

South Carolina Retirement System

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
June 30, 2013	\$ 41,127,484,656	\$ 23,191,051,922	\$ 17,936,432,734
June 30, 2014	42,955,205,796	25,738,521,026	17,216,684,770
Net Change FYE June 30, 2014	<u>\$ 1,827,721,140</u>	<u>\$ 2,547,469,104</u>	<u>\$ (719,747,964)</u>

Components of Change in NPL:

Amount

Pension Expense

Service cost (annual cost of current service), plus	739,021,148
Interest on the total pension liability, plus	3,021,003,664
Changes in plan benefits, plus	-
Plan Administrative Costs, less	11,765,475
Plan Member Contributions, less	(652,630,491)
Expected return on plan assets, plus/less	(1,702,959,320)
Recognition of Deferred Outflows of Resources - current year amortization	150,896,506
Recognition of Deferred (Inflows) of Resources - current year amortization	(362,873,017)
Other	2,469,905
	Total Pension Expense
	1,206,693,870

Actual Employer Contributions (per the Systems' June 30, 2014 audited financial statements)

(962,798,170)

Balance of Deferred Items

Outstanding Balance of Deferred Outflow of Resources - <i>Difference between expected and actual experience</i>	487,848,404
Outstanding Balance of Deferred (Inflows) of Resources - <i>Difference between projected and actual investment earnings</i>	(1,451,492,068)
	Total Change in NPL
	(719,747,964)

Difference

Details Regarding Deferred Outflows (Inflows) of Resources:

Deferred Outflows of Resources - <i>Difference between expected and actual experience</i>	Initial Balance - FY2014	638,744,910
Amortization period (Average remaining service lives of all employees provided with pensions through the plan at June 30, 2014)	4.233	
Amortization - FY2014	\$ 150,896,506	
Amortization - FY2015	150,896,506	
Amortization - FY2016	150,896,506	
Amortization - FY2017	150,896,506	
Amortization - FY2018	35,158,886	
Deferred Inflows of Resources - <i>Difference between projected and actual investment earnings</i>	Initial Balance - FY2014	(1,814,365,085)
Amortization period (5 years)	5	
Amortization - FY2014	\$ (362,873,017)	
Amortization - FY2015	(362,873,017)	
Amortization - FY2016	(362,873,017)	
Amortization - FY2017	(362,873,017)	
Amortization - FY2018	(362,873,017)	

South Carolina Police Officers Retirement System

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
June 30, 2013	\$ 5,599,420,522	\$ 3,526,448,013	\$ 2,072,972,509
June 30, 2014	5,899,529,434	3,985,101,996	1,914,427,438
Net Change FYE June 30, 2014	<u>\$ 300,108,912</u>	<u>\$ 458,653,983</u>	<u>\$ (158,545,071)</u>

Components of Change in NPL:

Pension Expense

	<u>Amount</u>
Service cost (annual cost of current service), plus	149,605,726
Interest on the total pension liability, plus	417,950,110
Changes in plan benefits, plus	-
Plan Administrative Costs, less	1,820,433
Plan Member Contributions, less	(96,004,134)
Expected return on plan assets, plus/less	(261,493,677)
Recognition of Deferred Outflows of Resources - current year amortization	13,248,848
Recognition of Deferred (Inflows) of Resources - current year amortization	(55,378,322)
Other	(2,260,246)
Total Pension Expense	167,488,738

Actual Employer Contributions (per the Systems' June 30, 2014 audited financial statements)

(155,608,079)

Balance of Deferred Items

Outstanding Balance of Deferred Outflow of Resources - <i>Difference between expected and actual experience</i>	51,087,560
Outstanding Balance of Deferred (Inflows) of Resources - <i>Difference between projected and actual investment earnings</i>	(221,513,290)
Total Change in NPL	(158,545,071)
Difference	-

Details Regarding Deferred Outflows (Inflows) of Resources:

Deferred Outflows of Resources - <i>Difference between expected and actual experience</i>	Initial Balance - FY2014	64,336,408
Amortization period (Average remaining service lives of all employees provided with pensions through the plan at June 30, 2014)	4.856	
Amortization - FY2014	\$ 13,248,848	
Amortization - FY2015	13,248,848	
Amortization - FY2016	13,248,848	
Amortization - FY2017	13,248,848	
Amortization - FY2018	11,341,016	
Deferred (Inflows) of Resources - <i>Difference between projected and actual investment earnings</i>	Initial Balance - FY2014	(276,891,612)
Amortization period (5 years)	5	
Amortization - FY2014	\$ (55,378,322)	
Amortization - FY2015	(55,378,322)	
Amortization - FY2016	(55,378,322)	
Amortization - FY2017	(55,378,322)	
Amortization - FY2018	(55,378,322)	

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																
		Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,			
						Difference				Change in		Difference				Change in				
Participating Employer	Proportionate Share	Discount Rate		Discount Rate		Total		between		Pension Expense		Expected and Actual Experience		Assumption		Investment Experience		Allocated Proportion		
		7.50%		Less 1.00%		Plus 1.00%														
Total - SCRS	100.0000%	17,216,684,770		22,279,455,340		12,992,881,787		1,206,693,870		487,848,404		-		-		-		1,451,492,068		
10001	0.000918%	158,049		204,525		119,275		11,077		4,478		-		-		-		13,325		
10002	0.004787%	824,163		1,066,518		621,969		57,764		23,353		-		-		-		69,483		
10100	0.062630%	10,782,810		13,953,623		8,137,442		755,752		305,539		-		-		-		909,069		
10200	0.051012%	8,782,575		11,365,196		6,627,929		615,559		248,861		-		-		-		740,435		
10300	0.200328%	34,489,840		44,631,987		26,028,380		2,417,346		977,297		-		-		-		2,907,745		
10600	0.025475%	4,385,950		5,675,691		3,309,937		307,405		124,279		-		-		-		369,768		
10700	0.020014%	3,445,747		4,459,010		2,600,395		241,508		97,638		-		-		-		290,502		
10900	0.010082%	1,735,786		2,246,215		1,309,942		121,659		49,185		-		-		-		146,339		
12300	0.005056%	870,476		1,126,449		656,920		61,010		24,666		-		-		-		73,387		
13300	0.020413%	3,514,442		4,547,905		2,652,237		246,322		99,584		-		-		-		296,293		
13600	0.021285%	3,664,571		4,742,182		2,765,535		256,845		103,839		-		-		-		308,950		
13700	0.004555%	784,220		1,014,829		591,826		54,965		22,221		-		-		-		66,115		
20101	0.009863%	1,698,082		2,197,423		1,281,488		119,016		48,116		-		-		-		143,161		
20102	0.069254%	11,923,243		15,429,414		8,998,090		835,684		337,855		-		-		-		1,005,216		
20105	0.096226%	16,566,927		21,438,629		12,502,530		1,161,153		469,437		-		-		-		1,396,713		
20108	0.002692%	463,473		599,763		349,768		32,484		13,133		-		-		-		39,074		
20200	0.013241%	2,279,661		2,950,023		1,720,387		159,778		64,596		-		-		-		192,192		
20300	0.019132%	3,293,896		4,262,505		2,485,798		230,865		93,335		-		-		-		277,699		
20400	0.085753%	14,763,824		19,105,301		11,141,786		1,034,776		418,345		-		-		-		1,244,698		
20500	0.037060%	6,380,503		8,256,766		4,815,162		447,201		180,797		-		-		-		537,923		
20600	0.110550%	19,033,045		24,629,938		14,363,631		1,334,000		539,316		-		-		-		1,604,624		
21100	0.008433%	1,451,883		1,878,826		1,095,690		101,760		41,140		-		-		-		122,404		
21400	0.447882%	77,110,432		99,785,670		58,192,779		5,404,565		2,184,985		-		-		-		6,500,972		
21900	0.002953%	508,409		657,912		383,680		35,634		14,406		-		-		-		42,863		
22100	0.020240%	3,484,657		4,509,362		2,629,759		244,235		98,741		-		-		-		293,782		
22200	0.000888%	152,884		197,842		115,377		10,715		4,332		-		-		-		12,889		
30100	4.086408%	703,543,982		910,429,448		530,942,151		49,310,432		19,935,471		-		-		-		59,313,877		
30200	0.364117%	62,688,876		81,123,284		47,309,291		4,393,778		1,776,339		-		-		-		5,285,129		
30300	2.601067%	447,817,506		579,503,561		337,9														

South Carolina Retirement System (SCRS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								Net Pension Liability as of June 30, 2013	
Participating Employer		Proportionate Share		Discount Rate		Discount Rate		Total		Difference between		Change in		Difference between		Change in							
		Less 1.00%		Plus 1.00%		Pension Expense		Expected and Actual Experience		Assumption		Investment Experience		Allocated Proportion		Expected and Actual Experience		Assumption		Investment Experience		Allocated Proportion	
Total - SCRS		7.50%		6.50%		8.50%																	
31138	0.112563%	19,379,617	25,078,423	14,625,178	1,358,291	549,137	-	-	-	-	-	-	-	-	1,633,843	-	(238,607)	(238,607)	(238,607)	(368,885)	-	20,189,787	
31140	0.431585%	74,304,629	96,154,787	56,075,329	5,207,910	2,105,481	-	-	-	-	-	-	-	-	6,264,422	-	(914,859)	(914,859)	(914,859)	(1,414,365)	-	77,410,953	
31142	0.185073%	31,863,435	41,233,256	24,046,316	2,233,265	902,876	-	-	-	-	-	-	-	-	2,686,320	-	(392,311)	(392,311)	(392,311)	(606,510)	-	33,195,494	
31143	0.134021%	23,073,973	29,859,149	17,413,190	1,617,223	653,819	-	-	-	-	-	-	-	-	1,945,304	-	(284,093)	(284,093)	(284,093)	(439,206)	-	24,038,587	
31146	0.166334%	28,637,200	37,058,309	21,611,580	2,007,142	811,458	-	-	-	-	-	-	-	-	2,414,325	-	(352,589)	(352,589)	(352,589)	(545,100)	-	29,834,386	
31200	0.033091%	5,697,173	7,372,495	4,299,475	399,307	161,434	-	-	-	-	-	-	-	-	480,313	-	(70,145)	(70,145)	(70,145)	(108,444)	-	5,935,345	
31300	0.267164%	45,996,784	59,522,684	34,712,303	3,223,852	1,303,355	-	-	-	-	-	-	-	-	3,877,864	-	(566,325)	(566,325)	(566,325)	(875,534)	-	47,919,691	
31400	0.750855%	129,272,338	167,286,404	97,557,703	9,060,521	3,663,034	-	-	-	-	-	-	-	-	10,898,601	-	(1,591,636)	(1,591,636)	(1,591,636)	(2,460,658)	-	134,676,602	
31600	0.173524%	29,875,080	38,660,202	22,545,768	2,093,903	846,534	-	-	-	-	-	-	-	-	2,518,687	-	(367,830)	(367,830)	(367,830)	(568,663)	-	31,124,016	
31700	0.592708%	102,044,668	132,052,114	77,009,850	7,152,171	2,891,517	-	-	-	-	-	-	-	-	8,603,110	-	(1,256,402)	(1,256,402)	(1,256,402)	(1,942,388)	-	106,310,672	
40100	1.220604%	210,147,543	271,943,923	158,591,635	14,728,954	5,954,697	-	-	-	-	-	-	-	-	17,716,970	-	(2,587,394)	(2,587,394)	(2,587,394)	(4,000,092)	-	218,932,815	
40200	1.619380%	278,803,550	360,789,044	210,404,129	19,540,959	7,900,119	-	-	-	-	-	-	-	-	23,505,172	-	(3,432,705)	(3,432,705)	(3,432,705)	(5,306,937)	-	290,459,004	
40700	0.078015%	13,431,597	17,381,317	10,136,397	941,402	380,595	-	-	-	-	-	-	-	-	1,132,382	-	(165,373)	(165,373)	(165,373)	(255,666)	-	13,993,108	
40900	0.016846%	2,900,323	3,753,197	2,188,781	203,280	82,183	-	-	-	-	-	-	-	-	244,518	-	(35,710)	(35,710)	(35,710)	(55,207)	-	3,021,571	
41400	0.077548%	13,351,195	17,277,272	10,075,720	935,767	378,317	-	-	-	-	-	-	-	-	1,125,603	-	(164,384)	(164,384)	(164,384)	(254,136)	-	13,909,345	
41600	0.039872%	6,864,637	8,883,264	5,180,522	481,133	194,515	-	-	-	-	-	-	-	-	578,739	-	(84,519)	(84,519)	(84,519)	(130,666)	-	7,151,614	
41700	0.635795%	109,462,821	141,651,663	82,608,093	7,672,099	3,101,716	-	-	-	-	-	-	-	-	9,228,514	-	(1,347,736)	(1,347,736)	(1,347,736)	(2,083,590)	-	114,038,943	
41800	0.013182%	2,269,503	2,936,878	1,712,722	159,066	64,308	-	-	-	-	-	-	-	-	191,336	-	(27,943)	(27,943)	(27,943)	(43,199)	-	2,364,381	
42000	0.018929%	3,258,946	4,217,278	2,459,423	228,415	92,345	-	-	-	-	-	-	-	-	274,753	-	(40,125)	(40,125)	(40,125)	(62,033)	-	3,395,187	
42200	3.289082%	566,270,880	732,789,555	427,346,536	39,689,151	16,045,734	-	-	-	-	-	-	-	-	47,740,764	-	(6,972,081)	(6,972,081)	(6,972,081)	(10,778,786)	-	589,943,980	
50100	1.455695%	250,622,419	324,320,917	189,136,731	17,565,782	7,101,585	-	-	-	-	-	-	-	-	21,129,297	-	(3,085,731)	(3,085,731)	(3,085,731)	(4,770,518)	-	261,099,754	
50200	0.261968%	45,102,205	58,365,044	34,037,193	3,161,152	1,278,007	-	-	-	-	-	-	-	-	3,802,445	-	(555,311)	(555,311)	(555,311)	(858,506)	-	46,987,714	
50400	0.051819%	8,921,514	11,544,991	6,732,781	625,297	252,798	-	-	-	-	-	-	-	-	752,149	-	(109,844)	(109,844)	(109,844)	(169,818)	-	9,294,480	
50501	0.022997%	3,959,321	5,123,606	2,987,973	277,503	112,190	-	-	-	-	-	-	-	-	333,800	-	(48,748)	(48,748)	(48,748)	(75,364)	-	4,124,841	
50515	0.394365%	67,896,579	87,862,374	51,239,378	4,758,778	1,923,903	-	-	-	-	-	-	-	-	5,724,177	-	(835,961)	(835,961)	(835,961)	(1,292,390)	-	70,735,013	
51200	0.050737%	8,735,229	11,303,927	6,592,198	612,240	247,520	-	-	-	-	-	-	-	-	736,444	-	(107,551)	(107,551)	(107,551)	(166,272)	-	9,100,408	
51300	0.060897%	10,484,445	13,567,520	7,912,275	734,840	297,085	-	-	-	-	-	-	-	-	883,915	-	(129,087)	(129,087)	(129,087)	(199,568)	-	10,922,749	
51400	0.155067%	26,697,397	34,548,083	20,147,672	1,871,184	756,492	-	-	-	-	-	-	-	-	2,250,785	-	(328,706)	(328,706)	(328,706)	(508,176)	-	27,813,488	
51500	0.327901%	56,453,682	73,054,557	42,603,789	3,956,761	1,599,660	-	-	-	-	-	-	-	-	4,759,457	-	(695,073)	(695,073)	(695,073)	(1,074,578)	-	58,813,742	
51600	0.030039%	5,171,720	6,692,526	3,902,932	362,479	146,545	-	-	-	-	-	-	-	-	436,014	-	(63,676)	(63,676)	(63,676)	(98,442)	-	5,387,925	
51700	1.909875%	328,817,158	425,509,748	248,147,801	23,046,345	9,317,295	-	-	-	-	-	-	-	-	27,721,684	-	(4,048,486)	(4,048,486)	(4,048,486)	(6,258,930)	-	342,563,445	
51800	0.225670%	38,852,893	50,278,047	29,321,036	2,723,146	1,100,927	-	-	-	-	-	-	-	-	3,275,582	-	(478,367)	(478,367)	(478,367)	(739,552)	-	40,477,148	
51902	0.022451%	3,865,318	5,001,961	2,917,032	270,915	109,527	-	-	-	-	-	-	-	-	325,874	-	(47,591)	(47,591)	(47,591)	(73,575)	-	4,026,909	
52000	0.030076%	5,178,090	6,700,769	3,907,739	362,925	146,725	-	-	-	-	-	-	-	-	436,551	-	(63,754)	(63,754)	(63,754)	(98,563)	-	5,394,562	
52200	0.142284%	24,589,558	31,820,409	18,556,953	1,72																		

