845	
73212	145,845	2,591	-	977	1,378	4,946	261	-	-	-	261	10,594	436	11,030
73213	77,758	1,382	-	521	2,621	4,524	139	-	-	-	139	5,648	828	6,476
73215	518,137	9,206	-	3,468	43,093	55,767	927	-	-	-	927	37,637	13,620	51,257
73216	902,188	16,029	-	6,038	382,638	404,705	1,613	-	-	-	1,613	65,535	120,935	186,470
73217	1,472,290	26,158	-	9,855	75,118	111,131	2,633	-	-	-	2,633	106,947	23,742	130,689
73218	323,930	5,755	-	2,168	-	7,923	579	-	-	3,183	3,762	(1,006)	22,524	
73219	533,689	9,482	-	3,572	-	13,054	954	-	-	68,390	69,344	(21,615)	17,152	
73222	3,338,115	59,307	-	22,344	-	81,651	5,970	-	-	139,727	145,697	(44,162)	198,318	
73223	170,689	3,033	-	1,142	27,073	31,248	305	-	-	-	305	12,399	8,557	20,956
73224	11,150,186	198,101	-	74,634	138,759	411,494	19,940	-	-	-	19,940	809,949	43,856	853,805

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73225	37,931	674	-	254	-	928	68	-	22,798	22,866	2,755	(7,205)	(4,450)	
73226	80,034	1,422	-	536	7,046	9,004	143	-	-	143	5,814	2,227	8,041	
73227	104,120	1,850	-	696	-	2,546	186	-	1,662	1,848	7,563	(525)	7,038	
73228	686,740	12,201	-	4,597	682	17,480	1,228	-	-	1,228	49,885	215	50,100	
73301	7,572,538	134,538	-	50,687	127,913	313,138	13,542	-	-	13,542	550,069	40,428	590,497	
73302	2,073,496	36,839	-	13,879	-	50,718	3,708	-	1,557	5,265	150,619	(492)	150,127	
73303	1,561,238	27,738	-	10,450	-	38,188	2,792	-	21,307	24,099	113,408	(6,734)	106,674	
73306	686,930	12,204	-	4,598	-	16,802	1,228	-	18,383	19,611	49,899	(5,810)	44,089	
73308	1,537,532	27,317	-	10,292	-	37,609	2,750	-	105,987	108,737	111,686	(33,498)	78,188	
73310	7,996,227	142,066	-	53,522	2,264,831	2,460,419	14,300	-	-	14,300	580,845	715,813	1,296,658	
73311	92,362	1,641	-	618	-	2,259	165	-	-	833	6,709	(263)	6,446	
73312	1,182,119	21,002	-	7,912	7,987	36,901	2,114	-	-	2,114	85,869	2,524	88,393	
73401	7,839,382	139,279	-	52,473	-	191,752	14,019	-	210,541	224,560	569,452	(66,543)	502,909	
73402	6,182,937	109,850	-	41,385	19,639	170,874	11,057	-	-	11,057	449,128	6,207	455,335	
73405	1,092,032	19,402	-	7,309	-	26,711	1,953	-	47,817	49,770	79,325	(15,113)	64,212	
73406	487,982	8,670	-	3,266	123,077	135,013	873	-	-	873	35,447	38,899	74,346	
73407	-	-	-	-	-	-	-	-	78,603	78,603	-	(24,843)	(24,843)	
73408	458,775	8,151	-	3,071	23,887	35,109	820	-	-	820	33,325	7,549	40,874	
73501	196,482	3,491	-	1,315	-	4,806	351	-	3,040	3,391	14,272	(961)	13,311	
73502	4,501,457	79,976	-	30,130	-	110,106	8,050	-	125,102	133,152	326,986	(39,539)	287,447	
73503	1,511,928	26,862	-	10,120	-	36,982	2,704	-	34,151	36,855	109,826	(10,794)	99,032	
73504	746,671	13,266	-	4,998	-	18,264	1,335	-	49,470	50,805	54,238	(15,635)	38,603	
73506	3,793	67	-	25	-	92	7	-	138	145	276	(44)	232	
73507	535,206	9,509	-	3,582	10,211	23,302	957	-	-	957	38,877	3,227	42,104	
73601	7,789,313	138,390	-	52,137	-	190,527	13,930	-	62,176	76,106	565,815	(19,651)	546,164	
73602	8,642,950	153,556	-	57,852	248,081	459,489	15,456	-	-	15,456	627,823	78,407	706,230	
73603	349,723	6,213	-	2,341	-	8,554	625	-	6,916	7,541	25,404	(2,186)	23,218	
73604	4,254,906	75,595	-	28,480	-	104,075	7,609	-	94,847	102,456	309,076	(29,977)	279,099	
73606	1,011,429	17,970	-	6,770	-	24,740	1,809	-	13,001	14,810	73,470	(4,109)	69,361	
73607	700,395	12,444	-	4,688	31,756	48,888	1,253	-	-	1,253	50,877	10,037	60,914	
73608	20,672	367	-	138	-	505	37	-	969	1,006	1,502	(306)	1,196	
73609	218,482	3,882	-	1,462	14,635	19,979	391	-	-	391	15,871	4,626	20,497	
73610	427,292	7,592	-	2,860	-	10,452	764	-	25,563	26,327	31,038	(8,079)	22,959	
73611	1,680,531	29,857	-	11,248	-	41,105	3,005	-	54,185	57,190	122,074	(17,125)	104,949	
73612	9,672	172	-	65	-	237	17	-	277	294	703	(87)	616	
73613	5,507,197	97,844	-	36,863	132,241	266,948	9,849	-	-	9,849	400,042	41,795	441,837	
73614	576,740	10,247	-	3,860	33,008	47,115	1,031	-	-	1,031	41,894	10,432	52,326	
73701	1,532,411	27,226	-	10,258	-	37,484	2,740	-	163,454	166,194	111,314	(51,661)	59,653	
73702	23,811,921	423,057	-	159,385	-	582,442	42,583	-	669,475	712,058	1,729,696	(211,591)	1,518,105	
73703	11,293,755	200,651	-	75,594	-	276,245	20,197	-	341,842	362,039	820,378	(108,041)	712,337	
73707	3,163,822	56,210	-	21,177	-	77,387	5,658	-	34,736	40,394	229,820	(10,978)	218,842	
73708	599,309	10,648	-	4,012	172,670	187,330	1,072	-	-	1,072	43,534	54,573	98,107	
73709	1,378,980	24,500	-	9,231	-	33,731	2,466	-	53,491	55,957	100,169	(16,906)	83,263	
73710	170,310	3,026	-	1,140	8,009	12,175	305	-	-	305	12,371	2,531	14,902	
73711	2,034,048	36,138	-	13,615	50,106	99,859	3,638	-	-	3,638	147,753	15,836	163,589	
73712	6,906,091	122,698	-	46,226	136,907	305,831	12,350	-	-	12,350	501,658	43,270	544,928	
73801	8,295,312	147,379	-	55,525	-	202,904	14,835	-	93,401	108,236	602,571	(29,520)	573,051	
73802	19,522,498	346,848	-	130,674	-	477,522	34,912	-	360,649	395,561	1,418,113	(113,985)	1,304,128	
73803	20,251,911	359,807	-	135,556	-	495,363	36,217	-	4,200,331	4,236,548	1,471,097	(1,327,538)	143,559	
73805	87,621	1,557	-	587	63,817	65,961	157	-	-	157	6,365	20,170	26,535	
73806	23,707	421	-	158	-	579	42	-	1,518	1,560	1,722	(480)	1,242	
73807	215,448	3,828	-	1,442	-	5,270	385	-	9,811	10,196	15,650	(3,101)	12,549	
73808	9,293	165	-	63	-	228	17	-	137	154	675	(43)	632	
73809	42,293	751	-	283	-	1,034	76	-	33,844	33,920	3,072	(10,696)	(7,624)	
73810	142,620	2,534	-	955	30,389	33,878	255	-	-	255	10,360	9,604	19,964	
73811	262,293	4,660	-	1,755	-	6,415	469	-	23,764	24,233	19,053	(7,511)	11,542	
73812	770,757	13,694	-	5,160	33,832	52,686	1,378	-	-	1,378	55,988	10,693	66,681	
73815	12,340,270	219,244	-	82,599	-	301,843	22,068	-	3,409	25,477	896,396	(1,077)	895,319	
73816	2,466	44	-	16	-	60	4	-	2	6	179	(1)	178	
73817	225,689	4,010	-	1,510	-	5,520	404	-	5,118	5,522	16,394	(1,617)	14,777	
73819	37,931	674	-	254	-	928	68	-	20,304	20,372	2,755	(6,417)	(3,662)	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73820	134,086	2,382	-	897	36,882	40,161	240	-	-	240	9,740	11,657	21,397	
73821	188,327	3,346	-	1,261	-	4,607	-	-	38,822	39,159	13,680	(12,270)	1,410	
73822	4,519,664	80,299	-	30,252	74,651	185,202	8,083	-	-	8,083	328,308	23,594	351,902	
73901	5,393,783	95,829	-	36,104	129,893	261,826	9,646	-	-	9,646	391,804	41,053	432,857	
73902	1,058,653	18,809	-	7,086	114,639	140,534	1,893	-	-	1,893	76,900	36,232	113,132	
73903	28,022,638	497,867	-	187,569	-	685,436	50,113	-	665,821	715,934	2,035,562	(210,437)	1,825,125	
73904	8,619,622	153,141	-	57,696	136,047	346,884	15,415	-	-	15,415	626,129	42,998	669,127	
73906	2,152,013	38,234	-	14,404	2,445	55,083	3,848	-	-	3,848	156,322	773	157,095	
73907	1,596,514	28,365	-	10,686	80,372	119,423	2,855	-	-	2,855	115,971	25,402	141,373	
73909	3,243,097	57,619	-	21,708	-	79,327	5,800	-	32,384	38,184	235,578	(10,235)	225,343	
73910	400,361	7,113	-	2,680	-	9,793	716	-	12,438	13,154	29,082	(3,931)	25,151	
73911	10,305,653	183,096	-	68,981	56,440	308,517	18,430	-	-	18,430	748,602	17,838	766,440	
73912	104,689	1,860	-	701	-	2,561	187	-	3,597	3,784	7,605	(1,137)	6,468	
73913	791,430	14,061	-	5,298	-	19,359	1,415	-	22,121	23,536	57,489	(6,992)	50,497	
73914	110,000	1,954	-	736	-	2,690	197	-	15,061	15,258	7,990	(4,760)	3,230	
73915	648,430	11,520	-	4,340	-	15,860	1,160	-	4,437	5,597	47,102	(1,402)	45,700	
73916	7,889,072	140,162	-	52,805	193,385	386,352	14,108	-	-	14,108	573,062	61,121	634,183	
73917	503,534	8,946	-	3,370	2,197	14,513	900	-	-	900	36,577	694	37,271	
73918	930,826	16,538	-	6,231	23,188	45,957	1,665	-	-	1,665	67,615	7,329	74,944	
74001	12,276,167	218,106	-	82,171	-	300,277	21,954	-	1,401,000	1,422,954	891,740	(442,794)	448,946	
74002	22,605,148	401,616	-	151,307	-	552,923	40,425	-	661,443	701,868	1,642,036	(209,053)	1,432,983	
74003	96,668,011	1,717,461	-	647,047	-	2,364,508	172,873	-	82,644	255,517	7,021,957	(26,120)	6,995,837	
74005	108,153,886	1,921,525	-	723,928	-	2,645,453	193,414	-	2,609,072	2,802,486	7,856,291	(824,612)	7,031,679	
74008	4,729,422	84,026	-	31,656	168,585	284,267	8,458	-	-	8,458	343,545	53,282	396,827	
74009	14,705,645	261,269	-	98,433	-	359,702	26,298	-	737,958	764,256	1,068,217	(233,236)	834,981	
74010	4,771,526	84,774	-	31,938	-	116,712	8,533	-	225,126	233,659	346,603	(71,152)	275,451	
74013	3,538,200	62,862	-	23,683	-	86,545	6,327	-	65,134	71,461	257,015	(20,586)	236,429	
74014	2,915,753	51,803	-	19,517	-	71,320	5,214	-	94,268	99,482	211,800	(29,794)	182,006	
74016	86,293	1,533	-	578	-	2,111	154	-	9,255	9,409	6,268	(2,925)	3,343	
74017	4,376,475	77,755	-	29,294	72,997	180,046	7,827	-	-	7,827	317,907	23,071	340,978	
74018	10,297,688	182,955	-	68,928	-	251,883	18,416	-	343,062	361,478	748,023	(108,427)	639,596	
74020	791,050	14,054	-	5,295	-	19,349	1,415	-	35,934	37,349	57,462	(11,357)	46,105	
74021	1,430,566	25,416	-	9,575	208,016	243,007	2,558	-	-	2,558	103,916	65,745	169,661	
74022	166,707	2,962	-	1,116	-	4,078	298	-	16,440	16,738	12,110	(5,196)	6,914	
74024	8,402,657	149,287	-	56,243	143,785	349,315	15,027	-	-	15,027	610,368	45,444	655,812	
74101	790,102	14,037	-	5,288	41,567	60,892	1,413	-	-	1,413	57,393	13,137	70,530	
74102	4,942,025	87,803	-	33,080	-	120,883	8,838	-	23,852	32,690	358,988	(7,538)	351,450	
74103	952,447	16,922	-	6,376	-	23,298	1,703	-	43,120	44,823	69,186	(13,628)	55,558	
74105	676,309	12,016	-	4,527	20,985	37,528	1,209	-	-	1,209	49,127	6,632	55,759	
74106	245,413	4,360	-	1,642	1,653	7,655	439	-	-	439	17,827	522	18,349	
74108	2,845	51	-	19	-	70	5	-	2	7	207	(1)	206	
74109	770,188	13,684	-	5,155	1,232	20,071	1,377	-	-	1,377	55,946	389	56,335	
74201	19,039,448	338,266	-	127,440	-	465,706	34,049	-	307,590	341,639	1,383,024	(97,216)	1,285,808	
74202	6,480,695	115,140	-	43,379	-	158,519	11,590	-	82,733	94,323	470,757	(26,148)	444,609	
74203	64,868,397	1,152,490	-	434,197	995,059	2,581,746	116,005	-	-	116,005	4,712,036	314,494	5,026,530	
74204	567,241,829	10,077,952	-	3,796,833	-	13,874,785	1,014,409	-	5,114,685	6,129,094	41,204,407	(1,616,525)	39,587,882	
74208	10,793,066	191,756	-	72,244	7,390	271,390	19,301	-	-	19,301	784,008	2,336	786,344	
74211	1,497,894	26,612	-	10,026	-	36,638	2,679	-	49,067	51,746	108,807	(15,508)	93,299	
74213	1,187,050	21,090	-	7,945	-	29,035	2,123	-	24,475	26,598	86,227	(7,735)	78,492	
74214	2,132,289	37,884	-	14,273	-	52,157	3,813	-	64,967	68,780	154,889	(20,533)	134,356	
74215	4,805,284	85,374	-	32,165	-	117,539	8,593	-	297,648	306,241	349,056	(94,073)	254,983	
74216	1,522,928	27,057	-	10,194	-	37,251	2,723	-	118,969	121,692	110,625	(37,601)	73,024	
74217	347,448	6,173	-	2,325	52,487	60,985	621	-	-	621	25,239	16,589	41,828	
74218	262,482	4,663	-	1,757	5,245	11,665	469	-	-	469	19,067	1,658	20,725	
74219	2,258,220	40,121	-	15,115	27,029	82,265	4,038	-	-	4,038	164,037	8,543	172,580	
74221	509,034	9,044	-	3,407	-	12,451	910	-	14,236	15,146	36,976	(4,499)	32,477	
74222	425,585	7,561	-	2,848	36,601	47,010	761	-	-	761	30,914	11,568	42,482	
74223	203,500	3,615	-	1,362	-	4,977	364	-	13,815	14,179	14,782	(4,366)	10,416	
74224	32,810	583	-	220	23,896	24,699	59	-	-	59	2,383	7,552	9,935	
74226	846,809	15,045	-	5,668	-	20,713	1,514	-	1,259	2,773	61,512	(398)	61,114	
74227	473,947	8,420	-	3,172	78,314	89,906	848	-	-	848	34,428	24,751	59,179	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