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																		
		Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
					Difference						Difference											
Participating Employer	Proportionate Share	Discount Rate 7.50%	Discount Rate 6.50%	Discount Rate 8.50%	Total	between	Pension	Expected and Actual Experience	Assumption	Investment	Allocated	between	Expected and Actual Experience	Assumption	Investment	Allocated	2015	2016	2017	2018	Thereafter	Discount Rate 7.50%
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734			
60400	0.556965%	95,890,908	124,088,768	72,365,804	6,720,863	2,717,145	-	-	-	-	-	8,084,303	-	(1,180,635)	(1,180,635)	(1,180,635)	(1,825,253)	-	99,899,653			
60500	0.023128%	3,981,875	5,152,792	3,004,994	279,084	112,830	-	-	-	-	-	335,701	-	(49,026)	(49,026)	(49,026)	(75,794)	-	4,148,338			
60601	0.375621%	64,669,483	83,686,313	48,803,992	4,532,596	1,832,461	-	-	-	-	-	5,452,109	-	(796,228)	(796,228)	(796,228)	(1,230,963)	-	67,373,008			
60700	1.444516%	248,697,766	321,830,297	187,684,256	17,430,886	7,047,048	-	-	-	-	-	20,967,035	-	(3,062,035)	(3,062,035)	(3,062,035)	(4,733,883)	-	259,094,641			
60800	0.064351%	11,079,109	14,337,052	8,361,049	776,520	313,935	-	-	-	-	-	934,050	-	(136,409)	(136,409)	(136,409)	(210,887)	-	11,542,274			
60900	0.016728%	2,880,007	3,726,907	2,173,449	201,856	81,607	-	-	-	-	-	242,806	-	(35,459)	(35,459)	(35,459)	(54,820)	-	3,000,406			
61000	0.531806%	91,559,363	118,483,480	69,096,925	6,417,270	2,594,407	-	-	-	-	-	7,719,122	-	(1,127,304)	(1,127,304)	(1,127,304)	(1,742,803)	-	95,387,025			
61200	0.014199%	2,444,597	3,163,460	1,844,859	171,338	69,270	-	-	-	-	-	206,097	-	(30,099)	(30,099)	(30,099)	(46,532)	-	2,546,794			
62500	0.008357%	1,438,798	1,861,894	1,085,815	100,843	40,769	-	-	-	-	-	121,301	-	(17,715)	(17,715)	(17,715)	(27,387)	-	1,498,948			
62700	0.025104%	4,322,077	5,593,034	3,261,733	302,928	122,469	-	-	-	-	-	364,383	-	(53,215)	(53,215)	(53,215)	(82,269)	-	4,502,762			
63000	0.072075%	12,408,926	16,057,917	9,364,620	869,725	351,617	-	-	-	-	-	1,046,163	-	(152,782)	(152,782)	(152,782)	(236,200)	-	12,927,684			
63500	0.031403%	5,406,556	6,996,417	4,080,155	378,938	153,199	-	-	-	-	-	455,812	-	(66,567)	(66,567)	(66,567)	(102,912)	-	5,632,578			
63700	0.014488%	2,494,353	3,227,847	1,882,409	174,826	70,679	-	-	-	-	-	210,292	-	(30,711)	(30,711)	(30,711)	(47,479)	-	2,598,630			
63800	0.002093%	360,345	466,309	271,941	25,256	10,211	-	-	-	-	-	30,380	-	(4,437)	(4,437)	(4,437)	(6,859)	-	375,410			
64100	0.003328%	572,971	741,460	432,403	40,159	16,236	-	-	-	-	-	48,306	-	(7,055)	(7,055)	(7,055)	(10,906)	-	596,924			
66600	0.006916%	1,190,706	1,540,847	898,588	83,455	33,740	-	-	-	-	-	100,385	-	(14,660)	(14,660)	(14,660)	(22,665)	-	1,240,484			
67000	0.002061%	354,836	459,180	267,783	24,870	10,055	-	-	-	-	-	29,915	-	(4,369)	(4,369)	(4,369)	(6,754)	-	369,670			
67100	0.074165%	12,768,754	16,523,558	9,636,171	894,945	361,813	-	-	-	-	-	1,076,499	-	(157,212)	(157,212)	(157,212)	(243,049)	-	13,302,555			
67200	0.001631%	280,804	363,378	211,914	19,681	7,957	-	-	-	-	-	23,674	-	(3,457)	(3,457)	(3,457)	(5,345)	-	292,543			
67300	0.044787%	7,710,837	9,978,300	5,819,122	540,442	218,493	-	-	-	-	-	650,080	-	(94,938)	(94,938)	(94,938)	(146,773)	-	8,033,190			
67400	0.036280%	6,246,213	8,082,986	4,713,818	437,789	176,991	-	-	-	-	-	526,601	-	(76,905)	(76,905)	(76,905)	(118,895)	-	6,507,338			
67500	0.028268%	4,866,812	6,297,956	3,672,828	341,108	137,905	-	-	-	-	-	410,308	-	(59,922)	(59,922)	(59,922)	(92,638)	-	5,070,271			
67600	0.006329%	1,089,644	1,410,067	822,319	76,372	30,876	-	-	-	-	-	91,865	-	(13,416)	(13,416)	(13,416)	(20,741)	-	1,135,197			
67800	0.133488%	22,982,208	29,740,399	17,343,938	1,610,792	651,219	-	-	-	-	-	1,937,568	-	(282,963)	(282,963)	(282,963)	(437,459)	-	23,942,985			
67900	0.002944%	506,859	655,907	382,510	35,525	14,362	-	-	-	-	-	42,732	-	(6,241)	(6,241)	(6,241)	(9,648)	-	528,049			
68000	0.002845%	489,815	633,851	369,647	34,330	13,879	-	-	-	-	-	41,295	-	(6,031)	(6,031)	(6,031)	(9,323)	-	510,292			
70101	0.039646%	6,825,727	8,832,913	5,151,158	478,406	193,412	-	-	-	-	-	575,459	-	(84,040)	(84,040)	(84,040)	(129,926)	-	7,111,078			
70102	0.026630%	4,584,803	5,933,019	3,460,004	321,343	129,914	-	-	-	-	-	386,532	-	(56,449)	(56,449)	(56,449)	(87,270)	-	4,776,472			
70104	0.002140%	368,437	476,780	278,048	25,823	10,440	-	-	-	-	-	31,062	-	(4,536)	(4,536)	(4,536)	(7,013)	-	383,840			
70106	0.001972%	339,513	439,351	256,220	23,796	9,620	-	-	-	-	-	28,623	-	(4,180)	(4,180)	(4,180)	(6,463)	-	353,706			
70108	0.003270%	562,986	728,538	424,867	39,459	15,953	-	-	-	-	-	47,464	-	(6,932)	(6,932)	(6,932)	(10,716)	-	586,521			
70202	0.074937%	12,901,667	16,695,555	9,736,476	904,260	365,579	-	-	-	-	-	1,087,705	-	(158,849)	(158,849)	(158,849)	(245,579)	-	13,441,025			
70203	0.256439%	44,150,294	57,133,212	33,318,816	3,094,434	1,251,034	-	-	-	-	-	3,722,192	-	(543,590)	(543,590)	(543,590)	(840,387)	-	45,996,009			
70204	0.003630%	624,966	808,744	471,642	43,803	17,709	-	-	-	-	-	52,689	-	(7,695)	(7,695)	(7,695)	(11,896)	-	651,093			
70209	0.001876%	322,985	417,963	243,746	22,638	9,152	-	-	-	-	-	27,230	-	(3,977)	(3,977)	(3,977)	(6,148)	-	336,487			
70211	0.004232%	728,610	942,867	549,859	51,067	20,646	-	-	-	-	-	61,427	-	(8,971)	(8,971)	(8,971)	(13,869)	-	759,070			
70212	0.001047%	180,259	233,266	136,035	12,634	5,108	-	-	-	-	-	15,197	-	(2,219)	(2,219)	(2,219)	(3,431)	-	187,794			
70213	0.010253%	1,765,227	2,284,313	1,332,160	123,722	50,019	-	-	-	-	-	148,821	-	(21,734)	(21,734)	(21,734)	(33,601)	-	1,839,022			
70214	0.018122%	3,120,008	4,037,483	2,354,570	218,677	88,408	-	-	-	-	-	263,039	-	(38,414)	(38,414)	(38,414)	(59,388)	-	3,250,440			
70215	0.002733%	470,532	608,898	355,095	32,979	13,333	-	-	-	-	-	39,669	-	(5,793)	(5,793)	(5,793)	(8,956)	-	490,203			
70216	0.000215%	37,016	47,901	27,935	2,594	1,049	-	-	-	-	-	3,121	-	(456)	(456)	(456)	(705)	-	38,563			
70217	0.023882%	4,111,689	5,320,780	3,102,960	288,183	116,508	-	-	-	-	-	346,645	-	(50,624)	(50,624)	(50,624)	(78,265)	-	4,283,579			
70218	0.003173%	546,285	706,927	412,264	38,288	15,479	-	-	-	-	-	46,056	-	(6,726)	(6,726)	(6,726)	(10,398)	-	569,123			
70219	0.004663%	802,814	1,038,891	605,858	56,268	22,748	-	-	-	-	-	67,683	-	(9,884)	(9,884)	(9,884)	(15,281)	-				

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																		
			Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,				
			Discount Rate		Discount Rate		Total		between		Change in		between		Change in							
Participating Employer	Proportionate Share		Discount Rate 7.50%	Less 1.00% 6.50%	Plus 1.00% 8.50%		Pension Expense	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion		Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	2015	2016	2017	2018	Thereafter	Discount Rate 7.50%
Total - SCRS	100.0000%		17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734		
70224	0.000426%	73,343	94,910	55,350	5,141	2,078	-	-	-	-	-	6,183	-	(903)	(903)	(903)	(1,396)	-	76,409			
70301	0.024022%	4,135,792	5,351,971	3,121,150	289,872	117,191	-	-	-	-	-	348,677	-	(50,921)	(50,921)	(50,921)	(78,723)	-	4,308,690			
70302	0.003511%	604,478	782,232	456,180	42,367	17,128	-	-	-	-	-	50,962	-	(7,442)	(7,442)	(7,442)	(11,506)	-	629,748			
70303	0.008320%	1,432,428	1,853,651	1,081,008	100,397	40,589	-	-	-	-	-	120,764	-	(17,636)	(17,636)	(17,636)	(27,266)	-	1,492,311			
70304	0.001286%	221,407	286,514	167,088	15,518	6,274	-	-	-	-	-	18,666	-	(2,726)	(2,726)	(2,726)	(4,214)	-	230,663			
70305	0.004366%	751,680	972,721	567,269	52,684	21,299	-	-	-	-	-	63,372	-	(9,255)	(9,255)	(9,255)	(14,308)	-	783,105			
70401	0.010373%	1,785,887	2,311,048	1,347,752	125,170	50,605	-	-	-	-	-	150,563	-	(21,988)	(21,988)	(21,988)	(33,994)	-	1,860,546			
70402	0.222938%	38,382,533	49,669,372	28,966,071	2,690,179	1,087,599	-	-	-	-	-	3,235,927	-	(472,576)	(472,576)	(472,576)	(730,599)	-	39,987,124			
70403	0.023458%	4,038,690	5,226,315	3,047,870	283,066	114,439	-	-	-	-	-	340,491	-	(49,725)	(49,725)	(49,725)	(76,875)	-	4,207,528			
70404	0.007653%	1,317,593	1,705,047	994,345	92,348	37,335	-	-	-	-	-	111,083	-	(16,223)	(16,223)	(16,223)	(25,080)	-	1,372,675			
70405	0.011993%	2,064,797	2,671,975	1,558,236	144,719	58,508	-	-	-	-	-	174,077	-	(25,422)	(25,422)	(25,422)	(39,303)	-	2,151,116			
70406	0.001696%	291,995	377,860	220,359	20,466	8,274	-	-	-	-	-	24,617	-	(3,595)	(3,595)	(3,595)	(5,558)	-	304,202			
70407	0.007088%	1,220,319	1,579,168	920,935	85,530	34,579	-	-	-	-	-	102,882	-	(15,025)	(15,025)	(15,025)	(23,228)	-	1,271,334			
70411	0.003989%	686,774	888,727	518,286	48,135	19,460	-	-	-	-	-	57,900	-	(8,456)	(8,456)	(8,456)	(13,073)	-	715,484			
70412	0.003550%	611,192	790,921	461,247	42,838	17,319	-	-	-	-	-	51,528	-	(7,525)	(7,525)	(7,525)	(11,634)	-	636,743			
70413	0.000930%	160,115	207,199	120,834	11,222	4,537	-	-	-	-	-	13,499	-	(1,971)	(1,971)	(1,971)	(3,048)	-	166,809			
70414	0.00262%	389,441	503,961	293,899	27,295	11,035	-	-	-	-	-	32,833	-	(4,795)	(4,795)	(4,795)	(7,413)	-	405,722			
70415	0.003555%	612,053	792,035	461,897	42,898	17,343	-	-	-	-	-	51,601	-	(7,536)	(7,536)	(7,536)	(11,650)	-	637,640			
70416	0.001613%	277,705	359,368	209,575	19,464	7,869	-	-	-	-	-	23,413	-	(3,419)	(3,419)	(3,419)	(5,286)	-	289,315			
70417	0.048686%	8,382,115	10,846,976	6,325,714	587,491	237,514	-	-	-	-	-	706,673	-	(103,203)	(103,203)	(103,203)	(159,551)	-	8,732,532			
70418	0.003478%	598,796	774,879	451,892	41,969	16,967	-	-	-	-	-	50,483	-	(7,373)	(7,373)	(7,373)	(11,398)	-	623,829			
70419	0.001631%	280,804	363,378	211,914	19,681	7,957	-	-	-	-	-	23,674	-	(3,457)	(3,457)	(3,457)	(5,345)	-	292,543			
70420	0.007216%	1,242,356	1,607,685	937,566	87,075	35,203	-	-	-	-	-	104,740	-	(15,296)	(15,296)	(15,296)	(23,648)	-	1,294,293			
70422	0.003723%	640,977	829,464	483,725	44,925	18,163	-	-	-	-	-	54,039	-	(7,892)	(7,892)	(7,892)	(12,201)	-	667,773			
70423	0.012998%	2,237,825	2,895,884	1,688,815	156,846	63,411	-	-	-	-	-	188,665	-	(27,553)	(27,553)	(27,553)	(42,596)	-	2,331,378			
70424	0.011640%	2,004,022	2,593,329	1,512,371	140,459	56,786	-	-	-	-	-	168,954	-	(24,674)	(24,674)	(24,674)	(38,146)	-	2,087,801			
70501	0.015533%	2,674,268	3,460,668	2,018,184	187,436	75,777	-	-	-	-	-	225,460	-	(32,926)	(32,926)	(32,926)	(50,904)	-	2,786,066			
70502	0.003395%	584,506	756,388	441,108	40,967	16,562	-	-	-	-	-	49,278	-	(7,197)	(7,197)	(7,197)	(11,126)	-	608,942			
70503	0.002303%	396,500	513,096	299,226	27,790	11,235	-	-	-	-	-	33,428	-	(4,882)	(4,882)	(4,882)	(7,547)	-	413,076			
70504	0.005708%	982,728	1,271,711	741,634	68,878	27,846	-	-	-	-	-	82,851	-	(12,100)	(12,100)	(12,100)	(18,706)	-	1,023,812			
70505	0.000325%	55,954	72,408	42,227	3,922	1,586	-	-	-	-	-	4,717	-	(689)	(689)	(689)	(1,065)	-	58,293			
70506	0.009652%	1,661,754	2,150,413	1,254,073	116,470	47,087	-	-	-	-	-	140,098	-	(20,460)	(20,460)	(20,460)	(31,631)	-	1,731,224			
70507	0.000548%	94,347	122,091	71,201	6,613	2,673	-	-	-	-	-	7,954	-	(1,162)	(1,162)	(1,162)	(1,796)	-	98,292			
70508	0.013008%	2,239,546	2,898,112	1,690,114	156,967	63,459	-	-	-	-	-	188,810	-	(27,574)	(27,574)	(27,574)	(42,629)	-	2,333,171			
70601	0.005525%	951,222	1,230,940	717,857	66,670	26,954	-	-	-	-	-	80,195	-	(11,712)	(11,712)	(11,712)	(18,106)	-	990,988			
70602	0.040956%	7,051,265	9,124,774	5,321,365	494,214	199,803	-	-	-	-	-	594,473	-	(86,817)	(86,817)	(86,817)	(134,219)	-	7,346,045			
70603	0.010542%	1,814,983	2,348,700	1,369,710	127,210	51,429	-	-	-	-	-	153,016	-	(22,347)	(22,347)	(22,347)	(34,548)	-	1,890,859			
70604	0.003965%	682,642	883,380	515,168	47,845	19,343	-	-	-	-	-	57,552	-	(8,405)	(8,405)	(8,405)	(12,994)	-	711,180			
70605	0.000112%	19,283	24,953	14,552	1,351	546	-	-	-	-	-	1,626	-	(237)	(237)	(237)	(367)	-	20,089			
70606	0.005053%	869,959	1,125,781	656,530	60,974	24,651	-	-	-	-	-	73,344	-	(10,711)	(10,711)	(10,711)	(16,559)	-	906,328			
70607	0.038341%	6,601,049	8,542,166	4,981,601	462,658	187,046	-	-	-	-	-	556,517	-	(81,274)	(81,274)	(81,274)	(125,649)	-	6,877,008			
70608	0.004710%	810,906	1,049,362	611,965	56,835	22,978	-	-	-	-	-	68,365	-	(9,984)	(9,984)	(9,984)	(15,435)	-	844,806			
70609	0.000164%	28,235	36,538	21,308	1,979	800	-	-	-	-	-	2,380	-	(348)	(348)	(348)	(537)	-	29,416			
70701	0.367597%	63,288,017	81,898,609	47,761,444	4,435,770	1,793,316	-	-	-	-	-	5,335,641	-	(779,219)	(779,219)	(779,219)	(1,204,667)	-	65,933,789			
70702	0.024845%	4,277,485	5,535,331	3,228,081	299,8																	