74228	2,842,926	50,509	-	19,029	101,067	170,605	5,084	-	-	5,084	206,510	31,943	238,453	
74229	541,844	9,627	-	3,627	-	13,254	969	-	23,360	24,329	39,359	(7,383)	31,976	
74230	15,121,558	268,658	-	101,216	-	369,874	27,042	-	301,715	328,757	1,098,429	(95,359)	1,003,070	
74231	364,137	6,469	-	2,438	-	8,907	651	-	32,057	32,708	26,451	(10,132)	16,319	
74233	571,999	10,162	-	3,828	-	13,990	1,023	-	10,510	11,533	41,550	(3,322)	38,228	
74234	21,052	374	-	141	-	515	38	-	51,388	51,426	1,529	(16,241)	(14,712)	
74241	68,276	1,213	-	457	-	1,670	122	-	137	259	4,960	(43)	4,917	
74301	24,771,764	440,110	-	165,810	321,958	927,878	44,300	-	-	44,300	1,799,419	101,757	1,901,176	
74302	25,354,953	450,471	-	169,713	-	620,184	45,343	-	57,808	103,151	1,841,782	(18,271)	1,823,511	
74304	1,385,618	24,618	-	9,274	-	33,892	2,478	-	48,518	50,996	100,651	(15,334)	85,317	
74305	1,539,807	27,357	-	10,307	29,115	66,779	2,754	-	-	2,754	111,852	9,202	121,054	
74306	2,658,012	47,224	-	17,791	-	65,015	4,753	-	40,390	45,143	193,078	(12,766)	180,312	
74307	1,583,238	28,129	-	10,597	-	38,726	2,831	-	77,663	80,494	115,006	(24,546)	90,460	
74308	33,190	590	-	222	8,844	9,656	59	-	-	59	2,411	2,795	5,206	
74310	3,287,287	58,404	-	22,004	348,059	428,467	5,879	-	-	5,879	238,788	110,006	348,794	
74311	8,898,604	158,098	-	59,563	9,639	227,300	15,914	-	15,914	646,394	3,047	649,441		
74312	49,310	876	-	330	3,318	4,524	88	-	-	88	3,582	1,049	4,631	
74313	861,033	15,298	-	5,764	-	21,062	1,540	-	16,317	17,857	62,545	(5,157)	57,388	
74401	6,615,539	117,536	-	44,281	-	161,817	11,831	-	210,377	222,208	480,552	(66,491)	414,061	
74402	8,104,330	143,986	-	54,246	-	198,232	14,493	-	22,948	37,441	588,698	(7,253)	581,445	
74405	388,034	6,894	-	2,597	-	9,491	694	-	11,338	12,032	28,187	(3,583)	24,604	
74406	268,931	4,778	-	1,800	6,623	13,201	481	-	-	481	19,535	2,093	21,628	
74407	4,024,096	71,494	-	26,935	-	98,429	7,196	-	42,211	49,407	292,310	(13,341)	278,969	
74408	1,017,498	18,077	-	6,811	-	24,888	1,820	-	8,582	10,402	73,911	(2,712)	71,199	
74409	198,000	3,518	-	1,325	-	4,843	354	-	35,507	35,861	14,383	(11,222)	3,161	
74410	88,000	1,563	-	589	-	2,152	157	-	10,497	10,654	6,392	(3,318)	3,074	
74411	410,223	7,288	-	2,746	-	10,034	734	-	13,963	14,697	29,799	(4,413)	25,386	
74412	53,483	950	-	358	38,955	40,263	96	-	-	96	3,885	12,312	16,197	
74501	15,079,644	267,914	-	100,935	-	368,849	26,967	-	117,847	144,814	1,095,384	(37,246)	1,058,138	
74504	2,275,289	40,424	-	15,229	-	55,653	4,069	-	88,727	92,796	165,277	(28,043)	137,234	
74506	427,861	7,602	-	2,864	-	10,466	765	-	12,299	13,064	31,080	(3,887)	27,193	
74508	2,159,789	38,372	-	14,456	3,687	56,515	3,862	-	-	3,862	156,887	1,165	158,052	
74509	701,533	12,464	-	4,696	-	17,160	1,255	-	47,533	48,788	50,959	(15,023)	35,936	
74510	109,620	1,948	-	734	-	2,682	196	-	2,486	2,682	7,963	(786)	7,177	
74511	361,482	6,422	-	2,420	-	8,842	646	-	5,529	6,175	26,258	(1,747)	24,511	
74601	52,197,369	927,369	-	349,383	549,233	1,825,985	93,345	-	-	93,345	3,791,613	173,588	3,965,201	
74602	52,414,903	931,234	-	350,840	-	1,282,074	93,735	-	98,520	192,255	3,807,415	(31,138)	3,776,277	
74604	5,788,265	102,838	-	38,743	226,028	367,609	10,351	-	-	10,351	420,459	71,437	491,896	
74605	5,704,627	101,352	-	38,184	101,149	240,685	10,202	-	-	10,202	414,384	31,969	446,353	
74607	2,527,719	44,909	-	16,919	14,596	76,424	4,520	-	-	4,520	183,613	4,613	188,226	
74609	4,254,337	75,585	-	28,476	-	104,061	7,608	-	57,545	65,153	309,035	(18,188)	290,847	
74610	865,964	15,385	-	5,797	-	21,182	1,549	-	35,653	37,202	62,904	(11,268)	51,636	
74611	3,069,563	54,536	-	20,546	-	75,082	5,489	-	84,601	90,090	222,973	(26,739)	196,234	
74612	12,584,166	223,578	-	84,232	-	307,810	22,504	-	176,231	198,735	914,113	(55,699)	858,414	
74613	3,417,390	60,715	-	22,875	579,854	663,444	6,111	-	-	6,111	248,239	183,266	431,505	
74616	2,598,650	46,169	-	17,394	-	63,563	4,647	-	122,026	126,673	188,766	(38,567)	150,199	
74618	587,740	10,442	-	3,934	-	14,376	1,051	-	422	1,473	42,693	(133)	42,560	
74619	617,326	10,968	-	4,132	22,645	37,745	1,104	-	-	1,104	44,843	7,157	52,000	
74620	1,928,221	34,258	-	12,906	-	47,164	3,448	-	123,949	127,397	140,066	(39,175)	100,891	
74621	56,707	1,007	-	380	-	1,387	101	-	1,379	1,480	4,119	(436)	3,683	
75001	8,891,777	157,977	-	59,517	456,391	673,885	15,901	-	-	15,901	645,898	144,245	790,143	
75002	1,775,738	31,549	-	11,886	-	43,435	3,176	-	70,489	73,665	128,989	(22,278)	106,711	
75003	231,189	4,107	-	1,548	-	5,655	413	-	14,234	14,647	16,794	(4,499)	12,295	
75005	1,468,877	26,097	-	9,831	99,710	135,638	2,627	-	-	2,627	106,699	31,514	138,213	
75007	4,995,887	88,760	-	33,440	49,636	171,836	8,934	-	-	8,934	362,901	15,688	378,589	
75011	6,349,643	112,811	-	42,501	-	155,312	11,355	-	222,533	233,888	461,238	(70,333)	390,905	
75014	2,789,253	49,556	-	18,670	-	68,226	4,988	-	548,751	553,739	202,611	(173,436)	29,175	
75015	763,171	13,559	-	5,108	-	18,667	1,365	-	47,401	48,766	55,437	(14,981)	40,456	
75016	181,120	3,218	-	1,213	24,310	28,741	324	-	-	324	13,157	7,683	20,840	
75018	6,259	111	-	42	-	153	11	-	1,378	1,389	455	(436)	19	
75021	762,981	13,556	-	5,107	-	18,663	1,364	-	1,118	2,482	55,423	(353)	55,070	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
75022	7,862,141	139,683	-	52,625	123,900	316,208	14,060	-	-	14,060	571,105	39,159	610,264	
75025	393,534	6,992	-	2,634	25,822	35,448	704	-	-	704	28,586	8,161	36,747	
75026	945,809	16,804	-	6,331	-	23,135	1,691	-	34,275	35,966	68,703	(10,833)	57,870	
80101	33,654,817	597,931	-	225,269	-	823,200	60,186	-	670,904	731,090	2,444,684	(212,043)	2,232,641	
80103	1,019,774	18,118	-	6,826	-	24,944	1,824	-	866,863	868,687	74,076	(273,977)	(199,901)	
80201	243,129,326	4,319,578	-	1,627,386	-	5,946,964	434,793	-	2,459,669	2,894,462	17,660,897	(777,392)	16,883,505	
80202	2,316,634	41,159	-	15,506	506,522	563,187	4,143	-	-	4,143	168,280	160,089	328,369	
80302	18,545,207	329,485	-	124,133	-	453,618	33,165	-	965,691	998,856	1,347,123	(305,212)	1,041,911	
80401	83,739,242	1,487,761	-	560,509	-	2,048,270	149,752	-	816,901	966,653	6,082,813	(258,186)	5,824,627	
80402	34,264,368	608,761	-	229,349	-	838,110	61,276	-	375,150	436,426	2,488,961	(118,568)	2,370,393	
80403	26,687,278	474,142	-	178,632	-	652,774	47,725	-	258,005	305,730	1,938,562	(81,544)	1,857,018	
80404	32,919,715	584,871	-	220,348	-	805,219	58,871	-	252,598	311,469	2,391,286	(79,835)	2,311,451	
80405	137,873,365	2,449,539	-	922,855	-	3,372,394	246,561	-	1,667,914	1,914,475	10,015,112	(527,154)	9,487,958	
80406	1,115,170	19,813	-	7,464	21,111	48,388	1,994	-	-	1,994	81,006	6,672	87,678	
80407	4,561,578	81,044	-	30,533	-	111,577	8,158	-	514,114	522,272	331,353	(162,489)	168,864	
80409	2,476,513	43,999	-	16,576	-	60,575	4,429	-	19,662	24,091	179,894	(6,214)	173,680	
80502	9,807,240	174,241	-	65,645	-	239,886	17,538	-	723,911	741,449	712,397	(228,796)	483,601	
80503	19,017,258	337,872	-	127,292	142,752	607,916	34,009	-	-	34,009	1,381,412	45,118	1,426,530	
80601	26,199,107	465,469	-	175,364	-	640,833	46,852	-	1,057,701	1,104,553	1,903,101	(334,292)	1,568,809	
80602	9,211,914	163,664	-	61,660	-	225,324	16,474	-	476,626	493,100	669,153	(150,640)	518,513	
80603	11,376,444	202,121	-	76,148	436,871	715,140	20,345	-	-	20,345	826,384	138,075	964,459	
80606	2,022,479	35,933	-	13,538	-	49,471	3,617	-	16,343	19,960	146,913	(5,165)	141,748	
80701	216,168,376	3,840,574	-	1,446,923	-	5,287,497	386,578	-	4,474,384	4,860,962	15,702,456	(1,414,154)	14,288,302	
80702	3,545,407	62,990	-	23,732	-	86,722	6,340	-	480,114	486,454	257,538	(151,743)	105,795	
80704	5,785,231	102,784	-	38,724	347,180	488,688	10,346	-	-	10,346	420,239	109,728	529,967	
80801	320,718,820	5,698,079	-	2,146,731	744,736	8,589,546	573,547	-	-	573,547	23,296,993	235,378	23,532,371	
80902	21,921,442	389,469	-	146,731	-	536,200	39,203	-	36,472	75,675	1,592,372	(11,527)	1,580,845	
81001	499,671,040	8,877,449	-	3,344,547	-	12,221,996	893,571	-	5,863,521	6,757,092	36,296,069	(1,853,199)	34,442,870	
81002	8,348,226	148,319	-	55,879	-	204,198	14,929	-	179,052	193,981	606,415	(56,590)	549,825	
81003	4,535,026	80,572	-	30,355	255,478	366,405	8,110	-	-	8,110	329,424	80,745	410,169	
81004	2,282,496	40,552	-	15,278	17,780	73,610	4,082	-	-	4,082	165,800	5,619	171,419	
81102	101,216,123	1,798,265	-	677,490	-	2,475,755	181,007	-	659,195	840,202	7,352,332	(208,342)	7,143,990	
81201	57,483,997	1,021,294	-	384,769	-	1,406,063	102,800	-	1,140,488	1,243,288	4,175,633	(360,458)	3,815,175	
81301	79,620,508	1,414,585	-	532,939	-	1,947,524	142,387	-	1,797,083	1,939,470	5,783,628	(567,978)	5,215,650	
81401	11,015,152	195,702	-	73,730	-	269,432	19,699	-	819,532	839,231	800,140	(259,018)	541,122	
81402	28,897,326	513,407	-	193,424	122,812	829,643	51,678	-	-	51,678	2,099,100	38,816	2,137,916	
81403	11,644,427	206,882	-	77,942	-	284,824	20,824	-	201,081	221,905	845,850	(63,553)	782,297	
81501	62,228,212	1,105,583	-	416,524	-	1,522,107	111,284	-	3,447,147	3,558,431	4,520,253	(1,089,490)	3,430,763	
81601	108,892,592	1,934,650	-	728,872	-	2,663,522	194,735	-	401,702	596,437	7,909,950	(126,960)	7,782,990	
81701	56,828,740	1,009,653	-	380,383	-	1,390,036	101,628	-	2,912,287	3,013,915	4,128,036	(920,445)	3,207,591	
81802	215,476,705	3,828,286	-	1,442,293	-	5,270,579	385,341	-	2,405,272	2,790,613	15,652,213	(760,200)	14,892,013	
81805	3,195,684	56,776	-	21,391	-	78,167	5,715	-	667,979	673,694	232,134	(211,118)	21,016	
81806	32,399,112	575,622	-	216,863	-	792,485	57,940	-	511,187	569,127	2,353,469	(161,563)	2,191,906	
81901	41,756,871	741,877	-	279,500	-	1,021,377	74,675	-	1,299,054	1,373,729	3,033,216	(410,573)	2,622,643	
81902	3,604,580	64,041	-	24,127	-	88,168	6,446	-	82,403	88,849	261,836	(26,044)	235,792	
82001	47,504,360	843,990	-	317,971	-	1,161,961	84,953	-	479,422	564,375	3,504,713	(151,524)	3,299,189	
82101	189,248,012	3,362,291	-	1,266,731	-	4,629,022	338,436	-	278,482	616,918	13,746,962	(88,016)	13,658,946	
82106	12,103,960	215,046	-	81,017	607,733	903,796	21,646	-	-	21,646	879,231	192,077	1,071,308	
82107	41,502,354	737,355	-	277,796	-	1,015,151	74,219	-	493,541	567,760	3,014,728	(155,986)	2,858,742	
82108	9,051,087	160,807	-	60,583	-	221,390	16,186	-	161,934	178,120	657,470	(51,180)	606,290	
82109	14,725,749	261,626	-	98,567	-	360,193	26,334	-	552,708	579,042	1,069,677	(174,687)	894,990	
82110	89,327	1,587	-	598	-	2,185	160	-	5,525	5,685	6,489	(1,746)	4,743	
82201	120,736,725	2,145,080	-	808,151	5,409,314	8,362,545	215,916	-	-	215,916	8,770,307	1,709,644	10,479,951	
82301	705,549,125	12,535,200	-	4,722,592	-	17,257,792	1,261,746	-	4,756,052	6,017,798	51,251,039	(1,503,177)	49,747,862	
82306	3,123,046	55,486	-	20,904	-	76,390	5,585	-	52,002	57,587	226,858	(16,436)	210,422	
82307	3,745,303	66,541	-	25,070	-	91,611	6,698	-	125,777	132,475	272,059	(39,753)	232,306	
82308	2,881,805	51,200	-	19,289	-	70,489	5,154	-	26,024	31,178	209,334	(8,225)	201,109	
82309	12,148,529	215,838	-	81,316	840,922	1,138,076	21,725	-	-	21,725	882,468	265,778	1,148,246	
82312	2,998,822	53,279	-	20,073	11,406	84,758	5,363	-	-	5,363	217,834	3,605	221,439	
82313	73,776	1,311	-	494	-	1,805	132	-	531,025	531,157	5,359	(167,833)	(162,474)	
82401	10,942,514	194,411	-	73,243	-	267,654	19,569	-	529,157	548,726	794,863	(167,243)	627,620	

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 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
82402	95,035,272	1,688,452	-	636,118	119,764	2,444,334	169,953	-	-	169,953	6,903,355	37,852	6,941,207	
82406	18,041,105	320,529	-	120,758	-	441,287	32,263	-	311,300	343,563	1,310,505	(98,388)	1,212,117	
82501	11,054,031	196,392	-	73,990	-	270,382	19,768	-	1,676,843	1,696,611	802,964	(529,976)	272,988	
82502	27,124,243	481,905	-	181,556	-	663,461	48,507	-	639,010	687,517	1,970,303	(201,963)	1,768,340	
82601	477,120,324	8,476,800	-	3,193,604	-	11,670,404	853,243	-	6,241,046	7,094,289	34,657,987	(1,972,518)	32,685,469	
82602	915,274	16,261	-	6,126	-	22,387	1,637	-	285,838	287,475	66,485	(90,341)	(23,856)	
82603	1,959,893	34,821	-	13,118	51,770	99,709	3,505	-	-	3,505	142,366	16,362	158,728	
82604	1,649,049	29,298	-	11,038	953,294	993,630	2,949	-	-	2,949	119,787	301,294	421,081	
82701	32,154,647	571,278	-	215,227	357,870	1,144,375	57,503	-	-	57,503	2,335,711	113,107	2,448,818	
82702	4,429,578	78,698	-	29,649	499,299	607,646	7,921	-	-	7,921	321,764	157,806	479,570	
82801	105,613,649	1,876,394	-	706,924	-	2,583,318	188,871	-	672,124	860,995	7,671,768	(212,429)	7,459,339	
82901	122,469,411	2,175,864	-	819,748	-	2,995,612	219,014	-	343,941	562,955	8,896,169	(108,705)	8,787,464	
83001	64,325,984	1,142,853	-	430,566	580,222	2,153,641	115,035	-	-	115,035	4,672,635	183,382	4,856,017	
83005	33,163,232	589,197	-	221,978	43,989	855,164	59,306	-	-	59,306	2,408,975	13,903	2,422,878	
83101	26,470,503	470,291	-	177,181	1,598,775	2,246,247	47,338	-	-	47,338	1,922,815	505,302	2,428,117	
83202	99,916,229	1,775,170	-	668,789	-	2,443,959	178,682	-	743,442	922,124	7,257,908	(234,969)	7,022,939	
83203	26,685,571	474,112	-	178,620	-	652,732	47,722	-	163,377	211,099	1,938,438	(51,636)	1,886,802	
83204	35,291,159	627,003	-	236,222	-	863,225	63,112	-	121,130	184,242	2,563,547	(38,284)	2,525,263	
83205	225,910,185	4,013,653	-	1,512,130	-	5,525,783	403,999	-	3,871,023	4,275,022	16,410,100	(1,223,459)	15,186,641	
83206	299,822,083	5,326,815	-	2,006,858	3,534,507	10,868,180	536,177	-	-	536,177	21,779,055	1,117,101	22,896,156	
83207	838,274	14,893	-	5,611	-	20,504	1,499	-	43,942	45,441	60,892	(13,888)	47,004	
83301	53,028,816	942,141	-	354,948	-	1,297,089	94,832	-	2,189,045	2,283,877	3,852,009	(691,860)	3,160,149	
83402	46,088,208	818,830	-	308,491	-	1,127,321	82,420	-	303,955	386,375	3,347,844	(96,067)	3,251,777	
83501	11,279,910	200,406	-	75,502	-	275,908	20,172	-	102,025	122,197	819,372	(32,246)	787,126	
83601	67,873,098	1,205,873	-	454,309	-	1,660,182	121,379	-	1,736,078	1,857,457	4,930,297	(548,697)	4,381,600	
83701	127,060,006	2,257,423	-	850,476	-	3,107,899	227,224	-	2,174,834	2,402,058	9,229,630	(687,368)	8,542,262	
83802	88,822,180	1,578,067	-	594,531	-	2,172,598	158,842	-	3,158,925	3,317,767	6,452,037	(998,396)	5,453,641	
83805	37,134,414	659,752	-	248,559	-	908,311	66,408	-	1,197,429	1,263,837	2,697,441	(378,454)	2,318,987	
83806	44,074,453	783,053	-	295,013	-	1,078,066	78,819	-	670,550	749,369	3,201,565	(211,931)	2,989,634	
83810	1,811,583	32,186	-	12,126	446,304	490,616	3,240	-	-	3,240	131,593	141,057	272,650	
83901	153,551,561	2,728,087	-	1,027,797	-	3,755,884	274,599	-	2,719,062	2,993,661	11,153,975	(859,375)	10,294,600	
84002	367,319,285	6,526,010	-	2,458,651	-	8,984,661	656,884	-	1,555,799	2,212,683	26,682,047	(491,719)	26,190,328	
84003	322,878,988	5,736,458	-	2,161,190	2,843,776	10,741,424	577,410	-	-	577,410	23,453,907	898,791	24,352,698	
84004	1,858,428	33,018	-	12,439	92,384	137,841	3,323	-	-	3,323	134,996	29,198	164,194	
84005	2,689,116	47,776	-	18,000	324,859	390,635	4,809	-	-	4,809	195,337	102,673	298,010	
84006	10,457,946	185,802	-	70,001	827,415	1,083,218	18,702	-	-	18,702	759,664	261,509	1,021,173	
84007	464,844	8,259	-	3,111	-	11,370	831	-	1,214,554	1,215,385	33,766	(383,867)	(350,101)	
84008	1,019,395	18,111	-	6,824	28,436	53,371	1,823	-	-	1,823	74,049	8,987	83,036	
84009	2,917,270	51,830	-	19,527	-	71,357	5,217	-	487,977	493,194	211,910	(154,228)	57,682	
84010	561,189	9,970	-	3,757	-	13,727	1,004	-	5,126	6,130	40,765	(1,620)	39,145	
84011	1,236,929	21,976	-	8,279	900,941	931,196	2,212	-	-	2,212	89,850	284,747	374,597	
84101	23,864,456	423,990	-	159,737	162,005	745,732	42,677	-	-	42,677	1,733,512	51,203	1,784,715	
84203	107,700,421	1,913,469	-	720,893	-	2,634,362	192,603	-	1,145,717	1,338,320	7,823,351	(362,110)	7,461,241	
84207	114,640,271	2,036,766	-	767,344	925,458	3,729,568	205,013	-	-	205,013	8,327,461	292,496	8,619,957	
84208	27,041,364	480,433	-	181,001	-	661,434	48,359	-	831,163	879,522	1,964,283	(262,694)	1,701,589	
84209	81,648,676	1,450,618	-	546,515	-	1,997,133	146,014	-	205,579	351,593	5,930,954	(64,974)	5,865,980	
84210	39,357,737	699,253	-	263,441	-	962,694	70,384	-	244,703	315,087	2,858,943	(77,340)	2,781,603	
84211	53,700,194	954,069	-	359,442	-	1,313,511	96,033	-	924,910	1,020,943	3,900,778	(292,323)	3,608,455	
84212	97,503,061	1,732,297	-	652,636	-	2,384,933	174,366	-	415,446	589,812	7,082,615	(131,304)	6,951,311	
84213	4,799,215	85,266	-	32,124	95,089	212,479	8,583	-	-	8,583	348,615	30,053	378,668	
84214	3,296,390	58,566	-	22,064	-	80,630	5,895	-	98,832	104,727	239,450	(31,236)	208,214	
84215	2,444,840	43,436	-	16,364	1,780,750	1,840,550	4,372	-	-	4,372	177,593	562,816	740,409	
84301	181,793,250	3,229,846	-	1,216,833	1,286,673	5,733,352	325,104	-	-	325,104	13,205,449	406,660	13,612,109	
84401	41,431,803	736,102	-	277,324	-	1,013,426	74,093	-	1,301,536	1,375,629	3,009,603	(411,358)	2,598,245	
84501	50,210,166	892,063	-	336,081	-	1,228,144	89,792	-	1,735,878	1,825,670	3,647,263	(548,634)	3,098,629	
84506	2,401,030	42,658	-	16,071	1,748,840	1,807,569	4,294	-	-	4,294	174,411	552,731	727,142	
84601	88,821,422	1,578,054	-	594,526	282,891	2,455,471	158,841	-	-	158,841	6,451,982	89,409	6,541,391	
84603	190,157,976	3,378,458	-	1,272,822	-	4,651,280	340,063	-	3,050,328	3,390,391	13,813,062	(964,073)	12,848,989	
84604	118,654,884	2,108,092	-	794,216	4,339,441	7,241,749	212,193	-	-	212,193	8,619,082	1,371,505	9,990,587	
84605	57,003,222	1,012,753	-	381,551	-	1,394,304	101,940	-	754,788	856,728	4,140,710	(238,555)	3,902,155	
84606	305,724	5,432	-	2,046	6,627	14,105	547	-	-	547	22,208	2,095	24,303	

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

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer - Page 14 of 14
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
90208	152,293	2,706	-	1,019	-	3,725	272	-	3,868	4,140	11,063	(1,222)	9,841	
90407	794,654	14,118	-	5,319	29,551	48,988	1,421	-	1,421	1,421	57,724	9,340	67,064	
90704	162,724	2,891	-	1,090	-	3,981	291	-	3,872	4,163	11,820	(1,224)	10,596	
90705	82,310	1,462	-	551	-	2,013	147	-	965	1,112	5,979	(305)	5,674	
90707	92,552	1,644	-	620	-	2,264	166	-	1,936	2,102	6,723	(612)	6,111	
90711	7,621,658	135,411	-	51,016	281,666	468,093	13,630	-	-	13,630	553,637	89,022	642,659	
90803	14,840,869	263,672	-	99,338	-	363,010	26,540	-	23,630	50,170	1,078,040	(7,468)	1,070,572	
91007	840,929	14,940	-	5,629	-	20,569	1,504	-	65,768	67,272	61,085	(20,786)	40,299	
91009	3,061,408	54,391	-	20,491	-	74,882	5,475	-	69,822	75,297	222,380	(22,068)	200,312	
91203	365,086	6,486	-	2,444	-	8,930	653	-	10,226	10,879	26,520	(3,232)	23,288	
91503	100,896	1,793	-	676	19,473	21,942	180	-	-	180	7,329	6,155	13,484	
91605	84,586	1,503	-	566	-	2,069	151	-	18,378	18,529	6,144	(5,809)	335	
91803	113,224	2,012	-	758	-	2,770	202	-	3,179	3,381	8,225	(1,005)	7,220	
91807	52,345	930	-	350	10,773	12,053	94	-	-	94	3,802	3,405	7,207	
92202	725,619	12,892	-	4,856	14,630	32,378	1,298	-	-	1,298	52,709	4,624	57,333	
92204	195,913	3,481	-	1,312	65,196	69,989	350	-	-	350	14,231	20,606	34,837	
92302	5,227,835	92,881	-	34,992	-	127,873	9,349	-	102,464	111,813	379,750	(32,384)	347,366	
92310	74,914	1,331	-	501	-	1,832	134	-	143	277	5,442	(45)	5,397	
92319	100,517	1,786	-	672	-	2,458	180	-	1,523	1,703	7,302	(481)	6,821	
92404	438,861	7,797	-	2,937	35,497	46,231	785	-	-	785	31,879	11,219	43,098	
92502	873,171	15,513	-	5,845	69,472	90,830	1,562	-	-	1,562	63,427	21,957	85,384	
92609	32,241	573	-	215	414	1,202	58	-	-	58	2,342	131	2,473	
93005	2,038,220	36,212	-	13,643	-	49,855	3,645	-	44,793	48,438	148,056	(14,157)	133,899	
93808	418,758	7,440	-	2,803	-	10,243	749	-	3,735	4,484	30,419	(1,180)	29,239	
94216	84,965	1,510	-	569	-	2,079	152	-	3,043	3,195	6,172	(962)	5,210	
94218	79,845	1,419	-	535	3,592	5,546	143	-	-	143	5,800	1,135	6,935	
94227	10,431	185	-	70	7,597	7,852	19	-	-	19	758	2,401	3,159	
94504	46,845	832	-	313	18,231	19,376	84	-	-	84	3,403	5,762	9,165	
Totals¹	18,965,482,129	336,951,898	-	126,945,427	172,374,705	636,272,030	33,916,313	-	172,733,421	206,649,734	1,377,651,286	(113,374)	1,377,537,912	