South Carolina Retirement System (SCRS)																			
Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																			
Participating Employer	Proportionate Share	Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						Net Pension Liability as of June 30, 2013
		Discount Rate	Discount Rate	Total	Difference	between	Pension	Expected and Actual Experience	Assumption	Investment	Allocated	Difference	between	Pension	Expected and Actual Experience	Assumption	Investment	Allocated	
		7.50%	6.50%	8.50%	Expense	Changes	Expense	Experience	Proportion	Experience	Proportion	Actual Experience	Changes	Experience	Proportion	2015	2016	2017	2018
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734
70705	0.549381%	94,585,195	122,399,095	71,380,424	6,629,347	2,680,146	-	-	-	-	-	7,974,222	-	(1,164,559)	(1,164,559)	(1,164,559)	(1,800,399)	-	98,539,354
70707	0.021140%	3,639,607	4,709,877	2,746,695	255,095	103,131	-	-	-	-	-	306,845	-	(44,812)	(44,812)	(44,812)	(69,279)	-	3,791,762
70709	0.005411%	931,595	1,205,541	703,045	65,294	26,397	-	-	-	-	-	78,540	-	(11,470)	(11,470)	(11,470)	(17,733)	-	970,540
70712	0.002838%	488,610	632,291	368,738	34,246	13,845	-	-	-	-	-	41,193	-	(6,016)	(6,016)	(6,016)	(9,301)	-	509,036
70714	0.007230%	1,244,766	1,610,805	939,385	87,244	35,271	-	-	-	-	-	104,943	-	(15,326)	(15,326)	(15,326)	(23,694)	-	1,296,804
70715	0.007147%	1,230,476	1,592,313	928,601	86,242	34,867	-	-	-	-	-	103,738	-	(15,150)	(15,150)	(15,150)	(23,422)	-	1,281,917
70718	0.000288%	49,584	64,165	37,419	3,475	1,405	-	-	-	-	-	4,180	-	(610)	(610)	(610)	(944)	-	51,657
70719	0.023939%	4,121,502	5,333,479	3,110,366	288,870	116,786	-	-	-	-	-	347,473	-	(50,745)	(50,745)	(50,745)	(78,451)	-	4,293,803
70801	0.245543%	42,274,364	54,705,643	31,903,112	2,962,952	1,197,878	-	-	-	-	-	3,564,037	-	(520,493)	(520,493)	(520,493)	(804,679)	-	44,041,655
70802	0.016411%	2,825,430	3,656,281	2,132,262	198,031	80,061	-	-	-	-	-	238,204	-	(34,787)	(34,787)	(34,787)	(53,781)	-	2,943,548
70803	0.102597%	17,663,802	22,858,053	13,330,307	1,238,032	500,518	-	-	-	-	-	1,489,187	-	(217,482)	(217,482)	(217,482)	(336,225)	-	18,402,242
70804	0.002784%	479,313	620,260	361,722	33,594	13,582	-	-	-	-	-	40,410	-	(5,901)	(5,901)	(5,901)	(9,124)	-	499,350
70805	0.005355%	921,953	1,193,065	695,769	64,618	26,124	-	-	-	-	-	77,727	-	(11,351)	(11,351)	(11,351)	(17,549)	-	960,496
70806	0.011562%	1,990,593	2,575,951	1,502,237	139,518	56,405	-	-	-	-	-	167,822	-	(24,509)	(24,509)	(24,509)	(37,890)	-	2,073,810
70807	0.000316%	54,405	70,403	41,058	3,813	1,542	-	-	-	-	-	4,587	-	(670)	(670)	(670)	(1,036)	-	56,679
70808	0.010680%	1,838,742	2,379,446	1,387,640	128,875	52,102	-	-	-	-	-	155,019	-	(22,639)	(22,639)	(22,639)	(35,000)	-	1,915,611
70809	0.010468%	1,802,243	2,332,213	1,360,095	126,317	51,068	-	-	-	-	-	151,942	-	(22,190)	(22,190)	(22,190)	(34,305)	-	1,877,586
70812	0.023786%	4,095,161	5,299,391	3,090,487	287,024	116,040	-	-	-	-	-	345,252	-	(50,421)	(50,421)	(50,421)	(77,950)	-	4,266,360
70813	0.000298%	51,306	66,393	38,719	3,596	1,454	-	-	-	-	-	4,325	-	(632)	(632)	(632)	(977)	-	53,451
70901	0.039343%	6,773,560	8,765,406	5,111,789	474,750	191,934	-	-	-	-	-	571,061	-	(83,398)	(83,398)	(83,398)	(128,933)	-	7,056,731
70902	0.004517%	777,678	1,006,363	586,888	54,506	22,036	-	-	-	-	-	65,564	-	(9,575)	(9,575)	(9,575)	(14,803)	-	810,189
70903	0.000561%	96,586	124,988	72,890	6,770	2,737	-	-	-	-	-	8,143	-	(1,189)	(1,189)	(1,189)	(1,838)	-	100,623
70905	0.028014%	4,823,082	6,241,367	3,639,826	338,043	136,666	-	-	-	-	-	406,621	-	(59,383)	(59,383)	(59,383)	(91,806)	-	5,024,712
70908	0.001378%	237,246	307,011	179,042	16,628	6,723	-	-	-	-	-	20,002	-	(2,921)	(2,921)	(2,921)	(4,516)	-	247,164
71001	0.772846%	133,058,460	172,185,879	100,414,967	9,325,885	3,770,317	-	-	-	-	-	11,217,798	-	(1,638,252)	(1,638,252)	(1,638,252)	(2,532,726)	-	138,621,003
71003	0.252430%	43,460,077	56,240,029	32,797,931	3,046,057	1,231,476	-	-	-	-	-	3,664,001	-	(535,092)	(535,092)	(535,092)	(827,249)	-	45,276,937
71004	0.078876%	13,579,832	17,573,143	10,248,265	951,792	384,795	-	-	-	-	-	1,144,879	-	(167,199)	(167,199)	(167,199)	(258,488)	-	14,147,541
71006	0.369153%	63,555,908	82,245,278	47,963,613	4,454,547	1,800,907	-	-	-	-	-	5,358,227	-	(782,518)	(782,518)	(782,518)	(1,209,767)	-	66,212,880
71008	0.127759%	21,995,864	28,464,009	16,599,576	1,541,660	623,270	-	-	-	-	-	1,854,412	-	(270,819)	(270,819)	(270,819)	(418,684)	-	22,915,407
71011	0.067981%	11,704,074	15,145,797	8,832,691	820,323	331,644	-	-	-	-	-	986,739	-	(144,104)	(144,104)	(144,104)	(222,783)	-	12,193,366
71012	0.010879%	1,873,003	2,423,782	1,413,496	131,276	53,073	-	-	-	-	-	157,908	-	(23,061)	(23,061)	(23,061)	(35,652)	-	1,951,305
71015	0.034148%	5,879,154	7,607,988	4,436,809	412,062	166,590	-	-	-	-	-	495,656	-	(72,386)	(72,386)	(72,386)	(111,908)	-	6,124,933
71016	0.047851%	8,238,356	10,660,942	6,217,224	577,415	233,440	-	-	-	-	-	694,553	-	(101,433)	(101,433)	(101,433)	(156,814)	-	8,582,762
71017	0.102707%	17,682,740	22,882,560	13,344,599	1,239,359	501,054	-	-	-	-	-	1,490,784	-	(217,715)	(217,715)	(217,715)	(336,585)	-	18,421,972
71018	0.229629%	39,534,501	51,160,091	29,835,425	2,770,919	1,120,241	-	-	-	-	-	3,333,047	-	(486,760)	(486,760)	(486,760)	(752,527)	-	41,187,251
71019	0.069401%	11,948,551	15,462,165	9,017,190	837,458	338,572	-	-	-	-	-	1,007,350	-	(147,114)	(147,114)	(147,114)	(227,437)	-	12,448,064
71020	0.055912%	9,626,193	12,456,889	7,264,580	674,687	272,766	-	-	-	-	-	811,558	-	(118,520)	(118,520)	(118,520)	(183,232)	-	10,028,618
71024	0.013038%	2,244,711	2,904,795	1,694,012	157,329	63,606	-	-	-	-	-	189,246	-	(27,637)	(27,637)	(27,637)	(42,727)	-	2,338,552
71025	0.018909%	3,255,503	4,212,822	2,456,824	228,174	92,247	-	-	-	-	-	274,463	-	(40,083)	(40,083)	(40,083)	(61,967)	-	3,391,600
71026	0.012798%	2,203,391	2,851,325	1,662,829	154,433	62,435	-	-	-	-	-	185,762	-	(27,129)	(27,129)	(27,129)	(41,941)	-	2,295,505
71027	0.000913%	157,188	203,411	118,625	11,017	4,454	-	-	-	-	-	13,252	-	(1,935)	(1,935)	(1,935)	(2,992)	-	163,760
71028	0.000886%	152,540	197,396	115,117	10,691	4,322	-	-	-	-	-	12,860	-	(1,878)	(1,878)	(1,878)	(2,904)	-	158,917
71030	0.000861%	148,236	191,826	111,869	10,390	4,200	-	-	-	-	-	12,497	-	(1,825)	(1,825)	(1,825)	(2,822)	-	154,433
71031	0.008272%	1,424,164	1,842,957	1,074,771	99,818	40,355	-	-	-	-	-	120,067	-	(17,535)	(17,535)	(17,535)	(27,109)	-</td	

South Carolina Retirement System (SCRS)																				
Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																				
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					Net Pension Liability as of June 30, 2013			
						Difference			Difference											
Participating Employer	Proportionate Share	Discount Rate	Discount Rate	Total	between	Pension Expense	Expected and Actual Experience	Assumption	Investment Experience	Allocated Proportion	Expected and Actual Experience	Assumption	Investment Experience	Allocated Proportion	2015	2016	2017	2018	Thereafter	Discount Rate
		7.50%	6.50% 8.50%															7.50%		
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734	
71035	0.001163%	200,230	259,110	151,107	14,034	5,674	-	-	-	-	-	16,881	-	(2,465)	(2,465)	(2,465)	(3,811)	-	208,601	
71036	0.004627%	796,616	1,030,870	601,181	55,834	22,573	-	-	-	-	-	67,161	-	(9,808)	(9,808)	(9,808)	(15,163)	-	829,919	
71037	0.002509%	431,967	558,992	325,991	30,276	12,240	-	-	-	-	-	36,418	-	(5,318)	(5,318)	(5,318)	(8,222)	-	450,025	
71038	0.011741%	2,021,411	2,615,831	1,525,494	141,678	57,278	-	-	-	-	-	170,420	-	(24,888)	(24,888)	(24,888)	(38,477)	-	2,105,917	
71039	0.007681%	1,322,414	1,711,285	997,983	92,686	37,472	-	-	-	-	-	111,489	-	(16,282)	(16,282)	(16,282)	(25,172)	-	1,377,697	
71042	0.001748%	300,948	389,445	227,116	21,093	8,528	-	-	-	-	-	25,372	-	(3,705)	(3,705)	(3,705)	(5,728)	-	313,529	
71043	0.000595%	102,439	132,563	77,308	7,180	2,903	-	-	-	-	-	8,636	-	(1,261)	(1,261)	(1,261)	(1,950)	-	106,722	
71044	0.045862%	7,895,916	10,217,804	5,958,795	553,414	223,737	-	-	-	-	-	665,683	-	(97,217)	(97,217)	(97,217)	(150,296)	-	8,226,007	
71045	0.018622%	3,206,091	4,148,880	2,419,534	224,711	90,847	-	-	-	-	-	270,297	-	(39,474)	(39,474)	(39,474)	(61,027)	-	3,340,123	
71047	0.003549%	611,020	790,698	461,117	42,826	17,314	-	-	-	-	-	51,513	-	(7,523)	(7,523)	(7,523)	(11,631)	-	636,564	
71101	0.047936%	8,252,990	10,679,880	6,228,268	578,441	233,855	-	-	-	-	-	695,787	-	(101,613)	(101,613)	(101,613)	(157,093)	-	8,598,008	
71103	0.044777%	7,709,115	9,976,072	5,817,823	540,321	218,444	-	-	-	-	-	649,935	-	(94,917)	(94,917)	(94,917)	(146,741)	-	8,031,396	
71105	0.022385%	3,853,955	4,987,256	2,908,457	270,118	109,205	-	-	-	-	-	324,916	-	(47,451)	(47,451)	(47,451)	(73,359)	-	4,015,070	
71106	0.003588%	617,735	799,387	466,185	43,296	17,504	-	-	-	-	-	52,080	-	(7,606)	(7,606)	(7,606)	(11,758)	-	643,559	
71107	0.002702%	465,195	601,991	351,068	32,605	13,182	-	-	-	-	-	39,219	-	(5,728)	(5,728)	(5,728)	(8,855)	-	484,642	
71108	0.003905%	672,312	870,013	507,372	47,121	19,050	-	-	-	-	-	56,681	-	(8,278)	(8,278)	(8,278)	(12,797)	-	700,418	
71109	0.006437%	1,108,238	1,434,129	836,352	77,675	31,403	-	-	-	-	-	93,433	-	(13,645)	(13,645)	(13,645)	(21,095)	-	1,154,568	
71112	0.017168%	2,955,760	3,824,937	2,230,618	207,165	83,754	-	-	-	-	-	249,192	-	(36,392)	(36,392)	(36,392)	(56,262)	-	3,079,327	
71113	0.032946%	5,672,209	7,340,189	4,280,635	397,557	160,727	-	-	-	-	-	478,209	-	(69,838)	(69,838)	(69,838)	(107,969)	-	5,909,337	
71114	0.000670%	115,352	149,272	87,052	8,085	3,269	-	-	-	-	-	9,725	-	(1,420)	(1,420)	(1,420)	(2,196)	-	120,174	
71115	0.004700%	809,184	1,047,134	610,665	56,715	22,929	-	-	-	-	-	68,220	-	(9,963)	(9,963)	(9,963)	(15,403)	-	843,012	
71117	0.001728%	297,504	384,989	224,517	20,852	8,430	-	-	-	-	-	25,082	-	(3,663)	(3,663)	(3,663)	(5,663)	-	309,942	
71201	0.009828%	1,692,056	2,189,625	1,276,940	118,594	47,946	-	-	-	-	-	142,653	-	(20,833)	(20,833)	(20,833)	(32,208)	-	1,762,793	
71202	0.070672%	12,167,375	15,745,337	9,182,329	852,795	344,772	-	-	-	-	-	1,025,798	-	(149,808)	(149,808)	(149,808)	(231,602)	-	12,676,036	
71205	0.003872%	666,630	862,661	503,084	46,723	18,889	-	-	-	-	-	56,202	-	(8,208)	(8,208)	(8,208)	(12,689)	-	694,499	
71206	0.017663%	3,040,983	3,935,220	2,294,933	213,138	86,169	-	-	-	-	-	256,377	-	(37,441)	(37,441)	(37,441)	(57,884)	-	3,168,112	
71207	0.008794%	1,514,035	1,959,255	1,142,594	106,117	42,901	-	-	-	-	-	127,644	-	(18,641)	(18,641)	(18,641)	(28,819)	-	1,577,330	
71209	0.003041%	523,559	677,518	395,114	36,696	14,835	-	-	-	-	-	44,140	-	(6,446)	(6,446)	(6,446)	(9,966)	-	545,447	
71210	0.002108%	362,928	469,651	273,890	25,437	10,284	-	-	-	-	-	30,597	-	(4,468)	(4,468)	(4,468)	(6,908)	-	378,100	
71213	0.000980%	168,724	218,339	127,330	11,826	4,781	-	-	-	-	-	14,225	-	(2,077)	(2,077)	(2,077)	(3,212)	-	175,777	
71214	0.000665%	114,491	148,158	86,403	8,025	3,244	-	-	-	-	-	9,652	-	(1,410)	(1,410)	(1,410)	(2,179)	-	119,277	
71215	0.005817%	1,001,495	1,295,996	755,796	70,193	28,378	-	-	-	-	-	84,433	-	(12,331)	(12,331)	(12,331)	(19,063)	-	1,043,362	
71216	0.001958%	337,103	436,232	254,401	23,627	9,552	-	-	-	-	-	28,420	-	(4,151)	(4,151)	(4,151)	(6,417)	-	351,195	
71301	0.021893%	3,769,249	4,877,641	2,844,532	264,181	106,805	-	-	-	-	-	317,775	-	(46,408)	(46,408)	(46,408)	(71,746)	-	3,926,823	
71302	0.007858%	1,352,887	1,750,720	1,020,981	94,822	38,335	-	-	-	-	-	114,058	-	(16,657)	(16,657)	(16,657)	(25,752)	-	1,409,445	
71303	0.046159%	7,947,050	10,283,974	5,997,384	556,998	225,186	-	-	-	-	-	669,994	-	(97,846)	(97,846)	(97,846)	(151,270)	-	8,279,278	
71304	0.000168%	28,924	37,429	21,828	2,027	820	-	-	-	-	-	2,439	-	(356)	(356)	(356)	(551)	-	30,133	
71305	0.003307%	569,356	736,782	429,675	39,905	16,133	-	-	-	-	-	48,001	-	(7,010)	(7,010)	(7,010)	(10,838)	-	593,158	
71307	0.000635%	109,326	141,475	82,505	7,663	3,098	-	-	-	-	-	9,217	-	(1,346)	(1,346)	(1,346)	(2,081)	-	113,896	
71309	0.106381%	18,315,281	23,701,107	13,821,958	1,283,693	518,978	-	-	-	-	-	1,544,112	-	(225,503)	(225,503)	(225,503)	(348,626)	-	19,080,957	
71310	0.000190%	32,712	42,331	24,686	2,293	927	-	-	-	-	-	2,758	-	(403)	(403)	(403)	(623)	-	34,079	
71311	0.001704%	293,372	379,642	221,399	20,562	8,313	-	-	-	-	-	24,733	-	(3,612)	(3,612)	(3,612)	(5,584)	-	305,637	
71312	0.010127%	1,743,534	2,256,240	1,315,789	122,202	49,404	-	-	-	-	-	146,993	-	(21,467)	(21,467)	(21,467)	(33,188)	-	1,816,423	
71314	0.000063%	10,847	14,036	8,186	760	307	-	-	-	-	-	914	-	(134)	(134)	(134)	(206)	-	11,300	
71315	0.003087%	531,479	687,767	401,090	37,251	15,060	-	-	-	-	-	44,808	-	(6,544)	(6,544)	(6,544)	(10,117)	-	553,698	
71401	0.051777%	8,914,283	11,535,634	6,727,324	624,7															