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 1 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
10100	77,715	0.04678%
10200	98,307	0.05917%
20102	2,975,035	1.79077%
20105	12,204	0.00735%
20400	120,272	0.07240%
20600	347,338	0.20907%
21400	7,429	0.00447%
30100	868,899	0.52302%
30200	102,415	0.06165%
30300	441,508	0.26576%
30400	92,636	0.05576%
30500	437,581	0.26339%
30600	67,944	0.04090%
30700	12,001	0.00722%
30800	6,210	0.00374%
31100	1,087	0.00065%
31102	191	0.00012%
31104	23,718	0.01428%
31105	16,384	0.00986%
31108	181,497	0.10925%
31113	1,153	0.00069%
31123	31,783	0.01913%
31124	28,559	0.01719%
31126	12,753	0.00768%
31138	31,666	0.01906%
31140	47,849	0.02880%
31142	5,384	0.00324%
31143	14,138	0.00851%
31146	21,435	0.01290%
31200	7,088	0.00427%
31300	78,085	0.04700%
31400	293,324	0.17656%
31600	70,762	0.04259%
31700	292,668	0.17617%
40100	112,611	0.06778%
40200	973,143	0.58577%
40700	2,492,720	1.50045%
40900	26,606,385	16.01528%
41400	5,822,118	3.50453%
41700	15,216	0.00916%
42200	364,104	0.21917%
50100	263,867	0.15883%
50200	493,096	0.29681%
50515	16,554	0.00996%
51200	1,472	0.00089%
51300	666,135	0.40097%
51400	402,147	0.24207%
51500	4,255	0.00256%
51700	48,168	0.02899%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 2 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
51800	1,580,950	0.95163%
52200	431	0.00026%
54100	3,471	0.00209%
54200	6,215,310	3.74120%
54300	34,929	0.02102%
60601	11,807	0.00711%
60700	94,834	0.05708%
61000	36,589	0.02202%
63500	6,762	0.00407%
63700	7,561	0.00455%
64100	20,483	0.01233%
67100	5,910	0.00356%
67300	29,788	0.01793%
67500	403,057	0.24261%
67900	7,523	0.00453%
70101	266,259	0.16027%
70102	114,967	0.06920%
70104	25,722	0.01548%
70108	18,030	0.01085%
70202	453,996	0.27328%
70203	1,497,952	0.90167%
70209	22,961	0.01382%
70212	13,319	0.00802%
70215	25,064	0.01509%
70220	3,956	0.00238%
70222	5,478	0.00330%
70224	3,373	0.00203%
70301	160,288	0.09648%
70303	43,196	0.02600%
70305	30,890	0.01859%
70401	62,438	0.03758%
70402	1,744,448	1.05004%
70404	71,221	0.04287%
70406	29,426	0.01771%
70413	22,363	0.01346%
70420	88,358	0.05319%
70501	134,238	0.08080%
70502	71,066	0.04278%
70504	35,607	0.02143%
70505	3,948	0.00238%
70507	5,828	0.00351%
70601	34,797	0.02095%
70602	218,802	0.13170%
70603	80,266	0.04831%
70701	2,429,475	1.46238%
70702	626,714	0.37724%
70705	7,136	0.00430%
70712	872,670	0.52529%
70714	159,102	0.09577%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 3 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
70715	3,376	0.00203%
70801	1,393,536	0.83882%
70802	313,682	0.18882%
70804	36,076	0.02172%
70806	197,578	0.11893%
70807	10,593	0.00638%
70901	173,323	0.10433%
70902	42,799	0.02576%
70903	5,388	0.00324%
71001	4,662,546	2.80654%
71006	5,351,150	3.22104%
71008	1,635,898	0.98470%
71012	146,377	0.08811%
71016	1,160	0.00070%
71018	3,639,643	2.19082%
71019	238,632	0.14364%
71020	4,718	0.00284%
71025	375,863	0.22624%
71035	353,681	0.21289%
71038	10,591	0.00638%
71044	11,602	0.00698%
71103	506,342	0.30478%
71105	386,081	0.23240%
71109	55,413	0.03336%
71201	234,674	0.14126%
71202	432,805	0.26052%
71213	12,713	0.00765%
71301	167,349	0.10073%
71302	62,508	0.03763%
71303	390,557	0.23509%
71305	22,718	0.01367%
71307	2,200	0.00132%
71309	5,389	0.00324%
71312	483	0.00029%
71401	571,651	0.34410%
71402	128,161	0.07714%
71406	23,323	0.01404%
71407	23,792	0.01432%
71409	2,814	0.00169%
71501	1,114,250	0.67070%
71504	209,595	0.12616%
71506	76,214	0.04588%
71601	651,194	0.39198%
71605	262,822	0.15820%
71607	200,866	0.12091%
71610	1,805	0.00109%
71701	404,830	0.24368%
71702	129,526	0.07797%
71705	32,912	0.01981%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 4 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation Percentage
71706	16,565	0.00997%
71802	25,900	0.01559%
71803	1,358,939	0.81799%
71809	1,041,651	0.62700%
71812	5,202	0.00313%
71815	10,378	0.00625%
71901	392,565	0.23630%
71902	6,799	0.00409%
71904	40,757	0.02453%
71905	29,757	0.01791%
72001	104,328	0.06280%
72002	415,246	0.24995%
72011	3,932	0.00237%
72101	1,088,974	0.65549%
72102	1,241,185	0.74711%
72108	14,474	0.00871%
72109	8,394	0.00505%
72111	6,474	0.00390%
72113	4,195	0.00252%
72117	15,301	0.00921%
72119	158,482	0.09540%
72120	17,910	0.01078%
72122	28,514	0.01716%
72123	37,674	0.02268%
72126	6,991	0.00421%
72201	342,281	0.20603%
72202	1,418,569	0.85388%
72302	1,347,205	0.81093%
72303	4,609	0.00277%
72304	4,119	0.00248%
72305	5,067,037	3.05002%
72309	527,868	0.31774%
72314	188,544	0.11349%
72321	3,169	0.00191%
72323	590,106	0.35520%
72324	249,790	0.15036%
72328	53,403	0.03215%
72329	303,821	0.18288%
72332	217,468	0.13090%
72333	160,198	0.09643%
72338	276,406	0.16638%
72343	134,106	0.08072%
72346	274,180	0.16504%
72347	64,165	0.03862%
72349	4,699	0.00283%
72352	65,758	0.03958%
72353	18,537	0.01116%
72402	317,035	0.19083%
72403	716,274	0.43115%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 5 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
72409	6,231	0.00375%
72412	33,535	0.02019%
72501	306,311	0.18438%
72502	32,068	0.01930%
72509	42,779	0.02575%
72510	3,838	0.00231%
72601	5,560,045	3.34678%
72602	481,521	0.28984%
72604	2,550,947	1.53550%
72605	191,246	0.11512%
72606	50,450	0.03037%
72613	5,591	0.00337%
72614	26,769	0.01611%
72622	4,176	0.00251%
72701	689,558	0.41507%
72702	160,364	0.09653%
72705	233,070	0.14029%
72801	316,194	0.19033%
72802	573,695	0.34533%
72806	28,852	0.01737%
72807	3,606	0.00217%
72808	2,795	0.00168%
72901	1,005,168	0.60504%
72902	344,721	0.20750%
73001	185,078	0.11140%
73002	740,996	0.44603%
73101	179,883	0.10828%
73102	55,304	0.03329%
73201	3,870,629	2.32986%
73202	374,066	0.22516%
73203	323,146	0.19451%
73204	166,486	0.10021%
73205	392,658	0.23635%
73206	144,255	0.08683%
73207	5,977	0.00360%
73208	177	0.00011%
73209	40,921	0.02463%
73212	13,271	0.00799%
73213	19,256	0.01159%
73215	15,696	0.00945%
73216	44,684	0.02690%
73217	171,936	0.10349%
73223	10,178	0.00613%
73224	4,110	0.00247%
73225	224,371	0.13506%
73226	31,094	0.01872%
73301	341,675	0.20567%
73302	149,503	0.08999%
73303	119,441	0.07190%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 6 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation Percentage
73311	18,950	0.01141%
73401	235,726	0.14189%
73402	241,397	0.14530%
73406	38,248	0.02302%
73501	31,704	0.01908%
73502	146,059	0.08792%
73601	281,993	0.16974%
73602	459,380	0.27652%
73604	9,857	0.00593%
73607	13,721	0.00826%
73609	15,937	0.00959%
73613	2,226	0.00134%
73702	850,640	0.51203%
73703	352,589	0.21224%
73707	66,056	0.03976%
73708	105,218	0.06333%
73710	8,960	0.00539%
73801	441,413	0.26570%
73802	1,382	0.00083%
73803	729,349	0.43902%
73805	7,694	0.00463%
73806	14,140	0.00851%
73807	15,227	0.00917%
73809	4,291	0.00258%
73810	5,000	0.00301%
73811	10,693	0.00644%
73812	33,471	0.02015%
73815	4,232	0.00255%
73819	6,684	0.00402%
73820	9,900	0.00596%
73901	363,766	0.21896%
73902	109,703	0.06603%
73903	897,691	0.54035%
73906	79,774	0.04802%
73907	39,036	0.02350%
73911	223,450	0.13450%
74002	10,214	0.00615%
74003	5,170,684	3.11241%
74005	5,041,940	3.03491%
74010	152,202	0.09162%
74013	175,357	0.10555%
74018	2,146	0.00129%
74101	47,320	0.02848%
74102	214,948	0.12938%
74106	4,812	0.00290%
74203	3,264,891	1.96525%
74204	101,018	0.06081%
74208	9,510	0.00572%
74213	64,521	0.03884%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 7 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
74216	53,394	0.03214%
74217	32,197	0.01938%
74218	26,578	0.01600%
74219	805	0.00048%
74221	30,477	0.01835%
74222	47,453	0.02856%
74223	25,195	0.01517%
74224	27,462	0.01653%
74226	39,747	0.02392%
74228	410	0.00025%
74229	126,538	0.07617%
74230	1,193,425	0.71836%
74231	2,162	0.00130%
74234	16,046	0.00966%
74239	4,872	0.00293%
74301	1,099,895	0.66206%
74302	1,140,867	0.68673%
74310	3,131	0.00188%
74311	4,724	0.00284%
74401	359,793	0.21657%
74402	231,603	0.13941%
74406	7,807	0.00470%
74408	10,404	0.00626%
74501	424,200	0.25534%
74504	120,245	0.07238%
74506	835	0.00050%
74509	18,958	0.01141%
74510	4,648	0.00280%
74601	1,641,196	0.98789%
74602	2,291,844	1.37954%
74604	334,073	0.20109%
74607	109,890	0.06615%
74609	235,014	0.14146%
74613	192,965	0.11615%
74620	2,132	0.00128%
75025	3,204	0.00193%
80101	2,503	0.00151%
80201	13,759	0.00828%
80401	5,095	0.00307%
80402	2,088	0.00126%
80405	12,282	0.00739%
80503	1,540	0.00093%
80601	101	0.00006%
80701	9,653	0.00581%
80801	23,746	0.01429%
81001	35,347	0.02128%
81102	9,399	0.00566%
81301	36	0.00002%
81402	160	0.00010%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 8 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Allocation	
	Employer Contributions	Percentage
81403	228	0.00014%
81501	11,292	0.00680%
81802	50,378	0.03032%
81901	56	0.00003%
82001	77	0.00005%
82101	6,161	0.00371%
82106	111	0.00007%
82107	1,183	0.00071%
82109	127	0.00008%
82201	13,143	0.00791%
82301	33,073	0.01991%
82401	1,933	0.00116%
82402	596	0.00036%
82501	3,050	0.00184%
82502	822	0.00050%
82601	32,309	0.01945%
82701	2,632	0.00158%
82801	3,179	0.00191%
82901	10,006	0.00602%
83001	2,758	0.00166%
83202	2,910	0.00175%
83205	11,707	0.00705%
83206	39,408	0.02372%
83402	2,458	0.00148%
83501	4,618	0.00278%
83601	8,025	0.00483%
83701	2,484	0.00150%
83802	50	0.00003%
83805	9,289	0.00559%
83806	1,517	0.00091%
83901	2,366	0.00142%
84002	32,294	0.01944%
84003	67,537	0.04065%
84203	15,734	0.00947%
84207	6,887	0.00415%
84208	1,638	0.00099%
84209	21,333	0.01284%
84210	8,628	0.00519%
84211	230	0.00014%
84212	1,666	0.00100%
84301	17,887	0.01077%
84401	13,436	0.00809%
84603	8,822	0.00531%
84604	4,335	0.00261%
90203	621,183	0.37391%
90208	11,976	0.00721%
90403	846,872	0.50976%
90407	39,690	0.02389%
90704	352,151	0.21197%

Police Officers Retirement System (PORS)
Schedule of Employer Allocations - Page 9 of 10
Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation
		Percentage
90705	405,666	0.24418%
90707	90,099	0.05423%
90709	1,040,900	0.62655%
90710	78,227	0.04709%
90711	322,885	0.19436%
90803	405,784	0.24426%
90807	11,602	0.00698%
90809	4,604	0.00277%
90810	16,962	0.01021%
91007	762,737	0.45912%
91009	117,617	0.07080%
91203	24,031	0.01447%
91503	12,897	0.00776%
91604	16,705	0.01006%
91605	7,677	0.00462%
91803	194,697	0.11719%
91804	2,414	0.00145%
91807	51,890	0.03123%
92109	26,359	0.01587%
92114	56,117	0.03378%
92116	32,610	0.01963%
92117	26,820	0.01614%
92118	10,498	0.00632%
92202	48,044	0.02892%
92204	308,755	0.18585%
92302	512,496	0.30849%
92310	161,446	0.09718%
92313	78,133	0.04703%
92318	5,893	0.00355%
92319	258,206	0.15542%
92404	22,432	0.01350%
92502	73,253	0.04409%
92606	933,270	0.56177%
92609	6,847	0.00412%
92805	79,277	0.04772%
93005	204,532	0.12311%
93706	46,593	0.02805%
93808	25,594	0.01541%
94215	56,363	0.03393%
94216	224,201	0.13495%
94218	75,224	0.04528%
94219	48,296	0.02907%
94220	55,296	0.03328%
94221	50,285	0.03027%
94224	9,512	0.00573%
94225	67,184	0.04044%
94226	52,362	0.03152%
94227	56,186	0.03382%
94228	13,938	0.00839%

Police Officers Retirement System (PORS)
 Schedule of Employer Allocations - Page 10 of 10
 Fiscal Year Ended June 30, 2015

Employer Code	Employer Contributions	Employer Allocation Percentage
94229	28,108	0.01692%
94231	28,411	0.01710%
94232	1,403	0.00084%
94504	8,162	0.00491%
Totals¹	\$ 166,131,302	100.00000%

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 1 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
10100	1,019,547	20,208	-	11,156	-	31,364	-	-	629	629	90,774	(166)	90,608	
10200	1,289,695	25,562	-	14,111	35,114	74,787	-	-	74,787	-	114,826	9,250	124,076	
20102	39,029,833	773,576	-	427,053	1,264,703	2,465,332	-	-	-	-	3,474,968	333,167	3,808,135	
20105	160,106	3,173	-	1,752	31,813	36,738	-	-	-	-	14,255	8,381	22,636	
20400	1,577,868	31,274	-	17,265	114,882	163,421	-	-	-	-	140,483	30,264	170,747	
20600	4,556,782	90,316	-	49,859	154,866	295,041	-	-	-	-	405,707	40,797	446,504	
21400	97,467	1,932	-	1,066	38,618	41,616	-	-	-	-	8,678	10,173	18,851	
30100	11,399,093	225,931	-	124,725	-	350,656	-	-	73,625	73,625	1,014,903	(19,395)	995,508	
30200	1,343,594	26,630	-	14,701	-	41,331	-	-	27,202	27,202	119,625	(7,166)	112,459	
30300	5,792,208	114,802	-	63,376	-	178,178	-	-	28,229	28,229	515,701	(7,437)	508,264	
30400	1,215,309	24,088	-	13,297	6,591	43,976	-	-	-	-	108,203	1,736	109,939	
30500	5,740,685	113,781	-	62,813	105,670	282,264	-	-	-	-	511,114	27,837	538,951	
30600	891,370	17,667	-	9,753	-	27,420	-	-	159,607	159,607	79,362	(42,046)	37,316	
30700	157,447	3,121	-	1,722	-	4,843	-	-	31,157	31,157	14,018	(8,208)	5,810	
30800	81,470	1,615	-	892	2,565	5,072	-	-	7,254	-	676	676	7,930	
31100	14,276	283	-	156	-	439	-	-	8,286	8,286	1,271	(2,183)	(912)	
31102	2,506	50	-	27	-	77	-	-	1,865	1,865	223	(491)	(268)	
31104	311,145	6,167	-	3,405	34,881	44,453	-	-	-	-	27,702	9,189	36,891	
31105	214,942	4,260	-	2,352	-	6,612	-	-	82,005	82,005	19,137	(21,603)	(2,466)	
31108	2,381,078	47,193	-	26,053	-	73,246	-	-	150,604	150,604	211,996	(39,674)	172,322	
31113	15,126	300	-	165	-	465	-	-	4,375	4,375	1,347	(1,152)	195	
31121	-	-	-	-	-	-	-	-	149	149	-	(39)	(39)	
31123	416,959	8,264	-	4,563	154,834	167,661	-	-	-	-	37,123	40,789	77,912	
31124	374,655	7,426	-	4,099	4,990	16,515	-	-	-	-	33,357	1,315	34,672	
31126	167,298	3,316	-	1,830	-	5,146	-	-	3,171	3,171	14,895	(835)	14,060	
31138	415,434	8,234	-	4,546	44,687	57,467	-	-	-	-	36,988	11,772	48,760	
31140	627,739	12,442	-	6,869	36,939	56,250	-	-	-	-	55,890	9,731	65,621	
31142	70,637	1,400	-	773	-	2,173	-	-	4,514	4,514	6,289	(1,189)	5,100	
31143	185,475	3,676	-	2,029	-	5,705	-	-	236	236	16,514	(62)	16,452	
31146	281,220	5,574	-	3,077	41,220	49,871	-	-	-	-	25,038	10,859	35,897	
31200	92,977	1,843	-	1,018	8,570	11,431	-	-	8,278	-	2,258	10,536	10,536	
31300	1,024,407	20,304	-	11,209	-	31,513	-	-	9,046	9,046	91,207	(2,383)	88,824	
31400	3,848,162	76,271	-	42,106	191,202	309,579	-	-	-	-	342,616	50,369	392,985	
31600	928,335	18,400	-	10,157	-	28,557	-	-	24,217	24,217	82,653	(6,380)	76,273	
31700	3,839,553	76,100	-	42,011	344,320	462,431	-	-	-	-	341,849	90,706	432,555	
40100	1,477,350	29,281	-	16,165	89,564	135,010	-	-	-	-	131,534	23,594	155,128	
40200	12,766,792	253,039	-	139,691	99,277	492,007	-	-	-	-	1,136,674	26,153	1,162,827	
40700	32,702,275	648,163	-	357,818	522,986	1,528,967	-	-	-	-	2,911,602	137,773	3,049,375	
40900	349,052,340	6,918,258	-	3,819,224	-	10,737,482	-	-	4,962,960	4,962,960	31,077,399	(1,307,418)	29,769,981	
41400	76,381,061	1,513,882	-	835,739	-	2,349,621	-	-	2,024,212	2,024,212	6,800,484	(533,249)	6,267,235	
41700	199,620	3,956	-	2,184	122,170	128,310	-	-	-	-	17,773	32,184	49,957	
42200	4,776,715	94,675	-	52,266	-	146,941	-	-	8,111	8,111	425,288	(2,137)	423,151	
50100	3,461,694	68,611	-	37,877	-	106,488	-	-	105,729	105,729	308,207	(27,853)	280,354	
50200	6,468,985	128,216	-	70,782	-	198,998	-	-	594,934	594,934	575,957	(156,727)	419,230	
50515	217,165	4,304	-	2,376	-	6,680	-	-	1,642	1,642	19,335	(432)	18,903	
51200	19,310	383	-	211	14,618	15,212	-	-	-	-	1,719	3,851	5,570	
51300	8,739,105	173,210	-	95,620	222,945	491,775	-	-	-	-	778,074	58,731	836,805	
51400	5,275,820	104,567	-	57,727	-	162,294	-	-	3,285	3,285	469,725	(865)	468,860	
51500	55,817	1,106	-	610	-	1,716	-	-	257,446	257,446	4,970	(67,820)	(62,850)	
51700	631,923	12,525	-	6,914	111,212	130,651	-	-	-	-	56,262	29,297	85,559	
51800	20,740,676	411,083	-	226,938	870,540	1,508,561	-	-	-	-	1,846,618	229,331	2,075,949	
52200	5,645	112	-	62	-	174	-	-	2,311	2,311	503	(609)	(106)	
54100	45,530	902	-	498	6,909	8,309	-	-	-	-	4,054	1,820	5,874	
54200	81,539,384	1,616,120	-	892,179	-	2,508,299	-	-	1,068,401	1,068,401	7,259,748	(281,454)	6,978,294	
54300	458,239	9,082	-	5,014	9,534	23,630	-	-	-	-	40,799	2,512	43,311	
60601	154,897	3,070	-	1,695	-	4,765	-	-	13,467	13,467	13,791	(3,548)	10,243	
60700	1,244,144	24,659	-	13,614	21,951	60,224	-	-	-	-	110,771	5,783	116,554	
61000	480,012	9,514	-	5,252	63,624	78,390	-	-	-	-	42,737	16,761	59,498	
61200	-	-	-	-	-	-	-	-	4,455	4,455	-	(1,174)	(1,174)	
63500	88,706	1,758	-	970	139	2,867	-	-	-	-	7,898	37	7,935	
63700	99,189	1,966	-	1,085	4,543	7,594	-	-	-	-	8,831	1,197	10,028	
64100	268,732	5,326	-	2,941	-	8,267	-	-	6,286	6,286	23,926	(1,656)	22,270	
67100	77,525	1,537	-	849	4,909	7,295	-	-	-	-	6,902	1,293	8,195	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 2 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
67300	390,784	7,745	-	4,276	-	12,021	-	-	2,966	2,966	34,793	(781)	34,012
67500	5,287,763	104,804	-	57,857	-	162,661	-	-	26,718	26,718	470,789	(7,039)	463,750
67900	98,688	1,956	-	1,079	22,398	25,433	-	-	-	-	8,787	5,900	14,687
70101	3,493,079	69,233	-	38,220	-	107,453	-	-	20,553	20,553	311,002	(5,414)	305,588
70102	1,508,255	29,894	-	16,503	-	46,397	-	-	29,778	29,778	134,285	(7,844)	126,441
70104	337,451	6,688	-	3,692	-	10,380	-	-	9,247	9,247	30,045	(2,436)	27,609
70108	236,541	4,688	-	2,588	-	7,276	-	-	51,051	51,051	21,060	(13,449)	7,611
70202	5,956,041	118,049	-	65,169	74,424	257,642	-	-	-	-	530,288	19,606	549,894
70203	19,651,800	389,501	-	215,024	951,557	1,556,082	-	-	-	-	1,749,671	250,674	2,000,345
70209	301,228	5,970	-	3,295	-	9,265	-	-	29,638	29,638	26,819	(7,808)	19,011
70212	174,730	3,463	-	1,912	-	5,375	-	-	65,233	65,233	15,557	(17,185)	(1,628)
70215	328,821	6,517	-	3,598	-	10,115	-	-	2,200	2,200	29,276	(580)	28,696
70220	51,894	1,029	-	567	-	1,596	-	-	15,368	15,368	4,620	(4,049)	571
70222	71,858	1,424	-	787	124	2,335	-	-	-	-	6,398	33	6,431
70224	44,244	877	-	484	10,853	12,214	-	-	-	-	3,939	2,859	6,798
70301	2,102,843	41,679	-	23,009	-	64,688	-	-	64,418	64,418	187,224	(16,970)	170,254
70303	566,691	11,232	-	6,200	-	17,432	-	-	8,993	8,993	50,455	(2,369)	48,086
70305	405,256	8,032	-	4,434	37,593	50,059	-	-	-	-	36,081	9,903	45,984
70401	819,142	16,235	-	8,963	29,524	54,722	-	-	-	-	72,931	7,778	80,709
70402	22,885,627	453,596	-	250,407	-	704,003	-	-	414,646	414,646	2,037,591	(109,232)	1,928,359
70404	934,350	18,519	-	10,223	18,423	47,165	-	-	-	-	83,189	4,853	88,042
70406	386,054	7,652	-	4,225	60,630	72,507	-	-	-	-	34,372	15,972	50,344
70413	293,382	5,815	-	3,211	80,213	89,239	-	-	-	-	26,121	21,131	47,252
70420	1,159,187	22,975	-	12,683	-	35,658	-	-	60,217	60,217	103,207	(15,863)	87,344
70501	1,761,077	34,905	-	19,270	39,746	93,921	-	-	-	-	156,795	10,470	167,265
70502	932,323	18,479	-	10,201	-	28,680	-	-	3,821	3,821	83,008	(1,007)	82,001
70504	467,131	9,259	-	5,111	-	14,370	-	-	17,612	17,612	41,590	(4,640)	36,950
70505	51,785	1,026	-	567	4,631	6,224	-	-	-	-	4,611	1,220	5,831
70507	76,457	1,515	-	837	-	2,352	-	-	46,806	46,806	6,807	(12,330)	(5,523)
70601	456,496	9,048	-	4,995	-	14,043	-	-	465	465	40,643	(122)	40,521
70602	2,870,484	56,893	-	31,408	529,364	617,665	-	-	-	-	255,570	139,453	395,023
70603	1,053,024	20,871	-	11,522	23,194	55,587	-	-	-	-	93,755	6,110	99,865
70701	31,872,585	631,718	-	348,740	-	980,458	-	-	454,549	454,549	2,837,732	(119,744)	2,717,988
70702	8,221,932	162,960	-	89,961	20,004	272,925	-	-	-	-	5,270	5,270	737,299
70705	93,631	1,856	-	1,025	47,595	50,476	-	-	-	-	8,336	12,538	20,874
70712	11,448,655	226,914	-	125,267	-	352,181	-	-	283,122	283,122	1,019,315	(74,584)	944,731
70714	2,087,282	41,370	-	22,838	14,659	78,867	-	-	-	-	185,838	3,862	189,700
70715	44,287	878	-	484	1,612	2,974	-	-	-	-	3,943	425	4,368
70801	18,281,964	362,351	-	200,035	704,589	1,266,975	-	-	-	-	1,627,710	185,614	1,813,324
70802	4,115,238	81,564	-	45,028	129,736	256,328	-	-	-	-	366,395	34,177	400,572
70804	473,299	9,381	-	5,179	114,728	129,288	-	-	-	-	42,140	30,224	72,364
70806	2,592,053	51,375	-	28,361	-	79,736	-	-	7,776	7,776	230,780	(2,048)	228,732
70807	138,965	2,754	-	1,520	-	4,274	-	-	873	873	12,373	(230)	12,143
70901	2,273,847	45,068	-	24,880	36,831	106,779	-	-	-	-	202,449	9,703	212,152
70902	561,482	11,129	-	6,143	-	17,272	-	-	89,602	89,602	49,991	(23,604)	26,387
70903	70,681	1,401	-	773	-	2,174	-	-	1,591	1,591	6,293	(419)	5,874
71001	61,168,503	1,212,367	-	669,287	574,057	2,455,711	-	-	-	-	5,446,054	151,227	5,597,281
71006	70,202,385	1,391,419	-	768,133	979,490	3,139,042	-	-	-	-	6,250,374	258,032	6,508,406
71008	21,461,544	425,370	-	234,826	381,633	1,041,829	-	-	-	-	1,910,799	100,536	2,011,335
71012	1,920,332	38,061	-	21,012	6,939	66,012	-	-	-	-	170,974	1,828	172,802
71016	15,213	302	-	166	196	664	-	-	-	-	1,354	52	1,406
71018	47,748,908	946,389	-	522,454	830,462	2,299,305	-	-	-	-	4,251,259	218,773	4,470,032
71019	3,130,629	62,049	-	34,255	-	96,304	-	-	335,226	335,226	278,731	(88,310)	190,421
71020	61,898	1,227	-	677	-	1,904	-	-	585	585	5,511	(154)	5,357
71025	4,931,002	97,733	-	53,954	262,593	414,280	-	-	-	-	439,025	69,176	508,201
71035	4,639,973	91,965	-	50,769	65,947	208,681	-	-	-	-	413,114	17,373	430,487
71038	138,943	2,754	-	1,520	-	4,274	-	-	5,016	5,016	12,371	(1,321)	11,050
71044	152,194	3,017	-	1,665	462	5,144	-	-	-	-	13,550	122	13,672
71103	6,642,756	131,660	-	72,683	215,482	419,825	-	-	-	-	591,429	56,765	648,194
71105	5,065,041	100,390	-	55,420	-	155,810	-	-	83,226	83,226	450,959	(21,925)	429,034
71109	726,971	14,409	-	7,955	11,005	33,369	-	-	-	-	64,725	2,899	67,624
71201	3,078,713	61,020	-	33,686	-	94,706	-	-	95,917	95,917	274,109	(25,268)	248,841
71202	5,678,024	112,539	-	62,127	99,274	273,940	-	-	-	-	505,535	26,152	531,687