South Carolina Retirement System (SCRS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								Net Pension Liability as of June 30, 2013	
Participating Employer	Proportionate Share	Discount Rate	Discount Rate	Total	Difference between	Pension	Expected and Actual Experience	Assumption	Investment Experience	Allocated Proportion	Difference between	Pension	Expected and Actual Experience	Assumption	Investment Experience	Allocated Proportion	2015	2016	2017	2018	Thereafter	Discount Rate	
		7.50%	6.50%	8.50%		Expense	Changes	Experience	Proportion				Actual Experience	Changes	Experience	Proportion						7.50%	
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734				
71402	0.012706%	2,187,552	2,830,828	1,650,876	153,323	61,986	-	-	-	-	-	184,427	-	(26,934)	(26,934)	(26,934)	(41,639)	-	2,279,003				
71404	0.003395%	584,506	756,388	441,108	40,967	16,562	-	-	-	-	-	49,278	-	(7,197)	(7,197)	(7,197)	(11,126)	-	608,942				
71406	0.001671%	287,691	372,290	217,111	20,164	8,152	-	-	-	-	-	24,254	-	(3,542)	(3,542)	(3,542)	(5,476)	-	299,718				
71407	0.002737%	471,221	609,789	355,615	33,027	13,352	-	-	-	-	-	39,727	-	(5,802)	(5,802)	(5,802)	(8,970)	-	490,920				
71408	0.004287%	738,079	955,120	557,005	51,731	20,914	-	-	-	-	-	62,225	-	(9,087)	(9,087)	(9,087)	(14,049)	-	768,935				
71409	0.033884%	5,833,701	7,549,171	4,402,508	408,876	165,303	-	-	-	-	-	491,824	-	(71,826)	(71,826)	(71,826)	(111,043)	-	6,077,581				
71501	0.100804%	17,355,107	22,458,582	13,097,345	1,216,396	491,771	-	-	-	-	-	1,463,162	-	(213,681)	(213,681)	(213,681)	(330,349)	-	18,080,642				
71504	0.022652%	3,899,923	5,046,742	2,943,148	273,340	110,507	-	-	-	-	-	328,792	-	(48,017)	(48,017)	(48,017)	(74,234)	-	4,062,961				
71505	0.018769%	3,231,400	4,181,631	2,438,634	226,484	91,564	-	-	-	-	-	272,431	-	(39,786)	(39,786)	(39,786)	(61,509)	-	3,366,489				
71506	0.008364%	1,440,004	1,863,454	1,086,725	100,928	40,804	-	-	-	-	-	121,403	-	(17,730)	(17,730)	(17,730)	(27,410)	-	1,500,203				
71601	0.089780%	15,457,140	20,002,495	11,665,009	1,083,370	437,990	-	-	-	-	-	1,303,150	-	(190,313)	(190,313)	(190,313)	(294,222)	-	16,103,329				
71603	0.000066%	11,363	14,704	8,575	796	322	-	-	-	-	-	958	-	(140)	(140)	(140)	(216)	-	11,838				
71604	0.018050%	3,107,612	4,021,442	2,345,215	217,808	88,057	-	-	-	-	-	261,994	-	(38,262)	(38,262)	(38,262)	(59,152)	-	3,237,526				
71605	0.027748%	4,777,286	6,182,103	3,605,265	334,833	135,368	-	-	-	-	-	402,760	-	(58,819)	(58,819)	(58,819)	(90,934)	-	4,977,001				
71606	0.005700%	981,351	1,269,929	740,594	68,782	27,807	-	-	-	-	-	82,735	-	(12,083)	(12,083)	(12,083)	(18,680)	-	1,022,377				
71607	0.018165%	3,127,411	4,047,063	2,360,157	219,196	88,618	-	-	-	-	-	263,664	-	(38,506)	(38,506)	(38,506)	(59,529)	-	3,258,153				
71608	0.000567%	97,619	126,325	73,670	6,842	2,766	-	-	-	-	-	8,230	-	(1,202)	(1,202)	(1,202)	(1,858)	-	101,700				
71609	0.012785%	2,201,153	2,848,428	1,661,140	154,276	62,371	-	-	-	-	-	185,573	-	(27,101)	(27,101)	(27,101)	(41,898)	-	2,293,173				
71610	0.025021%	4,307,787	5,574,543	3,250,949	301,927	122,065	-	-	-	-	-	363,178	-	(53,039)	(53,039)	(53,039)	(81,997)	-	4,487,875				
71611	0.003677%	633,057	819,216	477,748	44,370	17,938	-	-	-	-	-	53,371	-	(7,794)	(7,794)	(7,794)	(12,050)	-	659,523				
71612	0.000130%	22,382	28,963	16,891	1,569	634	-	-	-	-	-	1,887	-	(276)	(276)	(276)	(426)	-	23,317				
71614	0.000991%	170,617	220,789	128,759	11,958	4,835	-	-	-	-	-	14,384	-	(2,101)	(2,101)	(2,101)	(3,248)	-	177,750				
71701	0.056160%	9,668,890	12,512,142	7,296,802	677,679	273,976	-	-	-	-	-	815,158	-	(119,046)	(119,046)	(119,046)	(184,044)	-	10,073,101				
71702	0.025490%	4,388,533	5,679,033	3,311,886	307,586	124,353	-	-	-	-	-	369,985	-	(54,033)	(54,033)	(54,033)	(83,534)	-	4,571,997				
71705	0.004114%	708,294	916,577	534,527	49,643	20,070	-	-	-	-	-	59,714	-	(8,721)	(8,721)	(8,721)	(13,482)	-	737,905				
71706	0.000990%	170,445	220,567	128,630	11,946	4,830	-	-	-	-	-	14,370	-	(2,099)	(2,099)	(2,099)	(3,244)	-	177,571				
71707	0.000239%	41,148	53,248	31,053	2,884	1,166	-	-	-	-	-	3,469	-	(507)	(507)	(507)	(783)	-	42,868				
71802	0.002677%	460,891	596,421	347,819	32,303	13,060	-	-	-	-	-	38,856	-	(5,675)	(5,675)	(5,675)	(8,773)	-	480,158				
71803	0.240675%	41,436,256	53,621,079	31,270,618	2,904,210	1,174,129	-	-	-	-	-	3,493,379	-	(510,174)	(510,174)	(510,174)	(788,726)	-	43,168,509				
71805	0.001543%	265,653	343,772	200,480	18,619	7,528	-	-	-	-	-	22,397	-	(3,271)	(3,271)	(3,271)	(5,057)	-	276,759				
71807	0.014849%	2,556,506	3,308,276	1,929,313	179,182	72,441	-	-	-	-	-	215,532	-	(31,476)	(31,476)	(31,476)	(48,662)	-	2,663,381				
71808	0.032222%	5,547,560	7,178,886	4,186,566	388,821	157,195	-	-	-	-	-	467,700	-	(68,303)	(68,303)	(68,303)	(105,596)	-	5,779,477				
71809	0.056752%	9,770,813	12,644,036	7,373,720	684,823	276,864	-	-	-	-	-	823,751	-	(120,301)	(120,301)	(120,301)	(185,984)	-	10,179,284				
71810	0.010598%	1,824,624	2,361,177	1,376,986	127,885	51,702	-	-	-	-	-	153,829	-	(22,465)	(22,465)	(22,465)	(34,731)	-	1,900,903				
71811	0.056864%	9,790,096	12,668,989	7,388,272	686,174	277,410	-	-	-	-	-	825,376	-	(120,538)	(120,538)	(120,538)	(186,351)	-	10,199,373				
71812	0.001023%	176,127	227,919	132,917	12,344	4,991	-	-	-	-	-	14,849	-	(2,169)	(2,169)	(2,169)	(3,353)	-	183,490				
71813	0.008716%	1,500,606	1,941,877	1,132,460	105,175	42,521	-	-	-	-	-	126,512	-	(18,476)	(18,476)	(18,476)	(28,564)	-	1,563,339				
71815	0.001101%	189,556	245,297	143,052	13,286	5,371	-	-	-	-	-	15,981	-	(2,334)	(2,334)	(2,334)	(3,608)	-	197,480				
71817	0.005955%	1,025,254	1,326,742	773,726	71,859	29,051	-	-	-	-	-	86,436	-	(12,623)	(12,623)	(12,623)	(19,515)	-	1,068,115				
71819	0.000030%	5,165	6,684	3,898	362	146	-	-	-	-	-	435	-	(64)	(64)	(64)	(98)	-	5,381				
71901	0.041929%	7,218,784	9,341,553	5,447,785	505,955	204,550	-	-	-	-	-	608,596	-	(88,880)	(88,880)	(88,880)	(137,407)	-	7,520,567				
71902	0.000351%	60,431	78,201	45,605	4,235	1,712	-	-	-	-	-	5,095	-	(744)	(744)	(744)	(1,150)	-	62,957				
71904	0.003461%	595,869	771,092	449,684	41,764	16,884	-	-	-	-	-	50,236	-	(7,337)	(7,337)	(7,337)	(11,342)	-	620,780				
71905	0.00																						

South Carolina Retirement System (SCRS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								Net Pension Liability as of June 30, 2013						
						Difference				Difference				Change in				Change in										
Participating Employer	Proportionate Share	Discount Rate 7.50%	Discount Rate 6.50%	Discount Rate 8.50%	Total Expense	between Pension Expense		Expected and Actual Experience		Assumption Investment Experience		Allocated Proportion		Expected and Actual Experience		Assumption Investment Experience		Allocated Proportion		2015		2016		2017		2018		Discount Rate 7.50%
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734							
72002	0.084518%	14,551,198	18,830,150	10,981,324	1,019,874	412,320	-	-	-	-	-	-	-	1,226,772	-	(179,158)	(179,158)	(179,158)	(276,977)	-	15,159,514							
72004	0.002950%	507,892	657,244	383,290	35,597	14,392	-	-	-	-	-	-	-	42,819	-	(6,253)	(6,253)	(6,253)	(9,668)	-	529,125							
72006	0.047952%	8,255,745	10,683,444	6,230,347	578,634	233,933	-	-	-	-	-	-	-	696,019	-	(101,647)	(101,647)	(101,647)	(157,145)	-	8,600,878							
72007	0.003687%	634,779	821,444	479,048	44,491	17,987	-	-	-	-	-	-	-	53,517	-	(7,816)	(7,816)	(7,816)	(12,083)	-	661,316							
72009	0.025528%	4,395,075	5,687,499	3,316,823	308,045	124,538	-	-	-	-	-	-	-	370,537	-	(54,113)	(54,113)	(54,113)	(83,659)	-	4,578,813							
72010	0.001766%	304,047	393,455	229,454	21,310	8,615	-	-	-	-	-	-	-	25,633	-	(3,744)	(3,744)	(3,744)	(5,787)	-	316,757							
72011	0.001015%	174,749	226,136	131,878	12,248	4,952	-	-	-	-	-	-	-	14,733	-	(2,152)	(2,152)	(2,152)	(3,326)	-	182,055							
72012	0.000747%	128,609	166,428	97,057	9,014	3,644	-	-	-	-	-	-	-	10,843	-	(1,583)	(1,583)	(1,583)	(2,448)	-	133,985							
72101	0.113028%	19,459,674	25,182,023	14,685,594	1,363,902	551,405	-	-	-	-	-	-	-	1,640,592	-	(239,593)	(239,593)	(239,593)	(370,409)	-	20,273,191							
72102	0.209477%	36,064,995	46,670,335	27,217,099	2,527,746	1,021,930	-	-	-	-	-	-	-	3,040,542	-	(444,042)	(444,042)	(444,042)	(686,486)	-	37,572,701							
72108	0.002010%	346,055	447,817	261,157	24,255	9,806	-	-	-	-	-	-	-	29,175	-	(4,261)	(4,261)	(4,261)	(6,587)	-	360,522							
72109	0.000728%	125,337	162,194	94,588	8,785	3,552	-	-	-	-	-	-	-	10,567	-	(1,543)	(1,543)	(1,543)	(2,386)	-	130,577							
72110	0.010735%	1,848,211	2,391,700	1,394,786	129,539	52,371	-	-	-	-	-	-	-	155,818	-	(22,756)	(22,756)	(22,756)	(35,180)	-	1,925,476							
72111	0.000714%	122,927	159,075	92,769	8,616	3,483	-	-	-	-	-	-	-	10,364	-	(1,514)	(1,514)	(1,514)	(2,340)	-	128,066							
72112	0.021875%	3,766,150	4,873,631	2,842,193	263,964	106,717	-	-	-	-	-	-	-	317,514	-	(46,370)	(46,370)	(46,370)	(71,687)	-	3,923,595							
72113	0.000692%	119,139	154,174	89,911	8,350	3,376	-	-	-	-	-	-	-	10,044	-	(1,467)	(1,467)	(1,467)	(2,268)	-	124,120							
72114	0.002641%	454,693	588,400	343,142	31,869	12,884	-	-	-	-	-	-	-	38,334	-	(5,598)	(5,598)	(5,598)	(8,655)	-	473,701							
72115	0.063842%	10,991,476	14,223,650	8,294,916	770,378	311,452	-	-	-	-	-	-	-	926,662	-	(135,330)	(135,330)	(135,330)	(209,219)	-	11,450,977							
72116	0.010686%	1,839,775	2,380,783	1,388,419	128,947	52,131	-	-	-	-	-	-	-	155,106	-	(22,652)	(22,652)	(22,652)	(35,020)	-	1,916,687							
72117	0.004588%	789,901	1,022,181	596,113	55,363	22,382	-	-	-	-	-	-	-	66,594	-	(9,725)	(9,725)	(9,725)	(15,036)	-	822,924							
72119	0.018113%	3,118,458	4,035,478	2,353,401	218,568	88,364	-	-	-	-	-	-	-	262,909	-	(38,395)	(38,395)	(38,395)	(59,359)	-	3,248,826							
72122	0.004551%	783,531	1,013,938	591,306	54,917	22,202	-	-	-	-	-	-	-	66,057	-	(9,647)	(9,647)	(9,647)	(14,914)	-	816,287							
72123	0.008409%	1,447,751	1,873,479	1,092,571	101,471	41,023	-	-	-	-	-	-	-	122,056	-	(17,825)	(17,825)	(17,825)	(27,557)	-	1,508,275							
72124	0.022617%	3,893,898	5,038,944	2,938,600	272,918	110,337	-	-	-	-	-	-	-	328,284	-	(47,943)	(47,943)	(47,943)	(74,119)	-	4,056,683							
72125	0.000777%	133,774	173,111	100,955	9,376	3,791	-	-	-	-	-	-	-	11,278	-	(1,647)	(1,647)	(1,647)	(2,546)	-	139,366							
72126	0.000138%	23,759	30,746	17,930	1,665	673	-	-	-	-	-	-	-	2,003	-	(293)	(293)	(293)	(452)	-	24,752							
72127	0.005868%	1,010,275	1,307,358	762,422	70,809	28,627	-	-	-	-	-	-	-	85,174	-	(12,439)	(12,439)	(12,439)	(19,230)	-	1,052,510							
72201	0.042426%	7,304,351	9,452,282	5,512,360	511,952	206,975	-	-	-	-	-	-	-	615,810	-	(89,933)	(89,933)	(89,933)	(139,036)	-	7,609,711							
72202	0.120281%	20,708,401	26,797,952	15,627,968	1,451,423	586,789	-	-	-	-	-	-	-	1,745,869	-	(254,967)	(254,967)	(254,967)	(394,178)	-	21,574,121							
72203	0.002439%	419,915	543,396	316,896	29,431	11,899	-	-	-	-	-	-	-	35,402	-	(5,170)	(5,170)	(5,170)	(7,993)	-	437,470							
72204	0.035521%	6,115,539	7,913,885	4,615,202	428,630	173,289	-	-	-	-	-	-	-	515,584	-	(75,296)	(75,296)	(75,296)	(116,407)	-	6,371,200							
72205	0.020416%	3,514,958	4,548,574	2,652,627	246,359	99,599	-	-	-	-	-	-	-	296,337	-	(43,277)	(43,277)	(43,277)	(43,277)	-	3,661,902							
72206	0.000111%	19,111	24,730	14,422	1,339	542	-	-	-	-	-	-	-	1,611	-	(235)	(235)	(235)	(364)	-	19,909							
72207	0.003997%	688,151	890,510	519,325	48,232	19,499	-	-	-	-	-	-	-	58,016	-	(8,473)	(8,473)	(8,473)	(13,099)	-	716,919							
72210	0.019648%	3,382,734	4,377,467	2,552,841	237,091	95,852	-	-	-	-	-	-	-	285,189	-	(41,649)	(41,649)	(41,649)	(64,389)	-	3,524,150							
72301	0.131556%	22,649,582	29,309,960	17,092,916	1,587,478	641,794	-	-	-	-	-	-	-	1,909,525	-	(278,868)	(278,868)	(278,868)	(431,128)	-	23,596,453							
72302	0.269645%	46,423,930	60,075,437	35,034,656	3,253,790	1,315,459	-	-	-	-	-	-	-	3,913,876	-	(571,584)	(571,584)	(571,584)	(883,665)	-	48,364,694							
72303	0.073261%	12,613,115	16,322,152	9,518,715	884,036	357,403	-	-	-	-	-	-	-	1,063,378	-	(155,296)	(155,296)	(155,296)	(240,087)	-	13,140,410							
72304	0.072913%	12,553,201</																										

South Carolina Retirement System (SCRS)																				
Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																				
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								
						Difference			Difference								Net Pension Liability as of June 30, 2013			
Participating Employer	Proportionate Share	Discount Rate	Discount Rate	Total	between	Pension Expense	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	2015	2016	2017	2018	Thereafter	Discount Rate
Total - SCRS	100.0000%	7.50%	6.50%	8.50%														7.50%		
72321	0.128788%	22,173,024	28,693,265	16,733,273	1,554,077	628,290	-	-	-	-	-	1,869,348	-	(273,000)	(273,000)	(422,056)	-	23,099,973		
72322	0.015993%	2,753,464	3,563,153	2,077,952	192,987	78,022	-	-	-	-	-	232,137	-	(33,901)	(33,901)	(33,901)	(52,411)	-	2,868,574	
72323	0.0305061%	6,036,342	7,811,400	4,555,434	423,079	171,045	-	-	-	-	-	508,908	-	(74,321)	(74,321)	(74,321)	(114,900)	-	6,288,693	
72324	0.002704%	465,539	602,436	351,328	32,629	13,191	-	-	-	-	-	39,248	-	(5,732)	(5,732)	(5,732)	(8,861)	-	485,001	
72327	0.052118%	8,972,992	11,611,607	6,771,630	628,905	254,257	-	-	-	-	-	756,489	-	(110,478)	(110,478)	(110,478)	(170,798)	-	9,348,110	
72328	0.000202%	34,778	45,004	26,246	2,438	985	-	-	-	-	-	2,932	-	(428)	(428)	(428)	(662)	-	36,232	
72329	0.003114%	536,128	693,782	404,598	37,576	15,192	-	-	-	-	-	45,199	-	(6,601)	(6,601)	(6,601)	(10,205)	-	558,541	
72330	0.003450%	593,976	768,641	448,254	41,631	16,831	-	-	-	-	-	50,076	-	(7,313)	(7,313)	(7,313)	(11,306)	-	618,807	
72331	0.013377%	2,303,076	2,980,323	1,738,058	161,419	65,259	-	-	-	-	-	194,166	-	(28,356)	(28,356)	(28,356)	(43,838)	-	2,399,357	
72332	0.021087%	3,630,482	4,698,069	2,739,809	254,456	102,873	-	-	-	-	-	306,076	-	(44,699)	(44,699)	(44,699)	(69,105)	-	3,782,256	
72333	0.004750%	817,793	1,058,274	617,162	57,318	23,173	-	-	-	-	-	68,946	-	(10,069)	(10,069)	(10,069)	(15,566)	-	851,981	
72334	0.020498%	3,529,076	4,566,843	2,663,281	247,348	99,999	-	-	-	-	-	297,527	-	(43,451)	(43,451)	(43,451)	(67,175)	-	3,676,610	
72335	0.011051%	1,902,616	2,462,103	1,435,843	133,352	53,912	-	-	-	-	-	160,404	-	(23,426)	(23,426)	(23,426)	(36,216)	-	1,982,155	
72338	0.003138%	540,260	699,129	407,717	37,866	15,309	-	-	-	-	-	45,548	-	(6,652)	(6,652)	(6,652)	(10,284)	-	562,845	
72339	0.008448%	1,454,466	1,882,168	1,097,639	101,941	41,213	-	-	-	-	-	122,622	-	(17,908)	(17,908)	(17,908)	(27,685)	-	1,515,270	
72340	0.004291%	738,768	956,011	557,525	51,779	20,934	-	-	-	-	-	62,284	-	(9,096)	(9,096)	(9,096)	(14,062)	-	769,652	
72342	0.022323%	3,843,281	4,973,443	2,900,401	269,370	108,902	-	-	-	-	-	324,017	-	(47,320)	(47,320)	(47,320)	(73,156)	-	4,003,950	
72343	0.000438%	75,409	97,584	56,909	5,285	2,137	-	-	-	-	-	6,358	-	(928)	(928)	(928)	(1,435)	-	78,562	
72346	0.006317%	1,087,578	1,407,393	820,760	76,227	30,817	-	-	-	-	-	91,691	-	(13,391)	(13,391)	(13,391)	(20,702)	-	1,133,044	
72347	0.005315%	915,067	1,184,153	690,572	64,136	25,929	-	-	-	-	-	77,147	-	(11,267)	(11,267)	(11,267)	(17,418)	-	953,321	
72348	0.006496%	1,118,396	1,447,273	844,018	78,387	31,691	-	-	-	-	-	94,289	-	(13,770)	(13,770)	(13,770)	(21,288)	-	1,165,151	
72349	0.004354%	749,614	970,047	565,710	52,539	21,241	-	-	-	-	-	63,198	-	(9,229)	(9,229)	(9,229)	(14,269)	-	780,952	
72350	0.001767%	304,219	393,678	229,584	21,322	8,620	-	-	-	-	-	25,648	-	(3,746)	(3,746)	(3,746)	(5,791)	-	316,937	
72351	0.010664%	1,835,987	2,375,881	1,385,561	128,682	52,024	-	-	-	-	-	154,787	-	(22,605)	(22,605)	(22,605)	(34,947)	-	1,912,741	
72352	0.000912%	157,016	203,189	118,495	11,005	4,449	-	-	-	-	-	13,238	-	(1,933)	(1,933)	(1,933)	(2,989)	-	163,580	
72401	0.088745%	15,278,947	19,771,903	11,530,533	1,070,880	432,941	-	-	-	-	-	1,288,127	-	(188,119)	(188,119)	(188,119)	(290,830)	-	15,917,687	
72402	0.049180%	8,467,166	10,957,036	6,389,899	593,452	239,924	-	-	-	-	-	713,844	-	(104,250)	(104,250)	(104,250)	(161,170)	-	8,821,138	
72403	0.114700%	19,747,537	25,554,535	14,902,835	1,384,078	559,562	-	-	-	-	-	1,664,861	-	(243,137)	(243,137)	(243,137)	(375,888)	-	20,573,088	
72404	0.008874%	1,527,809	1,977,079	1,152,988	107,082	43,292	-	-	-	-	-	128,805	-	(18,811)	(18,811)	(18,811)	(29,081)	-	1,591,679	
72407	0.038461%	6,621,709	8,568,901	4,997,192	464,107	187,631	-	-	-	-	-	558,258	-	(81,528)	(81,528)	(81,528)	(126,042)	-	6,898,531	
72408	0.008263%	1,422,615	1,840,951	1,073,602	99,709	40,311	-	-	-	-	-	119,937	-	(17,516)	(17,516)	(17,516)	(27,079)	-	1,482,087	
72409	0.082913%	14,274,870	18,472,565	10,772,788	1,000,506	404,490	-	-	-	-	-	1,203,476	-	(175,756)	(175,756)	(175,756)	(271,718)	-	14,871,634	
72411	0.001552%	267,203	345,777	201,650	18,728	7,571	-	-	-	-	-	22,527	-	(3,290)	(3,290)	(3,290)	(5,086)	-	278,373	
72412	0.002352%	404,936	524,013	305,593	28,381	11,474	-	-	-	-	-	34,139	-	(4,986)	(4,986)	(4,986)	(7,708)	-	421,865	
72413	0.017529%	3,017,913	3,905,366	2,277,522	211,521	85,515	-	-	-	-	-	254,432	-	(37,157)	(37,157)	(37,157)	(57,445)	-	3,144,077	
72415	0.001932%	332,626	430,439	251,022	23,313	9,425	-	-	-	-	-	28,043	-	(4,095)	(4,095)	(4,095)	(6,331)	-	346,532	
72416	0.081011%	13,947,408	18,048,810	10,525,663	977,555	395,211	-	-	-	-	-	1,175,868	-	(171,724)	(171,724)	(171,724)	(265,484)	-	14,530,484	
72417	0.000448%	77,131	99,812	58,208	5,406	2,186	-	-	-	-	-	6,503	-	(950)	(950)	(950)	(1,468)	-	80,355	
72501	0.045801%	7,885,414	10,204,213	5,950,870	552,678	223,439	-	-	-	-	-	664,798	-	(97,087)	(97,087)	(97,087)	(150,096)	-	8,215,066	
72502	0.001375%	236,729	306,343	178,652	16,592	6,708	-	-	-	-	-	19,958	-	(2,915)	(2,915)	(2,915)	(4,506)	-	246,626	
72504	0.000410%	70,588	91,346	53,271	4,947	2,000	-	-	-	-	-	5,951	-	(869)	(869)	(869)	(1,344)	-	73,539	
72506	0.008072%	1,498,196	1,938,758	1,130,641	105,007	42,453	-	-	-	-	-	126,309	-	(18,446)	(18,446)	(18,446)	(28,518)	-	1,560,828	
72507	0.017572%	3,025,316	3,914,946	2,283,109	212,040	85,725	-	-	-	-	-	255,056	-	(37,249)	(37,249)	(37,249)	(57,586)	-	3,151,790	
72509	0.004550%	783,359	1,013,715	591,176	54,905	22,197	-	-	-	-	-	66,043	-	(9,645)	(9,645)	(9,645)	(14,911)	-	816,108	
72510	0.000959%	165,108	213,660	124,602	11,572	4,678	-	-	-	-	-	13,920	-	(2,033)	(2,033)	(2,033)	(3,143)	-	172,010	
72512	0.003167%	545,252	705,590	411,485	38,216	15,450	-	-	-	-	-	45,969	-	(6,713)	(6,713)	(6,713)	(10,379)	-	568,047</	

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014															
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South Carolina Retirement System (SCRS)																			
Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																			
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					Net Pension Liability as of June 30, 2013		
						Difference			Difference										
Participating Employer	Proportionate Share	Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Total Expense	Pension Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	2015	2016	2017	2018 Thereafter	Discount Rate 7.50%	
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734
73004	0.004277%	736,358	952,892	555,706	51,610	20,865	-	-	-	-	-	62,080	-	(9,066)	(9,066)	(9,066)	(14,016)	-	767,141
73005	0.000839%	144,448	186,925	109,010	10,124	4,093	-	-	-	-	-	12,178	-	(1,778)	(1,778)	(1,778)	(2,750)	-	150,487
73006	0.058063%	9,996,524	12,936,120	7,544,057	700,643	283,259	-	-	-	-	-	842,780	-	(123,080)	(123,080)	(123,080)	(190,281)	-	10,414,431
73010	0.015862%	2,730,911	3,533,967	2,060,931	191,406	77,383	-	-	-	-	-	230,236	-	(33,624)	(33,624)	(33,624)	(51,982)	-	2,845,077
73101	0.037390%	6,437,318	8,330,288	4,858,039	451,183	182,407	-	-	-	-	-	542,713	-	(79,258)	(79,258)	(79,258)	(122,532)	-	6,706,432
73102	0.013650%	2,350,077	3,041,146	1,773,528	164,714	66,591	-	-	-	-	-	198,129	-	(28,935)	(28,935)	(28,935)	(44,733)	-	2,448,323
73105	0.026637%	4,586,008	5,934,579	3,460,914	321,427	129,948	-	-	-	-	-	386,634	-	(56,464)	(56,464)	(56,464)	(87,293)	-	4,777,728
73201	0.381441%	65,671,495	84,982,977	49,560,178	4,602,825	1,860,854	-	-	-	-	-	5,536,586	-	(808,565)	(808,565)	(808,565)	(1,250,036)	-	68,416,908
73202	0.053510%	9,212,648	11,921,737	6,952,491	645,702	261,048	-	-	-	-	-	776,693	-	(113,429)	(113,429)	(113,429)	(175,360)	-	9,597,785
73203	0.066843%	11,508,149	14,892,256	8,684,832	806,590	326,093	-	-	-	-	-	970,221	-	(141,691)	(141,691)	(141,691)	(219,054)	-	11,989,250
73204	2.911813%	501,317,665	648,736,077	378,328,421	35,136,669	14,205,233	-	-	-	-	-	42,264,735	-	(6,172,360)	(6,172,360)	(6,172,360)	(9,542,423)	-	522,275,380
73205	0.052853%	9,099,534	11,775,361	6,867,128	637,774	257,843	-	-	-	-	-	767,157	-	(112,036)	(112,036)	(112,036)	(173,207)	-	9,479,943
73206	0.012461%	2,145,371	2,776,243	1,619,043	150,366	60,791	-	-	-	-	-	180,870	-	(26,414)	(26,414)	(26,414)	(40,836)	-	2,235,059
73207	0.052450%	9,030,151	11,685,574	6,814,766	632,911	255,876	-	-	-	-	-	761,308	-	(111,182)	(111,182)	(111,182)	(171,886)	-	9,407,659
73208	0.032568%	5,607,130	7,255,973	4,231,522	392,996	158,882	-	-	-	-	-	472,722	-	(69,037)	(69,037)	(69,037)	(106,730)	-	5,841,537
73209	0.002689%	462,957	599,095	349,379	32,448	13,118	-	-	-	-	-	39,031	-	(5,700)	(5,700)	(5,700)	(8,812)	-	482,311
73212	0.000759%	130,675	169,101	98,616	9,159	3,703	-	-	-	-	-	11,017	-	(1,609)	(1,609)	(1,609)	(2,487)	-	136,138
73213	0.000391%	67,317	87,113	50,802	4,718	1,907	-	-	-	-	-	5,675	-	(829)	(829)	(829)	(1,281)	-	70,131
73215	0.002420%	416,644	539,163	314,428	29,202	11,806	-	-	-	-	-	35,126	-	(5,130)	(5,130)	(5,130)	(7,931)	-	434,062
73216	0.001987%	342,096	442,693	258,169	23,977	9,694	-	-	-	-	-	28,841	-	(4,212)	(4,212)	(4,212)	(6,512)	-	356,397
73217	0.007219%	1,242,872	1,608,354	937,956	87,111	35,218	-	-	-	-	-	104,783	-	(15,303)	(15,303)	(15,303)	(23,658)	-	1,294,831
73218	0.001731%	298,021	385,657	224,907	20,888	8,445	-	-	-	-	-	25,125	-	(3,669)	(3,669)	(3,669)	(5,673)	-	310,480
73219	0.003309%	569,700	737,227	429,934	39,930	16,143	-	-	-	-	-	48,030	-	(7,014)	(7,014)	(7,014)	(10,844)	-	593,517
73222	0.018612%	3,204,369	4,146,652	2,418,235	224,590	90,798	-	-	-	-	-	270,152	-	(39,453)	(39,453)	(39,453)	(60,994)	-	3,338,329
73223	0.000704%	121,205	156,847	91,470	8,495	3,434	-	-	-	-	-	10,219	-	(1,492)	(1,492)	(1,492)	(2,307)	-	126,272
73224	0.057786%	9,948,833	12,874,406	7,508,067	697,300	281,908	-	-	-	-	-	838,759	-	(122,493)	(122,493)	(122,493)	(189,373)	-	10,364,747
73225	0.000365%	62,841	81,320	47,424	4,404	1,781	-	-	-	-	-	5,298	-	(774)	(774)	(774)	(1,196)	-	65,468
73226	0.000371%	63,874	82,657	48,204	4,477	1,810	-	-	-	-	-	5,385	-	(786)	(786)	(786)	(1,216)	-	66,544
73227	0.000561%	96,586	124,988	72,890	6,770	2,737	-	-	-	-	-	8,143	-	(1,189)	(1,189)	(1,189)	(1,838)	-	100,623
73228	0.003616%	622,555	805,625	469,823	43,634	17,641	-	-	-	-	-	52,486	-	(7,665)	(7,665)	(7,665)	(11,850)	-	648,581
73301	0.039001%	6,714,679	8,689,210	5,067,354	470,623	190,266	-	-	-	-	-	566,096	-	(82,673)	(82,673)	(82,673)	(127,812)	-	6,995,388
73302	0.010944%	1,884,194	2,438,264	1,421,941	132,061	53,390	-	-	-	-	-	158,851	-	(23,199)	(23,199)	(23,199)	(35,865)	-	1,962,963
73303	0.008386%	1,443,791	1,868,355	1,089,583	101,193	40,911	-	-	-	-	-	121,722	-	(17,776)	(17,776)	(17,776)	(27,482)	-	1,504,149
73306	0.003755%	646,487	836,594	487,883	45,311	18,319	-	-	-	-	-	54,504	-	(7,960)	(7,960)	(7,960)	(12,306)	-	673,513
73308	0.008874%	1,527,809	1,977,079	1,152,988	107,082	43,292	-	-	-	-	-	128,805	-	(18,811)	(18,811)	(18,811)	(29,081)	-	1,591,679
73310	0.025766%	4,436,051	5,740,524	3,347,746	310,917	125,699	-	-	-	-	-	373,991	-	(54,618)	(54,618)	(54,618)	(84,439)	-	4,621,501
73311	0.000493%	84,878	109,838	64,055	5,949	2,405	-	-	-	-	-	7,156	-	(1,045)	(1,045)	(1,045)	(1,616)	-	88,427
73312	0.006175%	1,063,130	1,375,756	802,310	74,513	30,125	-	-	-	-	-	89,630	-	(13,090)	(13,090)	(13,090)	(20,236)	-	1,107,575
73401	0.042858%	7,378,727	9,548,529	5,568,489	517,165	209,082	-	-	-	-	-	622,080	-	(90,849)	(90,849)	(90,849)	(140,452)	-	7,687,196
73402	0.032458%	5,588,192	7,231,466	4,217,230	391,669	158,346	-	-	-	-	-	471,125	-	(68,803)	(68,803)	(68,803)	(106,369)	-	5,821,807
73405	0.006104%	1,050,906	1,359,938	793,086	73,657	29,778	-	-	-	-	-	88,599	-	(12,939)	(12,939)	(12,939)	(20,004)	-	1,094,840
73406	0.001682%	289,585	374,740	218,540	20,297	8,206	-	-	-	-	-	24,414	-	(3,565)	(3,565)	(3,565)	(5,512)	-	301,691
73407	0.000569%	97,963	126,770	73,929	6,866	2,776	-	-	-	-	-	8,259	-	(1,206)	(1,206)	(1,206)	(1,865)	-	102,058
73408	0.002246%	386,687	500,397	291,820	27,102	10,957	-	-	-	-	-	32,601	-	(4,761)	(4,761)	(4,761)	(7,360)	-	402,852
73501	0.001058%	182,153	235,717	137,465	12,767	5,161	-	-	-	-	-	15,357	-	(2,243)	(2,243)	(2,243)	(3,467)	-</	