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 3 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
71213	166,797	3,306	-	1,825	-	5,131	-	-	15,433	15,433	14,851	(4,066)	10,785	
71301	2,195,472	43,515	-	24,022	-	67,537	-	-	117,415	117,415	195,471	(30,931)	164,540	
71302	820,057	16,254	-	8,973	-	25,227	-	-	21,465	21,465	73,013	(5,655)	67,358	
71303	5,123,756	101,553	-	56,063	272,951	430,567	-	-	-	-	456,187	71,905	528,092	
71305	298,046	5,907	-	3,261	-	9,168	-	-	5,266	5,266	26,536	(1,387)	25,149	
71307	28,857	572	-	315	-	887	-	-	13,733	13,733	2,569	(3,618)	(1,049)	
71309	70,703	1,401	-	774	3,886	6,061	-	-	-	-	6,295	1,024	7,319	
71312	6,342	126	-	70	543	739	-	-	-	-	565	143	708	
71401	7,499,560	148,642	-	82,058	13,999	244,699	-	-	-	-	667,713	3,688	671,401	
71402	1,681,372	33,325	-	18,397	-	51,722	-	-	47,274	47,274	149,699	(12,454)	137,245	
71406	305,979	6,065	-	3,348	-	9,413	-	-	17,774	17,774	27,242	(4,682)	22,560	
71407	312,126	6,186	-	3,415	-	9,601	-	-	21,042	21,042	27,790	(5,543)	22,247	
71409	36,921	732	-	404	-	1,136	-	-	87	87	3,287	(23)	3,264	
71501	14,617,991	289,730	-	159,945	106,373	556,048	-	-	-	-	1,301,493	28,022	1,329,515	
71504	2,749,696	54,499	-	30,087	125,901	210,487	-	-	-	-	244,815	33,167	277,982	
71505	-	-	-	-	-	-	-	-	17,145	17,145	-	(4,517)	(4,517)	
71506	999,866	19,817	-	10,940	7,821	38,578	-	-	-	-	89,022	2,060	91,082	
71601	8,543,081	169,325	-	93,475	-	262,800	-	-	855,337	855,337	760,622	(225,326)	535,296	
71605	3,448,007	68,340	-	37,727	-	106,067	-	-	29,063	29,063	306,989	(7,656)	299,333	
71607	2,635,185	52,230	-	28,834	102,614	183,678	-	-	-	-	234,620	27,032	261,652	
71610	23,691	470	-	259	-	729	-	-	9,541	9,541	2,109	(2,513)	(404)	
71701	5,311,019	105,265	-	58,112	308,687	472,064	-	-	-	-	472,859	81,319	554,178	
71702	1,699,266	33,680	-	18,593	11,024	63,297	-	-	-	-	151,292	2,904	154,196	
71705	431,780	8,558	-	4,724	-	13,282	-	-	88,597	88,597	38,443	(23,340)	15,103	
71706	217,318	4,307	-	2,378	-	6,685	-	-	7,863	7,863	19,349	(2,071)	17,278	
71802	339,783	6,735	-	3,718	-	10,453	-	-	138,966	138,966	30,252	(36,608)	(6,356)	
71803	17,828,084	353,355	-	195,070	-	548,425	-	-	261,536	261,536	1,587,299	(68,898)	1,518,401	
71809	13,665,551	270,853	-	149,524	182,505	602,882	-	-	-	-	1,216,694	48,078	1,264,772	
71812	68,240	1,353	-	746	23,293	25,392	-	-	-	-	6,076	6,136	12,212	
71815	136,153	2,699	-	1,490	17,459	21,648	-	-	-	-	12,122	4,599	16,721	
71901	5,150,106	102,076	-	56,350	51,333	209,759	-	-	-	-	458,533	13,523	472,056	
71902	89,207	1,768	-	976	1,293	4,037	-	-	-	-	7,942	341	8,283	
71904	534,696	10,598	-	5,850	-	16,448	-	-	15,656	15,656	47,606	(4,124)	43,482	
71905	390,391	7,738	-	4,272	-	12,010	-	-	9,204	9,204	34,758	(2,425)	32,333	
72001	1,368,680	27,127	-	14,976	-	42,103	-	-	29,069	29,069	121,859	(7,658)	114,201	
72002	5,447,673	107,974	-	59,607	33,971	201,552	-	-	-	-	485,026	8,949	493,975	
72011	51,589	1,022	-	565	33,854	35,441	-	-	-	-	4,593	8,918	13,511	
72101	14,286,381	283,158	-	156,317	-	439,475	-	-	411,998	411,998	1,271,968	(108,535)	1,163,433	
72102	16,283,257	322,736	-	178,166	682,246	1,183,148	-	-	-	-	1,449,758	179,728	1,629,486	
72108	189,878	3,763	-	2,077	13,642	19,482	-	-	-	-	16,906	3,594	20,500	
72109	110,130	2,183	-	1,205	6,241	9,629	-	-	-	-	9,805	1,644	11,449	
72111	84,935	1,683	-	930	-	2,613	-	-	4,349	4,349	7,562	(1,146)	6,416	
72113	55,032	1,091	-	602	3,360	5,053	-	-	-	-	4,900	885	5,785	
72117	200,732	3,979	-	2,196	-	6,175	-	-	78,999	78,999	17,872	(20,811)	(2,939)	
72119	2,079,131	41,209	-	22,750	148,075	212,034	-	-	-	-	185,113	39,008	224,121	
72120	234,972	4,657	-	2,571	101,308	108,536	-	-	-	-	20,920	26,688	47,608	
72122	374,089	7,414	-	4,094	11,557	23,065	-	-	-	-	33,306	3,045	36,351	
72123	494,244	9,796	-	5,408	25,438	40,642	-	-	-	-	44,004	6,701	50,705	
72126	91,713	1,818	-	1,003	4,940	7,761	-	-	-	-	8,166	1,301	9,467	
72201	4,490,416	89,001	-	49,133	-	138,134	-	-	16,247	16,247	399,798	(4,280)	395,518	
72202	18,610,393	368,860	-	203,629	118,418	690,907	-	-	-	-	1,656,951	31,195	1,688,146	
72302	17,674,146	350,304	-	193,385	-	543,689	-	-	329,075	329,075	1,573,594	(86,690)	1,486,904	
72303	60,481	1,199	-	662	39,811	41,672	-	-	-	-	5,385	10,488	15,873	
72304	54,030	1,071	-	592	390	2,053	-	-	-	-	4,810	103	4,913	
72305	66,475,054	1,317,543	-	727,350	793,589	2,838,482	-	-	-	-	5,918,516	209,059	6,127,575	
72309	6,925,175	137,258	-	75,773	106,803	319,834	-	-	-	-	616,574	28,136	644,710	
72314	2,473,532	49,026	-	27,065	-	76,091	-	-	18,009	18,009	220,228	(4,744)	215,484	
72321	41,585	824	-	455	539	1,818	-	-	-	-	3,702	142	3,844	
72323	7,741,680	153,441	-	84,707	272,531	510,679	-	-	-	-	689,270	71,794	761,064	
72324	3,277,025	64,951	-	35,856	34,801	135,608	-	-	-	-	291,765	9,168	300,933	
72328	700,599	13,886	-	7,666	-	21,552	-	-	5,625	5,625	62,377	(1,482)	60,895	
72329	3,985,863	79,000	-	43,612	37,640	160,252	-	-	-	-	354,876	9,916	364,792	
72332	2,852,983	56,546	-	31,217	-	87,763	-	-	82,079	82,079	254,011	(21,623)	232,388	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 4 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
														Actual Experience
72333	2,101,645	41,655	-	22,995	-	64,650	-	-	43,163	43,163	187,117	(11,371)	175,746	
72338	3,626,202	71,872	-	39,677	306,903	418,452	-	-	-	-	322,854	80,849	403,703	
72343	1,759,355	34,871	-	19,250	-	54,121	-	-	-	-	156,642	(6,192)	150,450	
72346	3,596,997	71,293	-	39,357	202,667	313,317	-	-	23,504	23,504	320,254	53,390	373,644	
72347	841,787	16,684	-	9,211	637,239	663,134	-	-	-	-	74,947	167,871	242,818	
72349	61,636	1,222	-	675	43,260	45,157	-	-	-	-	5,488	11,396	16,884	
72352	862,688	17,099	-	9,439	6,401	32,939	-	-	-	-	76,808	1,686	78,494	
72353	243,188	4,820	-	2,661	-	7,481	-	-	6,365	6,365	21,652	(1,677)	19,975	
72402	4,159,220	82,436	-	45,509	124,648	252,593	-	-	-	-	370,310	32,837	403,147	
72403	9,396,877	186,247	-	102,818	-	289,065	-	-	113,497	113,497	836,638	(29,899)	806,739	
72409	81,753	1,620	-	894	13,290	15,804	-	-	-	-	7,279	3,501	10,780	
72412	439,953	8,720	-	4,814	19,091	32,625	-	-	-	-	39,171	5,029	44,200	
72501	4,018,534	79,648	-	43,970	144,796	268,414	-	-	-	-	357,785	38,144	395,929	
72502	420,708	8,338	-	4,603	-	12,941	-	-	10,676	10,676	37,457	(2,812)	34,645	
72509	561,220	11,123	-	6,140	84,621	101,884	-	-	-	-	49,967	22,292	72,259	
72510	50,346	998	-	551	-	1,549	-	-	-	-	4,483	(35,826)	(31,343)	
72601	72,942,905	1,445,737	-	798,118	131,228	2,375,083	-	-	-	-	6,494,372	34,570	6,528,942	
72602	6,317,139	125,206	-	69,120	265,502	459,828	-	-	-	-	562,438	69,942	632,380	
72604	33,466,167	663,303	-	366,177	56,186	1,085,666	-	-	-	-	2,979,615	14,801	2,994,416	
72605	2,508,993	49,729	-	27,453	118,470	195,652	-	-	-	-	223,385	31,209	254,594	
72606	661,848	13,118	-	7,242	53,554	73,914	-	-	-	-	58,927	14,108	73,035	
72613	73,362	1,454	-	803	55,535	57,792	-	-	-	-	6,532	14,630	21,162	
72614	351,182	6,960	-	3,843	26,791	37,594	-	-	-	-	31,267	7,058	38,325	
72616	-	-	-	-	-	-	-	-	7,112	7,112	-	(1,874)	(1,874)	
72622	54,793	1,086	-	599	11,792	13,477	-	-	-	-	4,878	3,106	7,984	
72701	9,046,392	179,301	-	98,983	-	278,284	-	-	50,272	50,272	805,433	(13,244)	792,189	
72702	2,103,824	41,698	-	23,019	13,106	77,823	-	-	-	-	187,311	3,453	190,764	
72705	3,057,681	60,604	-	33,456	56,741	150,801	-	-	-	-	272,236	14,947	287,183	
72801	4,148,192	82,218	-	45,389	49,782	177,389	-	-	-	-	369,329	13,114	382,443	
72802	7,526,368	149,173	-	82,351	252,475	483,999	-	-	-	-	670,100	66,511	736,611	
72806	378,513	7,502	-	4,141	-	11,643	-	-	18,294	18,294	33,700	(4,819)	28,881	
72807	47,317	938	-	518	26,248	27,704	-	-	-	-	4,213	6,915	11,128	
72808	36,681	727	-	401	27,767	28,895	-	-	-	-	3,266	7,315	10,581	
72901	13,186,912	261,366	-	144,287	187,776	593,429	-	-	-	-	1,174,079	49,467	1,223,546	
72902	4,522,433	89,635	-	49,483	-	139,118	-	-	155,968	155,968	402,649	(41,087)	361,562	
73001	2,428,068	48,125	-	26,567	-	74,692	-	-	73,466	73,466	216,180	(19,353)	196,827	
73002	9,721,208	192,675	-	106,366	44,533	343,574	-	-	-	-	865,514	11,732	877,246	
73101	2,359,915	46,774	-	25,821	-	72,595	-	-	62,666	62,666	210,112	(16,508)	193,604	
73102	725,533	14,380	-	7,938	7,820	30,138	-	-	-	-	64,597	2,060	66,657	
73201	50,779,236	1,006,450	-	555,611	-	1,562,061	-	-	273,804	273,804	4,521,060	(72,130)	4,448,930	
73202	4,907,419	97,266	-	53,696	-	150,962	-	-	63,654	63,654	436,925	(16,769)	420,156	
73203	4,239,382	84,025	-	46,386	-	130,411	-	-	41,183	41,183	377,448	(10,849)	366,599	
73204	2,184,139	43,290	-	23,898	67,469	134,657	-	-	-	-	194,462	17,774	212,236	
73205	5,151,327	102,100	-	56,364	45,723	204,187	-	-	-	-	458,641	12,045	470,686	
73206	1,892,500	37,510	-	20,707	-	58,217	-	-	33,882	33,882	168,496	(8,926)	159,570	
73207	78,418	1,554	-	858	12,647	15,059	-	-	-	-	6,982	3,332	10,314	
73208	2,332	46	-	25	-	71	-	-	7,080	7,080	208	(1,865)	(1,657)	
73209	536,854	10,640	-	5,874	-	16,514	-	-	16,514	16,514	47,798	(4,350)	43,448	
73212	174,098	3,451	-	1,905	31,977	37,333	-	-	-	-	15,501	8,424	23,925	
73213	252,625	5,007	-	2,764	3,353	11,124	-	-	-	-	22,492	883	23,375	
73215	205,919	4,081	-	2,254	-	6,335	-	-	2,549	2,549	18,334	(672)	17,662	
73216	586,219	11,619	-	6,415	169,881	187,915	-	-	-	-	52,193	44,753	96,946	
73217	2,255,648	44,707	-	24,680	82,213	151,600	-	-	-	-	200,829	21,658	222,487	
73223	133,538	2,647	-	1,461	4,835	8,943	-	-	-	-	11,889	1,274	13,163	
73224	53,921	1,069	-	590	-	1,659	-	-	7,201	7,201	4,801	(1,897)	2,904	
73225	2,943,562	58,342	-	32,207	125,498	216,047	-	-	-	-	262,076	33,061	295,137	
73226	407,936	8,085	-	4,464	7,774	20,323	-	-	-	-	36,320	2,048	38,368	
73301	4,482,483	88,843	-	49,046	-	137,889	-	-	114,000	114,000	399,092	(30,032)	369,060	
73302	1,961,351	38,874	-	21,460	42,478	102,812	-	-	-	-	174,626	11,190	185,816	
73303	1,566,971	31,058	-	17,146	-	48,204	-	-	120,066	120,066	139,513	(31,630)	107,883	
73311	248,615	4,928	-	2,720	14,558	22,206	-	-	-	-	22,135	3,835	25,970	
73401	3,092,509	61,294	-	33,837	-	95,131	-	-	38,262	38,262	275,337	(10,080)	265,257	
73402	3,166,917	62,769	-	34,652	-	97,421	-	-	44,327	44,327	281,962	(11,677)	270,285	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 5 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73406	501,764	9,945	-	5,490	164,412	179,847	-	-	-	-	44,674	43,312	87,986	
73407	-	-	-	-	-	-	-	-	75,907	75,907	-	(19,996)	(19,996)	
73501	415,935	8,244	-	4,551	-	12,795	-	-	6,600	6,600	37,032	(1,739)	35,293	
73502	1,916,170	37,979	-	20,966	-	58,945	-	-	30,420	30,420	170,604	(8,014)	162,590	
73601	3,699,499	73,324	-	40,479	-	113,803	-	-	91,385	91,385	329,380	(24,074)	305,306	
73602	6,026,656	119,449	-	65,942	391	185,782	-	-	-	-	536,575	103	536,678	
73604	129,310	2,563	-	1,415	11,371	15,349	-	-	-	-	11,513	2,995	14,508	
73607	180,005	3,568	-	1,970	837	6,375	-	-	-	-	16,026	221	16,247	
73609	209,079	4,144	-	2,288	18,226	24,658	-	-	-	-	18,615	4,801	23,416	
73613	29,205	579	-	320	22,108	23,007	-	-	-	-	5,824	5,824	8,424	
73702	11,159,654	221,186	-	122,106	-	343,292	-	-	14,231	14,231	993,585	(3,749)	989,836	
73703	4,625,654	91,681	-	50,612	13,458	155,751	-	-	-	-	411,839	3,545	415,384	
73707	866,611	17,176	-	9,482	-	26,658	-	-	27,164	27,164	77,158	(7,156)	70,002	
73708	1,380,362	27,359	-	15,103	2,926	45,388	-	-	-	-	122,899	771	123,670	
73710	117,540	2,330	-	1,286	24,788	28,404	-	-	-	-	10,465	6,530	16,995	
73801	5,790,965	114,778	-	63,363	11,424	189,565	-	-	-	-	515,591	3,009	518,600	
73802	18,133	359	-	199	-	558	-	-	43,286	43,286	1,614	(11,403)	(9,789)	
73803	9,568,425	189,647	-	104,695	-	294,342	-	-	2,248,229	2,248,229	851,912	(592,263)	259,649	
73805	100,932	2,000	-	1,104	24,493	27,597	-	-	-	-	8,986	6,452	15,438	
73806	185,497	3,677	-	2,029	-	5,706	-	-	7,727	7,727	16,515	(2,036)	14,479	
73807	199,773	3,960	-	2,186	-	6,146	-	-	255	255	17,786	(67)	17,719	
73809	56,296	1,116	-	616	-	1,732	-	-	7,647	7,647	5,012	(2,014)	2,998	
73810	65,603	1,300	-	717	-	2,017	-	-	817	817	5,841	(215)	5,626	
73811	140,294	2,781	-	1,535	-	4,316	-	-	31,237	31,237	12,491	(8,229)	4,262	
73812	439,103	8,703	-	4,805	-	13,508	-	-	33,070	33,070	39,095	(8,712)	30,383	
73815	55,534	1,101	-	608	12,303	14,012	-	-	-	-	4,944	3,241	8,185	
73819	87,681	1,738	-	959	-	2,697	-	-	7,947	7,947	7,807	(2,093)	5,714	