South Carolina Retirement System (SCRS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																				
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								Net Pension Liability as of June 30, 2013										
						Difference				Difference				Change in				Change in														
Participating Employer	Proportionate Share	Discount Rate 7.50%	Discount Rate 6.50%	Discount Rate 8.50%	Total Expense	between Pension Expense		Expected and Actual Experience		Assumption Experience		Investment Proportion		Allocated Experience		Expected and Actual Experience		Assumption Experience		Investment Proportion		Allocated Experience		2015		2016		2017		2018		Discount Rate 7.50%
						Difference between Pension Expense		Change in Expected and Actual Experience		Difference between Assumption Experience		Change in Investment Proportion		Difference between Allocated Experience		Change in Expected and Actual Experience		Change in Assumption Experience		Change in Investment Proportion		Change in Allocated Experience		2015		2016		2017		2018		
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734								
73503	0.008219%	1,415,039	1,831,148	1,067,885	99,178	40,096	-	-	-	-	-	-	-	-	-	119,298	-	(17,422)	(17,422)	(17,422)	(17,422)	(26,935)	-	1,474,195								
73504	0.004295%	739,457	956,903	558,044	51,828	20,953	-	-	-	-	-	-	-	-	-	62,342	-	(9,104)	(9,104)	(9,104)	(9,104)	(14,075)	-	770,370								
73506	0.000021%	3,616	4,679	2,729	253	102	-	-	-	-	-	-	-	-	-	305	-	(45)	(45)	(45)	(45)	(69)	-	3,767								
73507	0.002748%	473,114	612,239	357,044	33,160	13,406	-	-	-	-	-	-	-	-	-	39,887	-	(5,825)	(5,825)	(5,825)	(5,825)	(9,006)	-	492,893								
73601	0.041520%	7,148,368	9,250,430	5,394,645	501,019	202,555	-	-	-	-	-	-	-	-	-	602,660	-	(88,013)	(88,013)	(88,013)	(88,013)	(136,067)	-	7,447,207								
73602	0.043775%	7,536,604	9,752,832	5,687,634	528,230	213,556	-	-	-	-	-	-	-	-	-	635,391	-	(92,793)	(92,793)	(92,793)	(92,793)	(143,457)	-	7,851,673								
73603	0.001894%	326,084	421,973	246,085	22,855	9,240	-	-	-	-	-	-	-	-	-	27,491	-	(4,015)	(4,015)	(4,015)	(4,015)	(6,207)	-	339,716								
73604	0.023121%	3,980,670	5,151,233	3,004,084	279,000	112,795	-	-	-	-	-	-	-	-	-	335,599	-	(49,011)	(49,011)	(49,011)	(49,011)	(75,771)	-	4,147,083								
73606	0.005427%	934,349	1,209,106	705,124	65,487	26,476	-	-	-	-	-	-	-	-	-	78,772	-	(11,504)	(11,504)	(11,504)	(11,504)	(17,785)	-	973,410								
73607	0.003463%	596,214	771,538	449,943	41,788	16,894	-	-	-	-	-	-	-	-	-	50,265	-	(7,341)	(7,341)	(7,341)	(7,341)	(11,349)	-	621,139								
73608	0.000116%	19,971	25,844	15,072	1,400	566	-	-	-	-	-	-	-	-	-	1,684	-	(246)	(246)	(246)	(246)	(380)	-	20,806								
73609	0.001046%	180,087	233,043	135,906	12,622	5,103	-	-	-	-	-	-	-	-	-	15,183	-	(2,217)	(2,217)	(2,217)	(2,217)	(3,428)	-	187,615								
73610	0.002438%	419,743	543,173	316,766	29,419	11,894	-	-	-	-	-	-	-	-	-	35,387	-	(5,168)	(5,168)	(5,168)	(5,168)	(7,990)	-	437,290								
73611	0.009253%	1,593,060	2,061,518	1,202,231	111,655	45,141	-	-	-	-	-	-	-	-	-	134,307	-	(19,614)	(19,614)	(19,614)	(19,614)	(30,323)	-	1,659,658								
73612	0.000053%	9,125	11,808	6,886	640	259	-	-	-	-	-	-	-	-	-	769	-	(112)	(112)	(112)	(112)	(174)	-	9,506								
73613	0.028080%	4,834,445	6,256,071	3,648,401	338,840	136,988	-	-	-	-	-	-	-	-	-	407,579	-	(59,523)	(59,523)	(59,523)	(59,523)	(92,022)	-	5,036,550								
73614	0.002802%	482,412	624,270	364,061	33,812	13,670	-	-	-	-	-	-	-	-	-	40,671	-	(5,940)	(5,940)	(5,940)	(5,940)	(9,183)	-	502,579								
73701	0.009263%	1,594,782	2,063,746	1,203,531	111,776	45,189	-	-	-	-	-	-	-	-	-	134,452	-	(19,635)	(19,635)	(19,635)	(19,635)	(30,356)	-	1,661,452								
73702	0.130397%	22,450,040	29,051,741	16,942,328	1,573,493	636,140	-	-	-	-	-	-	-	-	-	1,892,702	-	(276,411)	(276,411)	(276,411)	(276,411)	(427,329)	-	23,388,570								
73703	0.062022%	10,678,132	13,818,164	8,058,445	748,416	302,573	-	-	-	-	-	-	-	-	-	900,244	-	(131,472)	(131,472)	(131,472)	(131,472)	(203,255)	-	11,124,534								
73707	0.016933%	2,915,301	3,772,580	2,200,085	204,329	82,607	-	-	-	-	-	-	-	-	-	245,781	-	(35,894)	(35,894)	(35,894)	(35,894)	(55,492)	-	3,037,176								
73708	0.001910%	328,839	425,538	248,164	23,048	9,318	-	-	-	-	-	-	-	-	-	27,723	-	(4,049)	(4,049)	(4,049)	(4,049)	(6,259)	-	342,586								
73709	0.007658%	1,318,454	1,706,161	994,995	92,409	37,359	-	-	-	-	-	-	-	-	-	111,155	-	(16,233)	(16,233)	(16,233)	(16,233)	(25,096)	-	1,373,572								
73710	0.000840%	144,620	187,147	109,140	10,136	4,098	-	-	-	-	-	-	-	-	-	12,193	-	(1,781)	(1,781)	(1,781)	(1,781)	(2,753)	-	150,666								
73711	0.010362%	1,783,993	2,308,597	1,346,322	125,038	50,551	-	-	-	-	-	-	-	-	-	150,404	-	(21,965)	(21,965)	(21,965)	(21,965)	(33,958)	-	1,858,573								
73712	0.035422%	6,098,494	7,891,829	4,602,339	427,435	172,806	-	-	-	-	-	-	-	-	-	514,148	-	(75,086)	(75,086)	(75,086)	(75,086)	(116,083)	-	6,353,443								
73801	0.044414%	7,646,618	9,895,197	5,770,659	535,941	216,673	-	-	-	-	-	-	-	-	-	644,666	-	(94,147)	(94,147)	(94,147)	(94,147)	(145,551)	-	7,966,287								
73802	0.105545%	18,171,350	23,514,851	13,713,337	1,273,605	514,900	-	-	-	-	-	-	-	-	-	1,531,977	-	(223,731)	(223,731)	(223,731)	(223,731)	(345,886)	-	18,931,008								
73803	0.137186%	23,618,881	30,564,294	17,824,415	1,655,415	669,260	-	-	-	-	-	-	-	-	-	1,991,244	-	(290,802)	(290,802)	(290,802)	(290,802)	(449,578)	-	24,606,275								
73806	0.0000136%	23,415	30,300	17,670	1,641	663	-	-	-	-	-	-	-	-	-	1,974	-	(288)	(288)	(288)	(288)	(446)	-	24,394								
73807	0.001207%	207,805	268,913	156,824	14,565	5,888	-	-	-	-	-	-	-	-	-	17,520	-	(2,559)	(2,559)	(2,559)	(2,559)	(3,956)	-	216,493								
73808	0.000050%	8,608	11,140	6,496	603	244	-	-	-	-	-	-	-	-	-	726	-	(106)	(106)	(106)	(106)	(164)	-	8,968								
73809	0.000468%	80,574	104,268	60,807	5,647	2,283	-	-	-	-																						

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																
		Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,			
						Difference				Change in		Difference				Change in				
Participating Employer	Proportionate Share	Discount Rate		Discount Rate		Total		between		Pension Expense		Expected and Actual Experience		Assumption		Investment Experience		Allocated Proportion		
		7.50%		Less 1.00%		6.50%		Plus 1.00%		8.50%		Difference		between		Change in		2015		
Total - SCRS	100.0000%	17,216,684,770		22,279,455,340		12,992,881,787		1,206,693,870		487,848,404		-		-		-		1,451,492,068		
73904	0.044463%	7,655,055		9,906,114		5,777,025		536,532		216,912		-		-		-		645,377		
73906	0.011329%	1,950,478		2,524,039		1,471,964		136,706		55,268		-		-		-		164,440		
73907	0.007836%	1,349,099		1,745,818		1,018,122		94,557		38,228		-		-		-		113,739		
73909	0.017334%	2,984,340		3,861,921		2,252,186		209,168		84,564		-		-		-		251,602		
73910	0.002201%	378,939		490,371		285,973		26,559		10,738		-		-		-		31,947		
73911	0.053929%	9,284,786		12,015,087		7,006,931		650,758		263,092		-		-		-		782,775		
73912	0.000578%	99,512		128,775		75,099		6,975		2,820		-		-		-		8,390		
73913	0.004333%	745,999		965,369		562,982		52,286		21,138		-		-		-		62,893		
73914	0.000689%	118,623		153,505		89,521		8,314		3,361		-		-		-		10,001		
73915	0.003451%	594,148		768,864		448,384		41,643		16,836		-		-		-		50,091		
73916	0.040196%	6,920,419		8,955,450		5,222,619		485,043		196,096		-		-		-		583,442		
73917	0.002639%	454,348		587,955		342,882		31,845		12,874		-		-		-		38,305		
73918	0.004740%	816,071		1,056,046		615,863		57,197		23,124		-		-		-		68,801		
74001	0.074869%	12,889,960		16,680,405		9,727,641		903,440		365,247		-		-		-		1,086,718		
74002	0.123976%	21,344,557		27,621,178		16,108,055		1,496,011		604,815		-		-		-		1,799,502		
74003	0.510290%	87,855,021		113,689,833		66,301,376		6,157,638		2,489,442		-		-		-		7,406,819		
74005	0.589139%	101,430,204		131,256,960		76,546,134		7,109,104		2,874,105		-		-		-		8,551,306		
74008	0.023716%	4,083,109		5,283,796		3,081,392		286,180		115,698		-		-		-		344,236		
74009	0.082879%	14,269,016		18,464,990		10,768,370		1,000,096		404,324		-		-		-		1,202,982		
74010	0.026788%	4,612,006		5,968,220		3,480,533		323,249		130,685		-		-		-		388,826		
74013	0.019127%	3,293,035		4,261,391		2,485,148		230,804		93,311		-		-		-		277,627		
74014	0.016056%	2,764,311		3,577,189		2,086,137		193,747		78,329		-		-		-		233,052		
74016	0.000522%	89,871		116,299		67,823		6,299		2,547		-		-		-		7,577		
74017	0.022547%	3,881,846		5,023,349		2,929,505		272,073		109,995		-		-		-		327,268		
74018	0.056779%	9,775,461		12,650,052		7,377,228		685,149		276,995		-		-		-		824,143		
74020	0.004431%	762,871		987,203		575,715		53,469		21,617		-		-		-		64,316		
74021	0.006037%	1,039,371		1,345,011		784,380		72,848		29,451		-		-		-		87,627		
74022	0.000998%	171,823		222,349		129,669		12,043		4,869		-		-		-		14,486		
74024	0.043263%	7,448,454		9,638,761		5,621,110		522,052												

South Carolina Retirement System (SCRS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								Net Pension Liability as of June 30, 2013	
Participating Employer	Proportionate Share	Discount Rate 7.50%	Discount Rate 6.50%	Discount Rate 8.50%	Total Expense	Difference between Expected and Actual Experience	Pension Expense	Assumption Changes	Investment Experience	Allocated Proportion	Difference between Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	2015	2016	2017	2018	Thereafter	Discount Rate 7.50%			
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734				
74217	0.001452%	249,986	323,498	188,657	17,521	7,084	-	-	-	-	-	21,076	-	(3,078)	(3,078)	(3,078)	(4,758)	-	260,437				
74218	0.001346%	231,737	299,881	174,884	16,242	6,566	-	-	-	-	-	19,537	-	(2,853)	(2,853)	(2,853)	(4,411)	-	241,424				
74219	0.011711%	2,016,246	2,609,147	1,521,596	141,316	57,132	-	-	-	-	-	169,984	-	(24,825)	(24,825)	(24,825)	(38,379)	-	2,100,536				
74221	0.002787%	479,829	620,928	362,112	33,631	13,596	-	-	-	-	-	40,453	-	(5,908)	(5,908)	(5,908)	(9,133)	-	499,888				
74222	0.001979%	340,718	440,910	257,129	23,880	9,655	-	-	-	-	-	28,725	-	(4,195)	(4,195)	(4,195)	(6,485)	-	354,962				
74223	0.001173%	201,952	261,338	152,407	14,155	5,722	-	-	-	-	-	17,026	-	(2,486)	(2,486)	(2,486)	(3,844)	-	210,394				
74226	0.004474%	770,274	996,783	581,302	53,987	21,826	-	-	-	-	-	64,940	-	(9,484)	(9,484)	(9,484)	(14,662)	-	802,476				
74227	0.001932%	332,626	430,439	251,022	23,313	9,425	-	-	-	-	-	28,043	-	(4,095)	(4,095)	(4,095)	(6,331)	-	346,532				
74228	0.014258%	2,454,755	3,176,605	1,852,525	172,050	69,557	-	-	-	-	-	206,954	-	(30,224)	(30,224)	(30,224)	(46,725)	-	2,557,377				
74229	0.003026%	520,977	674,176	393,165	36,515	14,762	-	-	-	-	-	43,922	-	(6,414)	(6,414)	(6,414)	(9,917)	-	542,756				
74230	0.081914%	14,102,875	18,249,993	10,642,989	988,451	399,616	-	-	-	-	-	1,188,975	-	(173,638)	(173,638)	(173,638)	(268,444)	-	14,692,450				
74231	0.002152%	370,503	479,454	279,607	25,968	10,498	-	-	-	-	-	31,236	-	(4,562)	(4,562)	(4,562)	(7,052)	-	385,992				
74233	0.003092%	532,340	688,881	401,740	37,311	15,084	-	-	-	-	-	44,880	-	(6,554)	(6,554)	(6,554)	(10,133)	-	554,595				
74234	0.000483%	83,157	107,610	62,756	5,828	2,356	-	-	-	-	-	7,011	-	(1,024)	(1,024)	(1,024)	(1,583)	-	86,633				
74241	0.000361%	62,152	80,429	46,904	4,356	1,761	-	-	-	-	-	5,240	-	(765)	(765)	(765)	(1,183)	-	64,751				
74301	0.128281%	22,085,735	28,580,308	16,667,399	1,547,959	625,817	-	-	-	-	-	1,861,989	-	(271,926)	(271,926)	(271,926)	(420,395)	-	23,009,035				
74302	0.134105%	23,088,435	29,877,864	17,424,104	1,618,237	654,229	-	-	-	-	-	1,946,523	-	(284,271)	(284,271)	(284,271)	(439,481)	-	24,053,653				
74304	0.007657%	1,318,282	1,705,938	994,865	92,397	37,355	-	-	-	-	-	111,141	-	(16,231)	(16,231)	(16,231)	(25,093)	-	1,373,393				
74305	0.007908%	1,361,495	1,761,859	1,027,477	95,425	38,579	-	-	-	-	-	114,784	-	(16,763)	(16,763)	(16,763)	(25,916)	-	1,418,413				
74306	0.014307%	2,463,191	3,187,522	1,858,892	172,642	69,796	-	-	-	-	-	207,665	-	(30,327)	(30,327)	(30,327)	(46,886)	-	2,566,165				
74307	0.008910%	1,534,007	1,985,099	1,157,666	107,516	43,467	-	-	-	-	-	129,328	-	(18,887)	(18,887)	(18,887)	(29,199)	-	1,598,136				
74308	0.000111%	19,111	24,730	14,422	1,339	542	-	-	-	-	-	1,611	-	(235)	(235)	(235)	(364)	-	19,909				
74310	0.014813%	2,550,308	3,300,256	1,924,636	178,748	72,265	-	-	-	-	-	215,010	-	(31,400)	(31,400)	(31,400)	(48,544)	-	2,656,924				
74311	0.046849%	8,065,845	10,437,702	6,087,035	565,324	228,552	-	-	-	-	-	680,010	-	(99,309)	(99,309)	(99,309)	(153,531)	-	8,403,039				
74312	0.000236%	40,631	52,580	30,663	2,848	1,151	-	-	-	-	-	3,426	-	(500)	(500)	(500)	(773)	-	42,330				
74313	0.004658%	801,953	1,037,777	605,208	56,208	22,724	-	-	-	-	-	67,611	-	(9,874)	(9,874)	(9,874)	(15,265)	-	835,479				
74401	0.036404%	6,267,562	8,110,613	4,729,929	439,285	177,596	-	-	-	-	-	528,401	-	(77,168)	(77,168)	(77,168)	(119,301)	-	6,529,579				
74402	0.042897%	7,385,441	9,557,218	5,573,557	517,635	209,272	-	-	-	-	-	622,647	-	(90,932)	(90,932)	(90,932)	(140,580)	-	7,694,192				
74405	0.002128%	366,371	474,107	276,489	25,678	10,381	-	-	-	-	-	30,888	-	(4,511)	(4,511)	(4,511)	(6,974)	-	381,687				
74406	0.001370%	235,869	305,229	178,002	16,532	6,684	-	-	-	-	-	19,885	-	(2,904)	(2,904)	(2,904)	(4,490)	-	245,729				
74407	0.021523%	3,705,547	4,795,207	2,796,458	259,717	105,000	-	-	-	-	-	312,405	-	(45,624)	(45,624)	(45,624)	(70,534)	-	3,860,458				
74408	0.005427%	934,349	1,209,106	705,124	65,487	26,476	-	-	-	-	-	78,772	-	(11,504)	(11,504)	(11,504)	(17,785)	-	973,410				
74409	0.001301%	223,989	289,856	169,037	15,699	6,347	-	-	-	-	-	18,884	-	(2,758)	(2,758)	(2,758)	(4,264)	-	233,353				
74410	0.000540%	92,970	120,309	70,162	6,516	2,634	-	-	-	-	-	7,838	-	(1,145)	(1,145)	(1,145)	(1,770)	-	96,857				
74411	0.002264%	389,786	504,407	294,159	27,320	11,045	-	-	-	-	-	32,862	-	(4,799)	(4,799)	(4,799)	(7,419)	-	406,081				
74501	0.080362%	13,835,672	17,904,216	10,441,340	969,723	392,045	-	-	-	-	-	1,166,448	-	(170,349)	(170,349)	(170,349)	(263,358)	-	14,414,076				
74504	0.012639%	2,176,017	2,815,900	1,642,170	152,514	61,659	-	-	-	-	-	183,454	-	(26,792)	(26,792)	(26,792)	(41,420)	-	2,266,986				
74506	0.002345%	403,731	522,453	304,683	28,297	11,440	-	-	-	-	-	34,037	-	(4,971)	(4,971)	(4,971)	(7,685)	-	420,609				
74508	0.011361%	1,955,988	2,531,169	1,476,121	137,092	55,424	-	-	-	-	-	164,904	-	(24,083)	(24,083)	(24,083)	(37,232)	-	2,037,758				
74509	0.004043%	696,071	900,758	525,302	48,787	19,724	-	-	-	-	-	58,684	-	(8,570)	(8,570)	(8,570)	(13,249)	-	725,170				
74510	0.000596%	102,611	132,786	77,438	7,192	2,908	-	-	-	-	-	8,651	-	(1,263)	(1,263)	(1,263)	(1,953)	-	106,901				
74511	0.001946%	335,037	433,558	252,841	23,482	9,494	-	-	-	-	-	28,246	-	(4,125)	(4,125)	(4,125)	(6,377)	-	349,043				
74601	0.271240%	46,698,536	60,430,795	35,241,893	3,273,036	1,323,240	-	-	-	-	-	3,937,027	-	(574,965)	(574,965)	(574,965)	(888,892)	-	48,650,780				
74602	0.277076%	47,703,301	61,731,024	36,000,157	3,343,459	1,351,711	-	-	-	-	-	4											

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																
		Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,			
						Difference				Change in		Difference				Change in				
Participating Employer	Proportionate Share	Discount Rate		Discount Rate		Total		between		Pension Expense		Expected and Actual Experience		Assumption		Investment Experience		Allocated Proportion		
		7.50%		Less 1.00%		Plus 1.00%														
Total - SCRS	100.0000%	17,216,684,770		22,279,455,340		12,992,881,787		1,206,693,870		487,848,404		-		-		-		1,451,492,068		
74607	0.013222%	2,276,390		2,945,790		1,717,919		159,549		64,503		-		-		-		191,916		
74609	0.022848%	3,933,668		5,090,410		2,968,614		275,705		111,464		-		-		-		331,637		
74610	0.004824%	830,533		1,074,761		626,777		58,211		23,534		-		-		-		70,020		
74611	0.016797%	2,891,887		3,742,280		2,182,414		202,688		81,944		-		-		-		243,807		
74612	0.067627%	11,643,127		15,066,927		8,786,696		816,051		329,917		-		-		-		981,601		
74613	0.013821%	2,379,518		3,079,244		1,795,746		166,777		67,426		-		-		-		200,611		
74616	0.014585%	2,511,053		3,249,459		1,895,012		175,996		71,153		-		-		-		211,700		
74618	0.003102%	534,062		691,109		403,039		37,432		15,133		-		-		-		45,025		
74619	0.003091%	532,168		688,658		401,610		37,299		15,079		-		-		-		44,866		
74620	0.011064%	1,904,854		2,464,999		1,437,532		133,509		53,976		-		-		-		160,593		
75001	0.043579%	7,502,859		9,709,164		5,662,168		525,865		212,599		-		-		-		632,546		
75002	0.009873%	1,699,803		2,199,651		1,282,787		119,137		48,165		-		-		-		143,306		
75003	0.001322%	227,605		294,534		171,766		15,952		6,449		-		-		-		19,189		
75005	0.007023%	1,209,128		1,564,686		912,490		84,746		34,262		-		-		-		101,938		
75007	0.025982%	4,473,239		5,788,648		3,375,811		313,523		126,753		-		-		-		377,127		
75011	0.035090%	6,041,335		7,817,861		4,559,202		423,429		171,186		-		-		-		509,329		
75014	0.018679%	3,215,905		4,161,579		2,426,940		225,398		91,125		-		-		-		271,124		
75015	0.004367%	751,853		972,944		567,399		52,696		21,304		-		-		-		63,387		
75016	0.000779%	134,118		173,557		101,215		9,400		3,800		-		-		-		11,307		
75018	0.000043%	7,403		9,580		5,587		519		210		-		-		-		624		
75021	0.004031%	694,005		898,085		523,743		48,642		19,665		-		-		-		58,510		
75022	0.040557%	6,982,571		9,035,879		5,269,523		489,399		197,857		-		-		-		588,682		
75025	0.001888%	325,051		420,636		245,306		22,782		9,211		-		-		-		27,404		
75026	0.005235%	901,293		1,166,329		680,177		63,170		25,539		-		-		-		75,986		
80101	0.182305%	31,386,877		40,616,561		23,686,673		2,199,863		889,372		-		-		-		2,646,143		
80103	0.011652%	2,006,088		2,596,002		1,513,931		140,604		56,844		-		-		-		169,128		
80201	1.299729%	223,770,245		289,572,542		168,872,253		15,683,750		6,340,707		-		-		-		18,865,463		
80202	0.008548%	1,471,682		1,904,448		1,110,632		103,148		41,701		-		-		-		124,074		
80302	0.104772%	18,038,265		23,342,631		13,612,902		1,264,277		511,129		-								

South Carolina Retirement System (SCRS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																							
		Net Pension Liability as of June 30, 2014				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,								Net Pension Liability as of June 30, 2013													
Participating Employer		Proportionate Share		Discount Rate		Discount Rate		Total		Difference between		Change in		Difference between		Change in																			
		7.50%		Less 1.00%		Plus 1.00%		Pension Expense		Expected and Actual Experience		Assumption		Investment Experience		Allocated Proportion		Expected and Actual Experience		Assumption		Investment Experience		Allocated Proportion											
Total - SCRS		100.0000%		17,216,684,770		22,279,455,340		12,992,881,787		1,206,693,870		487,848,404		-		-		-		1,451,492,068		-		(211,976,511)		(211,976,511)		(211,976,511)		(327,714,131)		-		17,936,432,734	
80704	0.027990%	4,818,950		6,236,020		3,636,708		337,754		136,549		-		-		-		-		406,273		-		(59,332)		(59,332)		(91,727)		-		5,020,408			
80801	1.685631%	290,209,776		375,549,406		219,012,043		20,340,406		8,223,324		-		-		-		-		24,466,800		-		(3,573,142)		(3,573,142)		(3,573,142)		(5,524,051)		-		302,342,070	
80902	0.115847%	19,945,013		25,810,081		15,051,864		1,397,919		565,158		-		-		-		-		1,681,510		-		(245,568)		(245,568)		(245,568)		(379,647)		-		20,778,819	
81001	2.677011%	460,892,545		596,423,470		347,820,875		32,303,328		13,059,755		-		-		-		-		38,856,602		-		(5,674,635)		(5,674,635)		(8,772,943)		-		480,160,277			
81002	0.045313%	7,801,396		10,095,490		5,887,465		546,789		221,059		-		-		-		-		657,715		-		(96,053)		(96,053)		(148,497)		-		8,127,536			
81003	0.022062%	3,798,345		4,915,293		2,866,490		266,221		107,629		-		-		-		-		320,228		-		(46,766)		(46,766)		(72,300)		-		3,957,136			
81004	0.011906%	2,049,818		2,652,592		1,546,933		143,669		58,083		-		-		-		-		172,815		-		(25,238)		(25,238)		(39,018)		-		2,135,512			
81102	0.538444%	92,702,206		119,962,391		69,959,392		6,497,371		2,626,790		-		-		-		-		7,815,472		-		(1,141,375)		(1,141,375)		(1,141,375)		(1,764,557)		-		96,577,646	
81201	0.311346%	53,603,459		69,366,193		40,452,818		3,756,993		1,518,896		-		-		-		-		4,519,162		-		(659,980)		(659,980)		(1,020,325)		-		55,844,366			
81301	0.432816%	74,516,566		96,429,047		56,235,271		5,222,764		2,111,486		-		-		-		-		6,282,290		-		(917,468)		(917,468)		(917,468)		(1,418,399)		-		77,631,751	
81401	0.064011%	11,020,572		14,261,302		8,316,874		772,417		312,277		-		-		-		-		929,115		-		(135,688)		(135,688)		(209,773)		-		11,481,290			
81402	0.151475%	26,078,973		33,747,805		19,680,968		1,827,840		738,968		-		-		-		-		2,198,648		-		(321,091)		(321,091)		(496,405)		-		27,169,211			
81403	0.062852%	10,821,031		14,003,083		8,166,286		758,431		306,622		-		-		-		-		912,292		-		(133,231)		(133,231)		(133,231)		(205,975)		-		11,273,407	
81501	0.353058%	60,784,883		78,659,399		45,872,409		4,260,329		1,722,388		-		-		-		-		5,124,609		-		(748,400)		(748,400)		(748,400)		(1,157,021)		-		63,326,011	
81601	0.577055%	99,349,740		128,564,711		74,976,074		6,963,287		2,815,154		-		-		-		-		8,375,908		-		(1,223,221)		(1,223,221)		(1,223,221)		(1,891,091)		-		103,503,082	