73820	129,876	2,574	-	1,421	22,196	26,191	-	-	-	-	11,563	5,847	17,410	
73901	4,772,291	94,587	-	52,217	227,563	374,367	-	-	-	-	424,894	59,948	484,842	
73902	1,439,209	28,525	-	15,747	52,621	96,893	-	-	-	-	128,138	13,862	142,000	
73903	11,776,909	233,420	-	128,860	-	362,280	-	-	221,907	221,907	1,048,541	(58,458)	990,083	
73906	1,046,572	20,743	-	11,452	-	32,195	-	-	136,342	136,342	93,180	(35,917)	57,263	
73907	512,116	10,150	-	5,603	6,294	22,047	-	-	-	-	45,596	1,658	47,254	
73911	2,931,466	58,102	-	32,075	134,939	225,116	-	-	-	-	260,999	35,548	296,547	
74002	133,995	2,656	-	1,466	18,879	23,001	-	-	-	-	11,930	4,973	16,903	
74003	67,834,820	1,344,494	-	742,228	-	2,086,722	-	-	992,721	992,721	6,039,581	(261,518)	5,778,063	
74005	66,145,819	1,311,018	-	723,747	-	2,034,765	-	-	532,431	532,431	5,889,203	(140,261)	5,748,942	
74009	-	-	-	-	-	-	-	-	12,426	12,426	-	(3,273)	(3,273)	
74010	1,996,767	39,576	-	21,848	-	61,424	-	-	168,481	168,481	177,779	(44,384)	133,395	
74013	2,300,524	45,597	-	25,172	-	70,769	-	-	29,788	29,788	204,824	(7,847)	196,977	
74018	28,159	558	-	309	21,316	22,183	-	-	-	-	2,507	5,615	8,122	
74101	620,786	12,304	-	6,793	40,605	59,702	-	-	-	-	55,271	10,697	65,968	
74102	2,819,920	55,891	-	30,855	120,794	207,540	-	-	-	-	251,068	31,821	282,889	
74106	63,118	1,251	-	691	11,164	13,106	-	-	-	-	5,620	2,941	8,561	
74203	42,832,487	848,945	-	468,660	-	1,317,605	-	-	304,170	304,170	3,813,532	(80,129)	3,733,403	
74204	1,325,265	26,267	-	14,501	-	40,768	-	-	203,171	203,171	117,993	(53,522)	64,471	
74208	124,754	2,473	-	1,365	36,289	40,127	-	-	-	-	11,107	9,560	20,667	
74213	846,451	16,777	-	9,261	-	26,038	-	-	100,130	100,130	75,363	(26,378)	48,985	
74216	700,490	13,884	-	7,664	78,383	99,931	-	-	-	-	62,367	20,649	83,016	
74217	422,408	8,372	-	4,621	-	12,993	-	-	2,608	2,608	37,609	(687)	36,922	
74218	348,676	6,911	-	3,815	8,128	18,854	-	-	-	-	31,044	2,141	33,185	
74219	10,549	209	-	116	-	325	-	-	249	249	939	(65)	874	
74221	399,829	7,925	-	4,375	234	12,534	-	-	-	-	35,598	62	35,660	
74222	622,530	12,339	-	6,812	21,760	40,911	-	-	-	-	55,426	5,732	61,158	
74223	330,542	6,551	-	3,617	21,034	31,202	-	-	-	-	29,429	5,541	34,970	
74224	360,293	7,141	-	3,942	13,621	24,704	-	-	-	-	32,078	3,588	35,666	
74226	521,445	10,335	-	5,705	20,731	36,771	-	-	-	-	46,426	5,461	51,887	
74228	5,383	107	-	59	-	166	-	-	18,696	18,696	479	(4,925)	(4,446)	
74229	1,660,079	32,903	-	18,164	-	51,067	-	-	91,182	91,182	147,803	(24,021)	123,782	
74230	15,656,674	310,317	-	171,311	199,817	681,445	-	-	-	-	1,393,971	52,639	1,446,610	
74231	28,355	562	-	311	21,465	22,338	-	-	-	-	2,525	5,655	8,180	
74234	210,496	4,172	-	2,303	26,741	33,216	-	-	-	-	18,741	7,045	25,786	
74239	63,925	1,267	-	699	-	1,966	-	-	1,526	1,526	5,691	(402)	5,289	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 6 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Actual Experience	Assumption Changes	Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
74301	14,429,661	285,998	-	157,885	430,764	874,647	-	-	-	-	1,284,725	113,479	1,398,204	
74302	14,967,168	296,651	-	163,766	222,850	683,267	-	-	-	-	1,332,581	58,707	1,391,288	
74308	-	-	-	-	-	-	-	-	29,818	29,818	-	(7,855)	(7,855)	
74310	41,062	814	-	449	2,834	4,097	-	-	-	-	3,656	747	4,403	
74311	61,963	1,228	-	678	-	1,906	-	-	22,465	22,465	5,517	(5,918)	(401)	
74401	4,720,157	93,554	-	51,647	-	145,201	-	-	82,790	82,790	420,253	(21,810)	398,443	
74402	3,038,436	60,222	-	33,245	-	93,467	-	-	132,826	132,826	270,523	(34,991)	235,532	
74406	102,415	2,030	-	1,120	-	3,150	-	-	44,582	44,582	9,118	(11,744)	(2,626)	
74408	136,502	2,705	-	1,494	990	5,189	-	-	-	-	12,153	261	12,414	
74501	5,565,126	110,301	-	60,892	-	171,193	-	-	253,414	253,414	495,483	(66,758)	428,725	
74504	1,577,498	31,266	-	17,260	23,084	71,610	-	-	-	-	140,450	6,081	146,531	
74506	10,963	217	-	120	-	337	-	-	761	761	976	(200)	776	
74509	248,702	4,929	-	2,721	7,513	15,163	-	-	-	-	22,143	1,979	24,122	
74510	60,982	1,209	-	668	-	1,877	-	-	1,179	1,179	5,429	(310)	5,119	
74601	21,531,049	426,748	-	235,587	336,692	999,027	-	-	-	-	1,916,988	88,697	2,005,685	
74602	30,066,981	595,931	-	328,984	-	924,915	-	-	73,337	73,337	2,676,973	(19,319)	2,657,654	
74604	4,382,727	86,866	-	47,955	158,500	293,321	-	-	-	-	390,210	41,755	431,965	
74607	1,441,671	28,574	-	15,775	-	44,349	-	-	7,263	7,263	128,357	(1,913)	126,444	
74609	3,083,181	61,109	-	33,735	60,169	155,013	-	-	-	-	274,507	15,851	290,358	
74613	2,531,529	50,175	-	27,699	120,745	198,619	-	-	-	-	225,391	31,809	257,200	
74620	27,963	554	-	305	3,842	4,701	-	-	-	-	2,490	1,012	3,502	
75025	42,021	833	-	460	-	1,293	-	-	121,438	121,438	3,741	(31,991)	(28,250)	
80101	32,845	651	-	359	7,141	8,151	-	-	-	-	2,924	1,881	4,805	
80201	180,506	3,578	-	1,975	50,589	56,142	-	-	-	-	16,071	13,327	29,398	
80401	66,845	1,325	-	732	734	2,791	-	-	-	-	5,951	193	6,144	
80402	27,396	543	-	300	5,261	6,104	-	-	-	-	2,439	1,386	3,825	
80405	161,130	3,194	-	1,763	8,479	13,436	-	-	-	-	14,346	2,234	16,580	
80503	20,204	400	-	221	-	621	-	-	18,071	18,071	1,799	(4,761)	(2,962)	
80601	1,329	26	-	15	-	41	-	-	232	232	118	(61)	57	
80701	126,629	2,510	-	1,386	6,125	10,021	-	-	-	-	11,274	1,613	12,887	
80801	311,537	6,175	-	3,409	-	9,584	-	-	6,077	6,077	27,737	(1,601)	26,136	
81001	463,731	9,191	-	5,074	15,952	30,217	-	-	-	-	41,288	4,202	45,490	
81102	123,316	2,444	-	1,349	2,263	6,056	-	-	-	-	10,979	596	11,575	
81301	479	10	-	5	-	15	-	-	710	710	43	(187)	(144)	
81402	2,092	41	-	23	-	64	-	-	50	50	186	(13)	173	
81403	2,986	59	-	32	-	91	-	-	578	578	266	(152)	114	
81501	148,140	2,936	-	1,621	13,497	18,054	-	-	-	-	13,189	3,556	16,745	
81601	-	-	-	-	-	-	-	-	3,069	3,069	-	(809)	(809)	
81701	-	-	-	-	-	-	-	-	2,393	2,393	-	(630)	(630)	
81802	660,910	13,099	-	7,231	59,543	79,873	-	-	-	-	58,843	15,686	74,529	
81901	719	14	-	8	545	567	-	-	-	-	64	144	208	
82001	1,024	20	-	11	-	31	-	-	1,783	1,783	91	(470)	(379)	
82101	80,838	1,602	-	884	-	2,486	-	-	306	306	7,197	(81)	7,116	
82106	1,460	29	-	16	230	275	-	-	-	-	130	61	191	
82107	15,518	308	-	170	-	478	-	-	167	167	1,382	(44)	1,338	
82109	1,656	33	-	18	1,254	1,305	-	-	-	-	147	330	477	
82201	172,420	3,417	-	1,887	36,944	42,248	-	-	-	-	15,351	9,732	25,083	
82301	433,894	8,600	-	4,748	24,405	37,753	-	-	-	-	38,631	6,429	45,060	
82401	25,348	502	-	277	1,268	2,047	-	-	-	-	2,257	334	2,591	
82402	7,824	155	-	86	-	241	-	-	3,104	3,104	697	(818)	(121)	
82501	40,016	793	-	438	-	1,231	-	-	4,328	4,328	3,563	(1,140)	2,423	
82502	10,789	214	-	118	-	332	-	-	20,463	20,463	961	(5,391)	(4,430)	
82601	423,868	8,401	-	4,638	-	13,039	-	-	11,634	11,634	37,739	(3,065)	34,674	
82701	34,523	684	-	377	607	1,668	-	-	-	-	3,074	160	3,234	
82801	41,716	827	-	456	-	1,283	-	-	19,444	19,444	3,714	(5,122)	(1,408)	
82901	131,271	2,602	-	1,437	52,823	56,862	-	-	-	-	11,688	13,915	25,603	
83001	36,180	717	-	396	3,115	4,228	-	-	-	-	3,221	821	4,042	
83202	38,185	757	-	417	-	1,174	-	-	863	863	3,400	(227)	3,173	
83205	153,589	3,044	-	1,680	4,206	8,930	-	-	-	-	13,675	1,108	14,783	
83206	516,998	10,247	-	5,657	-	15,904	-	-	7,650	7,650	46,030	(2,015)	44,015	
83402	32,257	639	-	353	-	992	-	-	3,040	3,040	2,872	(801)	2,071	
83501	60,590	1,201	-	663	571	2,435	-	-	-	-	5,395	150	5,545	
83601	105,270	2,086	-	1,152	-	3,238	-	-	1,200	1,200	9,373	(316)	9,057	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 7 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Actual Experience	Assumption Changes	Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
83701	32,553	646	-	356	3,280	4,282	-	-	-	-	2,901	864	3,765	
83802	654	13	-	7	495	515	-	-	-	-	58	130	188	
83805	121,877	2,416	-	1,334	-	3,750	-	-	8,166	8,166	10,851	(2,151)	8,700	
83806	19,899	394	-	218	-	612	-	-	84	84	1,772	(22)	1,750	
83901	31,036	615	-	339	-	954	-	-	12,248	12,248	2,763	(3,227)	(464)	
84002	423,672	8,397	-	4,636	33,300	46,333	-	-	-	-	37,721	8,772	46,493	
84003	886,031	17,561	-	9,695	-	27,256	-	-	29,046	29,046	78,887	(7,652)	71,235	
84203	206,420	4,091	-	2,258	32,632	38,981	-	-	-	-	18,378	8,596	26,974	
84207	90,362	1,791	-	989	-	2,780	-	-	41,347	41,347	8,045	(10,892)	(2,847)	
84208	21,490	426	-	235	5,740	6,401	-	-	-	-	1,913	1,512	3,425	
84209	279,869	5,547	-	3,063	99,174	107,784	-	-	-	-	24,918	26,126	51,044	
84210	113,181	2,243	-	1,239	-	3,482	-	-	66,959	66,959	10,077	(17,639)	(7,562)	
84211	3,008	60	-	33	-	93	-	-	462	462	268	(122)	146	
84212	21,860	433	-	240	558	1,231	-	-	-	-	1,946	147	2,093	
84301	234,666	4,651	-	2,567	-	7,218	-	-	22,453	22,453	20,893	(5,915)	14,978	
84401	176,278	3,494	-	1,929	35,705	41,128	-	-	-	-	15,695	9,406	25,101	
84603	115,731	2,294	-	1,266	30,828	34,388	-	-	-	-	10,304	8,121	18,425	
84604	56,863	1,127	-	623	1,924	3,674	-	-	-	-	5,063	507	5,570	
84605	-	-	-	-	-	-	-	-	627	627	-	(165)	(165)	
90203	8,149,377	161,522	-	89,168	-	250,690	-	-	79,756	79,756	725,569	(21,011)	704,558	
90208	157,120	3,114	-	1,719	42,456	47,289	-	-	-	-	13,989	11,184	25,173	
90403	11,110,223	220,206	-	121,565	55,559	397,330	-	-	-	-	989,184	14,636	1,003,820	
90407	520,703	10,320	-	5,698	-	16,018	-	-	32,436	32,436	46,360	(8,545)	37,815	
90704	4,619,900	91,567	-	50,549	-	142,116	-	-	80,633	80,633	411,327	(21,242)	390,085	
90705	5,321,981	105,482	-	58,232	-	163,714	-	-	47,448	47,448	473,835	(12,500)	461,335	
90707	1,182,028	23,428	-	12,933	-	36,361	-	-	6,705	6,705	105,240	(1,766)	103,474	
90709	13,655,700	270,658	-	149,416	-	420,074	-	-	390,606	390,606	1,215,817	(102,899)	1,112,918	
90710	1,026,259	20,341	-	11,229	740	32,310	-	-	-	-	91,372	195	91,567	
90711	4,235,960	83,957	-	46,348	386,139	516,444	-	-	-	-	377,143	101,723	478,866	
90803	5,323,529	105,513	-	58,248	19,746	183,507	-	-	-	-	473,973	5,202	479,175	
90807	152,216	3,017	-	1,665	-	4,682	-	-	15,876	15,876	13,552	(4,182)	9,370	
90809	60,394	1,197	-	660	-	1,857	-	-	15,420	15,420	5,377	(4,062)	1,315	
90810	222,527	4,411	-	2,435	25,205	32,051	-	-	-	-	19,812	6,640	26,452	
91007	10,006,438	198,329	-	109,487	110,472	418,288	-	-	-	-	890,910	29,102	920,012	
91009	1,543,040	30,583	-	16,884	-	47,467	-	-	2,027	2,027	137,382	(534)	136,848	
91203	315,264	6,249	-	3,450	-	9,699	-	-	43,765	43,765	28,069	(11,529)	16,540	
91503	169,194	3,353	-	1,851	10,129	15,333	-	-	-	-	15,064	2,668	17,732	
91604	219,148	4,344	-	2,398	3,143	9,885	-	-	-	-	19,512	828	20,340	
91605	100,715	1,996	-	1,102	-	3,098	-	-	19,434	19,434	8,967	(5,120)	3,847	
91803	2,554,261	50,626	-	27,948	-	78,574	-	-	37,738	37,738	227,415	(9,941)	217,474	
91804	31,668	628	-	346	-	974	-	-	730	730	2,820	(192)	2,628	
91807	680,744	13,492	-	7,448	-	20,940	-	-	21,267	21,267	60,609	(5,602)	55,007	
92109	345,799	6,854	-	3,784	1,181	11,819	-	-	-	-	30,788	311	31,099	
92114	736,212	14,592	-	8,055	192,651	215,298	-	-	-	-	65,548	50,751	116,299	
92116	427,813	8,479	-	4,681	134,784	147,944	-	-	-	-	38,090	35,507	73,597	
92117	351,858	6,974	-	3,850	272	11,096	-	-	-	-	31,327	72	31,399	
92118	137,722	2,730	-	1,507	11,172	15,409	-	-	-	-	12,262	2,943	15,205	
92202	630,310	12,493	-	6,897	37,038	56,428	-	-	-	-	56,119	9,757	65,876	
92204	4,050,594	80,283	-	44,320	302,299	426,902	-	-	-	-	360,639	79,636	440,275	
92302	6,723,507	133,261	-	73,567	-	206,828	-	-	31,951	31,951	598,618	(8,417)	590,201	
92310	2,118,035	41,980	-	23,175	-	65,155	-	-	60,905	60,905	188,576	(16,045)	172,531	
92313	1,025,039	20,316	-	11,216	-	31,532	-	-	25,366	25,366	91,263	(6,682)	84,581	
92318	77,307	1,532	-	846	-	2,378	-	-	2,269	2,269	6,883	(598)	6,285	
92319	3,387,439	67,139	-	37,064	-	104,203	-	-	21,350	21,350	301,596	(5,624)	295,972	
92404	294,276	5,833	-	3,219	37,969	47,021	-	-	-	-	26,200	10,002	36,202	
92502	961,005	19,047	-	10,515	68,239	97,801	-	-	-	-	85,562	17,976	103,538	
92606	12,243,670	242,671	-	133,966	-	376,637	-	-	24,323	24,323	1,090,098	(6,408)	1,083,690	
92609	89,817	1,780	-	983	40	2,803	-	-	-	-	7,997	11	8,008	
92805	1,040,056	20,614	-	11,380	80,225	112,219	-	-	-	-	92,600	21,134	113,734	
93005	2,683,265	53,183	-	29,360	37,131	119,674	-	-	-	-	238,901	9,782	248,683	
93706	611,262	12,115	-	6,688	-	18,803	-	-	55,136	55,136	54,423	(14,525)	39,898	
93808	335,773	6,655	-	3,674	-	10,329	-	-	82,431	82,431	29,895	(21,715)	8,180	
94215	739,438	14,656	-	8,090	-	22,746	-	-	92,428	92,428	65,835	(24,349)	41,486	

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer - Page 8 of 8
As of and for the Fiscal Year Ended June 30, 2015

Participating Employer	Net Pension Liability As of June 30, 2015	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption Changes	Net Difference between Projected and Actual Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
94216	2,941,318	58,297	-	32,183	-	90,480	-	-	33,080	33,080	261,876	(8,714)	253,162
94218	986,876	19,560	-	10,798	-	30,358	-	-	4,620	4,620	87,865	(1,217)	86,648
94219	633,601	12,558	-	6,933	-	19,491	-	-	7,020	7,020	56,412	(1,849)	54,563
94220	725,424	14,378	-	7,938	140,179	162,495	-	-	-	-	64,587	36,928	101,515
94221	659,690	13,075	-	7,218	51,210	71,503	-	-	-	-	58,735	13,491	72,226
94224	124,776	2,473	-	1,365	-	3,838	-	-	2,720	2,720	11,109	(717)	10,392
94225	881,388	17,469	-	9,644	-	27,113	-	-	115,926	115,926	78,473	(30,539)	47,934
94226	686,955	13,616	-	7,517	47,411	68,544	-	-	-	-	61,162	12,490	73,652
94227	737,106	14,610	-	8,065	54,271	76,946	-	-	-	-	65,627	14,297	79,924
94228	182,860	3,624	-	2,001	-	5,625	-	-	3,256	3,256	16,281	(858)	15,423
94229	368,749	7,309	-	4,035	9,412	20,756	-	-	-	-	32,831	2,480	35,311
94231	372,737	7,388	-	4,079	-	11,467	-	-	2,486	2,486	33,186	(655)	32,531
94232	18,417	365	-	201	4,634	5,200	-	-	-	-	1,640	1,221	2,861
94504	107,079	2,122	-	1,172	2,792	6,086	-	-	-	-	9,534	736	10,270
94607	594,479	11,783	-	6,505	3,528	21,816	-	-	-	-	52,929	930	53,859
Totals¹	2,179,496,384	43,197,872	-	23,847,382	23,625,335	90,670,589	-	-	23,877,999	23,877,999	194,048,489	(66,561)	193,981,928

¹ Columns may not foot due to rounding.

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2015

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 (State Fiscal Accountability Authority effective July 1, 2015), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the funding of the South Carolina Retirement Systems (Systems) and serves as a co-trustee of the Systems in conducting that review.

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

PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The CAFR is publicly available through the Retirement Benefits' link on PEBA's website at www.peba.sc.gov, 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 SCRS to certain newly hired state, public school, and higher education employees. State ORP participants direct the investment of their funds into a plan administered by one of four investment providers.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for police officers and firemen of the state and its political subdivisions.

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

Membership

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

- SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2015

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

Benefits

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

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

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

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

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

Required employee contribution rates¹ are as follows:

	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2015</u>
SCRS		
Employee Class Two	8.16%	8.00%
Employee Class Three	8.16%	8.00%
State ORP		
Employee	8.16%	8.00%
PORS		
Employee Class Two	8.74%	8.41%
Employee Class Three	8.74%	8.41%

Required employer contribution rates¹ are as follows:

	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2015</u>
SCRS		
Employer Class Two	10.91%	10.75%
Employer Class Three	10.91%	10.75%
Employer Incidental Death Benefit	0.15%	0.15%
State ORP		
Employer Contribution ²	10.91%	10.75%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employer Class Two	13.34%	13.01%
Employer Class Three	13.34%	13.01%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

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

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

**South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
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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. Actuarial assumptions and methods used during the annual valuation process are subject to periodic revision, typically with an experience study, as actual results over an extended period of time are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. The last experience study was performed on data through June 30, 2010, and the next experience study, performed on data through June 30, 2015, is currently underway.

The June 30, 2015, total pension liability, net pension liability, and sensitivity information were determined by our consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on the July 1, 2014, actuarial valuations, as adopted by the PEBA Board and Budget and Control Board which utilized membership data as of July 1, 2014. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2015, using generally accepted actuarial principles. Information included in the following schedules is based on the certification provided by GRS.

The following provides a summary of the actuarial assumptions and methods used in the July 1, 2014, valuations for SCRS and PORS.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Investment rate of return ¹	7.5%	7.5%
Projected salary increases	3.5% to 12.5% (varies by service) ¹	4.0% to 10.0% (varies by service) ¹
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually
¹ Includes inflation at 2.75%		

The post-retiree mortality assumption is dependent upon the member's job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using published Scale AA projected from the year 2000. Assumptions used in the July 1, 2014, valuations for SCRS and PORS are as follows.

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

Note 3: Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2015, for SCRS and PORS are presented on the following page.

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2015

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	\$ 44,097,310,230	\$ 25,131,828,101	\$ 18,965,482,129	57.0%
PORS	6,151,321,222	3,971,824,838	2,179,496,384	64.6%

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

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments, as used in the July 1, 2014, actuarial valuations, was based upon the 30 year capital market outlook at the end of the fourth quarter 2013, as developed by the Retirement Systems Investment Commission in collaboration with its investment consultant, Aon Hewitt. The long-term expected rate of returns represent assumptions developed using an arithmetic building block approach, reflecting observable inflation and interest rate information available in the fixed income markets as well as Consensus Economics forecasts. Long-term assumptions for other asset classes are based on historical results, current market characteristics, and professional judgment.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation as adopted by the Investment Commission for fiscal year 2015. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and by adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.50 percent assumed annual investment rate of return set in statute and 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.

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%	1.90%	0.04%
Short Duration	3.0%	2.00%	0.06%
Domestic Fixed Income	13.0%		
Core Fixed Income	7.0%	2.70%	0.19%
Mixed Credit	6.0%	3.80%	0.23%
Global Fixed Income	9.0%		
Global Fixed Income	3.0%	2.80%	0.08%
Emerging Markets Debt	6.0%	5.10%	0.31%
Global Public Equity	31.0%	7.10%	2.20%
Global Tactical Asset Allocation	10.0%	4.90%	0.49%
Alternatives	32.0%		
Hedge Funds (Low Beta)	8.0%	4.30%	0.34%
Private Debt	7.0%	9.90%	0.69%
Private Equity	9.0%	9.90%	0.89%
Real Estate (Broad Market)	5.0%	6.00%	0.30%
Commodities	3.0%	5.90%	0.18%
Total Expected Real Return	100.0%		6.00%
Inflation for Actuarial Purposes			2.75%
Total Expected Nominal Return			8.75%

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2015

Discount Rate

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

Sensitivity Analysis

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1.00% Decrease (6.50%)	Current Discount Rate (7.50%)	1.00% Increase (8.50%)
SCRS	\$ 23,910,053,704	\$ 18,965,482,129	\$ 14,821,302,520
PORS	2,968,982,818	2,179,496,384	1,473,738,169

Note 4: Pension Expense

Components of collective pension expense reported in the Schedules of Pension Amounts by Employer for the fiscal year ended June 30, 2015, are presented below.

Description	SCRS	PORS
Service cost (annual cost of current service)	\$ 744,197,648	\$ 154,102,179
Interest on the total pension liability	3,148,089,823	435,328,182
Changes in plan benefits	-	-
Plan administrative costs	12,554,219	1,938,063
Plan member contributions	(716,107,043)	(106,853,820)
Expected return on plan assets	(1,893,607,400)	(296,183,305)
Recognition of current year amortization - Difference between expected and actual experience	140,177,064	14,660,639
Recognition of current year amortization - Difference between projected and actual investment earnings	(58,981,897)	(7,882,734)
Other	1,328,872	(1,060,715)
Total	\$ 1,377,651,286	\$ 194,048,489

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

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2015

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

The following schedule reflects the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2015.

Difference between expected and actual experience				
	SCRS		PORS	
	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>
Initial Balance	\$ 638,744,910	\$ (44,635,755)	\$ 64,336,408	\$ 6,770,951
Amortization period¹	4.233	4.164	4.856	4.796
Amortized² period ending June 30,				
2014	\$ (150,896,506)		\$ (13,248,848)	
2015	(150,896,506)	\$ 10,719,442	(13,248,848)	\$ (1,411,791)
2016	(150,896,506)	10,719,442	(13,248,848)	(1,411,791)
2017	(150,896,506)	10,719,442	(13,248,848)	(1,411,791)
2018	(35,158,886)	10,719,442	(11,341,016)	(1,411,791)
2019	-	1,757,987	-	(1,123,787)
2020	-	-	-	-
Thereafter	-	-	-	-

Difference between projected and actual investment earnings				
	SCRS		PORS	
	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>
Initial Balance	\$ (1,814,365,085)	\$ 1,519,455,598	\$ (276,891,612)	\$ 237,477,938
Amortization period³	5	5	5	5
Amortized² period ending June 30,				
2014	\$ 362,873,017		\$ 55,378,322	
2015	362,873,017	\$ (303,891,120)	55,378,322	\$ (47,495,588)
2016	362,873,017	(303,891,120)	55,378,322	(47,495,588)
2017	362,873,017	(303,891,120)	55,378,322	(47,495,588)
2018	362,873,017	(303,891,120)	55,378,324	(47,495,588)
2019	-	(303,891,118)	-	(47,495,586)
2020	-	-	-	-
Thereafter	-	-	-	-

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

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

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

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

South Carolina Retirement Systems
Notes to the Schedules of Employer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2015

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

Note 6: Employer Contributions

Employers' proportionate shares were calculated on the basis of employer contributions actually remitted to the plan for the fiscal year ended June 30, 2015. Employer contributions recognized by the Systems that are not representative of future contribution effort are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution effort are contributions towards the purchase of employee service purchases and employer contributions paid by employees.

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

	<u>SCRS</u>	<u>PORS</u>
Employer Contributions Reported in SCRS Statement of Changes in Net Position for the fiscal year ended June 30, 2015	\$ 1,022,478,603	\$ 166,450,527
Deduct: Employer Contributions Not Representative of Future Contribution Effort	(472,090)	(319,225)
Employer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2015 Measurement Date	<u>\$ 1,022,006,513</u>	<u>\$ 166,131,302</u>

Note 7: Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the [Systems' audited financial statements](#) for the fiscal year ended June 30, 2015, and the accounting and financial reporting actuarial valuation as of June 30, 2015. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the [Systems' CAFR](#).

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations and the total for all SCRS and PORS participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2015, as administered by the South Carolina Public Employee Benefit Authority, and have issued our report thereon dated January 19, 2016.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

The image shows a handwritten signature in cursive script that reads "CliftonLarsonAllen LLP". The signature is written in black ink and is positioned above the printed text of the firm's name and location.

Baltimore, Maryland
January 19, 2016