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																
		Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,			
					Difference						Difference									
Participating Employer	Proportionate Share	Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Total Expense	Pension Expected and Actual Experience	Assumption Investment Experience	Allocation Changes	Change in Experience	Total Allocation Proportion	Expected and Actual Experience	Assumption Investment Experience	Allocation Changes	Change in Experience	Allocation Proportion	2015	2016	2017	2018	Thereafter 7.50%
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734		
82702	0.019741%	3,398,746	4,398,187	2,564,925	238,213	96,306	-	-	-	-	286,539	-	(41,846)	(41,846)	(41,846)	(64,694)	-	3,540,831		
82801	0.561724%	96,710,250	125,149,048	72,984,135	6,778,289	2,740,362	-	-	-	-	8,153,379	-	(1,190,723)	(1,190,723)	(1,190,723)	(1,840,849)	-	100,753,247		
82901	0.648222%	111,602,338	144,420,331	84,222,718	7,822,055	3,162,341	-	-	-	-	9,408,891	-	(1,374,078)	(1,374,078)	(1,374,078)	(2,124,315)	-	116,267,903		
83001	0.334965%	57,669,868	74,628,378	43,521,606	4,042,002	1,634,121	-	-	-	-	4,861,990	-	(710,047)	(710,047)	(710,047)	(1,097,728)	-	60,080,772		
83005	0.174538%	30,049,657	38,886,116	22,677,516	2,106,139	851,481	-	-	-	-	2,533,405	-	(369,980)	(369,980)	(369,980)	(571,986)	-	31,305,891		
83101	0.127995%	22,036,496	28,516,589	16,630,239	1,544,508	624,422	-	-	-	-	1,857,837	-	(271,319)	(271,319)	(271,319)	(419,458)	-	22,957,737		
83202	0.532200%	91,627,196	118,571,261	69,148,117	6,422,025	2,596,329	-	-	-	-	7,724,841	-	(1,128,139)	(1,128,139)	(1,128,139)	(1,744,095)	-	95,457,695		
83203	0.141885%	24,427,893	31,611,205	18,434,950	1,712,118	692,184	-	-	-	-	2,059,450	-	(300,763)	(300,763)	(300,763)	(464,977)	-	25,449,108		
83204	0.186953%	32,187,109	41,652,110	24,290,582	2,255,950	912,047	-	-	-	-	2,713,608	-	(396,296)	(396,296)	(396,296)	(612,671)	-	33,532,699		
83205	0.219156%	209,898,245	271,621,317	158,403,498	14,711,481	5,947,633	-	-	-	-	17,695,953	-	(2,584,324)	(2,584,324)	(2,584,324)	(3,995,346)	-	218,673,096		
83206	1.555256%	267,763,523	346,502,566	202,072,574	18,767,179	7,587,292	-	-	-	-	22,574,417	-	(3,296,777)	(3,296,777)	(3,296,777)	(5,096,794)	-	278,957,446		
83207	0.004738%	815,727	1,055,601	615,603	57,173	23,114	-	-	-	-	68,772	-	(10,043)	(10,043)	(10,043)	(15,527)	-	849,828		
83301	0.295446%	50,866,006	65,823,760	38,386,950	3,565,129	1,441,329	-	-	-	-	4,288,375	-	(626,276)	(626,276)	(626,276)	(968,218)	-	52,992,473		
83402	0.245205%	42,216,172	54,630,338	31,859,196	2,958,874	1,196,229	-	-	-	-	3,559,131	-	(519,777)	(519,777)	(519,777)	(803,571)	-	43,981,030		
83501	0.060213%	10,366,682	13,415,128	7,823,404	726,587	293,748	-	-	-	-	873,987	-	(127,637)	(127,637)	(127,637)	(197,327)	-	10,800,064		
83601	0.370435%	63,776,626	82,530,900	48,130,182	4,470,016	1,807,161	-	-	-	-	5,376,835	-	(785,235)	(785,235)	(785,235)	(1,213,968)	-	66,442,825		
83701	0.685680%	118,051,364	152,765,769	89,089,592	8,274,059	3,345,079	-	-	-	-	9,952,591	-	(1,453,481)	(1,453,481)	(1,453,481)	(2,247,070)	-	122,986,532		
83802	0.491191%	84,566,806	109,434,679	63,819,866	5,927,172	2,396,267	-	-	-	-	7,129,598	-	(1,041,210)	(1,041,210)	(1,041,210)	(1,609,702)	-	88,102,143		
83805	0.204463%	35,201,750	45,553,243	26,565,636	2,467,242	997,469	-	-	-	-	2,967,764	-	(433,414)	(433,414)	(433,414)	(670,054)	-	36,673,368		
83806	0.237241%	40,845,035	52,856,003	30,824,443	2,862,773	1,157,376	-	-	-	-	3,443,434	-	(502,895)	(502,895)	(502,895)	(777,472)	-	42,552,572		
83810	0.006321%	1,088,267	1,408,284	821,280	76,275	30,837	-	-	-	-	91,749	-	(13,399)	(13,399)	(13,399)	(20,715)	-	1,133,762		
83901	0.829299%	142,777,795	184,763,300	107,749,839	10,007,100	4,045,722	-	-	-	-	12,037,209	-	(1,757,919)	(1,757,919)	(1,757,919)	(2,717,730)	-	148,746,657		
84002	1.947990%	335,379,298	434,001,562	253,100,038	23,506,276	9,503,238	-	-	-	-	28,274,920	-	(4,129,281)	(4,129,281)	(4,129,281)	(6,383,839)	-	349,399,916		
84003	1.681826%	289,554,681	374,701,673	218,517,664	20,294,491	8,204,761	-	-	-	-	24,411,571	-	(3,565,076)	(3,565,076)	(3,565,076)	(5,511,581)	-	301,659,589		
84004	0.009130%	1,571,883	2,034,114	1,186,250	110,171	44,541	-	-	-	-	132,521	-	(19,353)	(19,353)	(19,353)	(29,920)	-	1,637,596		
84005	0.01827%	2,036,217	2,634,991	1,536,668	142,716	57,698	-	-	-	-	171,668	-	(25,070)	(25,070)	(25,070)	(38,759)	-	2,121,342		
84006	0.049151%	8,462,173	10,950,575	6,386,131	593,102	239,782	-	-	-	-	713,423	-	(104,189)	(104,189)	(104,189)	(161,075)	-	8,815,936		
84007	0.011243%	1,935,672	2,504,879	1,460,790	135,669	54,849	-	-	-	-	163,191	-	(23,833)	(23,833)	(23,833)	(36,845)	-	2,016,593		
84008	0.005169%	889,930	1,151,625	671,602	62,374	25,217	-	-	-	-	75,028	-	(10,957)	(10,957)	(10,957)	(16,940)	-	927,134		
84009	0.018914%	3,256,364	4,213,936	2,457,474	228,234	92,272	-	-	-	-	274,535	-	(40,093)	(40,093)	(40,093)	(61,984)	-	3,392,497		
84010	0.002996%	515,812	667,492	389,267	36,153	14,616	-	-	-	-	43,487	-	(6,351)	(6,351)	(6,351)	(9,818)	-	537,376		
84101	0.124655%	21,461,458	27,772,455	16,196,277	1,504,204	608,127	-	-	-	-	1,809,357	-	(264,239)	(264,239)	(264,239)	(408,512)	-	22,358,660		
84203	0.576155%	99,194,790	128,364,196	74,859,138	6,952,427	2,810,763	-	-	-	-	8,362,844	-	(1,221,313)	(1,221,313)	(1,221,313)	(1,888,141)	-	103,341,654		
84207	0.597753%	102,913,250	133,176,113	77,665,341	7,213,049	2,916,128	-	-	-	-	8,676,337	-	(1,267,096)	(1,267,096)	(1,267,096)	(1,958,921)	-	107,215,565		
84208	0.148595%	25,583,133	33,106,157	19,306,773	1,793,087	724,918	-	-	-	-	2,156,845	-	(314,986)	(314,986)	(314,986)	(486,967)	-	26,652,642		
84209	0.431989%	74,374,184	96,244,796	56,127,820	5,212,785	2,107,451	-	-	-	-	6,270,286	-	(915,715)	(915,715)	(915,715)	(1,415,689)	-	77,483,416		
84210	0.209289%	36,032,627	46,628,449	27,192,672	2,525,478	1,021,013	-	-	-	-	3,037,813	-	(443,644)	(443,644)	(443,644)	(685,870)	-	37,538,981		
84211	0.289835%	49,899,978	64,573,659	37,657,919	3,497,421	1,413,955	-	-	-	-	4,206,932	-	(614,382)	(614,382)	(614,382)	(949,830)	-	51,986,060		
84212	0.517102%	89,027,821	115,207,509	67,186,452	6,239,838	2,522,674	-	-	-	-	7,505,695	-	(1,096,135)	(1,096,135)	(1,096,135)	(1,694,616)	-	92,749,652		
84213	0.024616%	4,238,059	5,484,311	3,198,328	297,040	120,089	-	-	-	-	357,299	-	(52,180)	(52,180)	(52,180)	(80,670)	-	4,415,232		
84214	0.018096%	3,115,531	4,031,690	2,351,192	218,363	88,281	-	-	-	-	262,662	-	(38,359)	(38,359)	(38,359)	(59,303)	-	3,245,777		
84301	0.949209%	163,422,321	211,478,595	123,329,603	11,454,047	4,630,701	-	-												

South Carolina Retirement System (SCRS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																
		Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,			
		Discount Rate	Discount Rate	Total	Difference						Difference									
Participating Employer	Proportionate Share	Discount Rate 7.50%	Less 1.00% 6.50%	Plus 1.00% 8.50%	Pension Expense	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	2015	2016	2017	2018	Thereafter	Discount Rate 7.50%	
Total - SCRS	100.0000%	17,216,684,770	22,279,455,340	12,992,881,787	1,206,693,870	487,848,404	-	-	-	-	-	1,451,492,068	-	(211,976,511)	(211,976,511)	(211,976,511)	(327,714,131)	-	17,936,432,734	
84604	0.594207%	102,302,746	132,386,083	77,204,613	7,170,259	2,898,829	-	-	-	-	-	8,624,867	-	(1,259,579)	(1,259,579)	(1,259,579)	(1,947,300)	-	106,579,539	
84605	0.306019%	52,686,327	68,179,366	39,760,687	3,692,713	1,492,909	-	-	-	-	-	4,441,842	-	(648,688)	(648,688)	(648,688)	(1,002,868)	-	54,888,892	
84606	0.001564%	269,269	348,451	203,209	18,873	7,630	-	-	-	-	-	22,701	-	(3,315)	(3,315)	(3,315)	(5,125)	-	280,526	
90208	0.000831%	143,071	185,142	107,971	10,028	4,054	-	-	-	-	-	12,062	-	(1,762)	(1,762)	(1,762)	(2,723)	-	149,052	
90407	0.0003976%	684,535	885,831	516,597	47,978	19,397	-	-	-	-	-	57,711	-	(8,428)	(8,428)	(8,428)	(13,030)	-	713,153	
90704	0.0000886%	152,540	197,396	115,117	10,691	4,322	-	-	-	-	-	12,860	-	(1,878)	(1,878)	(1,878)	(2,904)	-	158,917	
90705	0.000441%	75,926	98,252	57,299	5,322	2,151	-	-	-	-	-	6,401	-	(935)	(935)	(935)	(1,445)	-	79,100	
90707	0.000502%	86,428	111,843	65,224	6,058	2,449	-	-	-	-	-	7,286	-	(1,064)	(1,064)	(1,064)	(1,645)	-	90,041	
90711	0.038147%	6,567,649	8,498,944	4,956,395	460,318	186,100	-	-	-	-	-	553,701	-	(80,863)	(80,863)	(80,863)	(125,013)	-	6,842,211	
90803	0.078421%	13,501,496	17,471,772	10,189,148	946,301	382,576	-	-	-	-	-	1,138,275	-	(166,234)	(166,234)	(166,234)	(256,997)	-	14,065,930	
91007	0.004910%	845,339	1,093,921	637,950	59,249	23,953	-	-	-	-	-	71,268	-	(10,408)	(10,408)	(10,408)	(16,091)	-	880,679	
91009	0.016647%	2,866,062	3,708,861	2,162,925	200,878	81,212	-	-	-	-	-	241,630	-	(35,288)	(35,288)	(35,288)	(54,555)	-	2,985,878	
91203	0.001999%	344,162	445,366	259,728	24,122	9,752	-	-	-	-	-	29,015	-	(4,237)	(4,237)	(4,237)	(6,551)	-	358,549	
91503	0.000391%	67,317	87,113	50,802	4,718	1,907	-	-	-	-	-	5,675	-	(829)	(829)	(829)	(1,281)	-	70,131	
91605	0.000579%	99,685	128,998	75,229	6,987	2,825	-	-	-	-	-	8,404	-	(1,227)	(1,227)	(1,227)	(1,897)	-	103,852	
91803	0.000620%	106,743	138,133	80,556	7,482	3,025	-	-	-	-	-	8,999	-	(1,314)	(1,314)	(1,314)	(2,032)	-	111,206	
91807	0.000198%	34,089	44,113	25,726	2,389	966	-	-	-	-	-	2,874	-	(420)	(420)	(420)	(649)	-	35,514	
92202	0.003720%	640,461	828,796	483,335	44,889	18,148	-	-	-	-	-	53,996	-	(7,886)	(7,886)	(7,886)	(12,191)	-	667,235	
92204	0.000561%	96,586	124,988	72,890	6,770	2,737	-	-	-	-	-	8,143	-	(1,189)	(1,189)	(1,189)	(1,838)	-	100,623	
92302	0.028306%	4,873,355	6,306,423	3,677,765	341,567	138,090	-	-	-	-	-	410,859	-	(60,002)	(60,002)	(60,002)	(92,763)	-	5,077,087	
92310	0.000396%	68,178	88,227	51,452	4,779	1,932	-	-	-	-	-	5,748	-	(839)	(839)	(839)	(1,298)	-	71,028	
92319	0.000541%	93,142	120,532	70,291	6,528	2,639	-	-	-	-	-	7,853	-	(1,147)	(1,147)	(1,147)	(1,773)	-	97,036	
92404	0.002057%	354,147	458,288	267,264	24,822	10,035	-	-	-	-	-	29,857	-	(4,360)	(4,360)	(4,360)	(6,741)	-	368,952	
92502	0.004101%	706,056	913,680	532,838	49,487	20,007	-	-	-	-	-	59,526	-	(8,693)	(8,693)	(8,693)	(13,440)	-	735,573	
92609	0.000167%	28,752	37,207	21,698	2,015	815	-	-	-	-	-	2,424	-	(354)	(354)	(354)	(547)	-	29,954	
93005	0.011071%	1,906,059	2,466,559	1,438,442	133,593	54,010	-	-	-	-	-	160,695	-	(23,468)	(23,468)	(23,468)	(36,281)	-	1,985,742	
93808	0.002235%	384,793	497,946	290,391	26,970	10,903	-	-	-	-	-	32,441	-	(4,738)	(4,738)	(4,738)	(7,324)	-	400,879	
94216	0.000470%	80,918	104,713	61,067	5,671	2,293	-	-	-	-	-	6,822	-	(996)	(996)	(996)	(1,540)	-	84,301	
94218	0.000395%	68,006	88,004	51,322	4,766	1,927	-	-	-	-	-	5,733	-	(837)	(837)	(837)	(1,294)	-	70,849	
94504	0.000115%	19,799	25,621	14,942	1,388	561	-	-	-	-	-	1,669	-	(244)	(244)	(244)	(377)	-	20,627	

Police Officers Retirement System (PORS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											

Police Officers Retirement System (PORS)			Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																							
			Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						Net Pension Liability as of June 30, 2013		
			Difference									Difference														
Participating Employer	Proportionate Share	Discount Rate	Discount Rate	Total	between	Pension	Expected and Actual Experience	Assumption	Investment	Allocated	Change in	between	Expected and Actual Experience	Assumption	Investment	Allocated	Change in	2015	2016	2017	2018	Thereafter	Discount Rate			
		7.50%	6.50%	8.50%																				7.50%		
Total - PORS	100.0000%	1,914,427,438	2,675,362,636	1,284,816,794	167,488,738	51,087,560	-	-	-	-	-	221,513,290	-	(42,129,474)	(42,129,474)	(42,129,474)	(44,037,306)	(2)	2,072,972,509							
50200	0.33282%	6,371,578	8,904,115	4,276,114	557,434	170,029	-	-	-	-	-	737,238	-	(140,215)	(140,215)	(140,215)	(146,565)	-	6,899,246							
50515	0.01006%	192,630	269,195	129,278	16,853	5,140	-	-	-	-	-	22,289	-	(4,239)	(4,239)	(4,239)	(4,431)	-	208,582							
51300	0.38740%	7,416,434	10,364,275	4,977,342	648,846	197,912	-	-	-	-	-	858,136	-	(163,208)	(163,208)	(163,208)	(170,599)	-	8,030,633							
51400	0.24223%	4,637,279	6,480,477	3,112,186	405,705	123,748	-	-	-	-	-	536,567	-	(102,049)	(102,049)	(102,049)	(106,671)	-	5,021,320							
51500	0.01816%	347,698	485,899	233,348	30,419	9,279	-	-	-	-	-	40,231	-	(7,652)	(7,652)	(7,652)	(7,998)	-	376,493							
51700	0.02225%	425,960	595,268	285,872	37,266	11,367	-	-	-	-	-	49,287	-	(9,374)	(9,374)	(9,374)	(9,798)	-	461,236							
51800	0.89873%	17,205,457	24,044,180	11,546,983	1,505,265	459,137	-	-	-	-	-	1,990,798	-	(378,629)	(378,629)	(378,629)	(395,775)	-	18,630,343							
52200	0.00040%	7,639	10,675	5,126	668	204	-	-	-	-	-	884	-	(168)	(168)	(168)	(176)	-	8,271							
54100	0.00167%	31,971	44,679	21,456	2,797	853	-	-	-	-	-	3,699	-	(704)	(704)	(704)	(735)	-	34,619							
54200	3.80538%	72,851,162	101,807,608	48,892,110	6,373,576	1,944,074	-	-	-	-	-	8,429,414	-	(1,603,185)	(1,603,185)	(1,603,185)	(1,675,785)	-	78,884,398							
54300	0.02044%	391,386	546,951	262,668	34,241	10,444	-	-	-	-	-	45,286	-	(8,613)	(8,613)	(8,613)	(9,003)	-	423,798							
60601	0.00792%	151,661	211,942	101,783	13,268	4,047	-	-	-	-	-	17,548	-	(3,337)	(3,337)	(3,337)	(3,489)	-	164,221							
60700	0.05575%	1,067,198	1,491,381	716,221	93,367	28,479	-	-	-	-	-	123,483	-	(23,485)	(23,485)	(23,485)	(24,549)	-	1,155,579							
61000	0.01817%	347,756	485,980	233,387	30,424	9,280	-	-	-	-	-	40,238	-	(7,653)	(7,653)	(7,653)	(7,999)	-	376,555							
61200	0.00027%	5,169	7,223	3,469	452	138	-	-	-	-	-	598	-	(114)	(114)	(114)	(119)	-	5,597							
63500	0.00406%	77,745	108,646	52,176	6,802	2,075	-	-	-	-	-	8,996	-	(1,711)	(1,711)	(1,711)	(1,788)	-	84,183							
63700	0.00428%	81,842	114,372	54,926	7,160	2,184	-	-	-	-	-	9,470	-	(1,801)	(1,801)	(1,801)	(1,883)	-	88,620							
64100	0.01271%	243,305	340,012	163,287	21,286	6,493	-	-	-	-	-	28,152	-	(5,354)	(5,354)	(5,354)	(5,597)	-	263,454							
67100	0.00326%	62,391	87,190	41,872	5,458	1,665	-	-	-	-	-	7,219	-	(1,373)	(1,373)	(1,373)	(1,435)	-	67,558							
67300	0.01811%	346,645	484,428	232,642	30,327	9,250	-	-	-	-	-	40,109	-	(7,628)	(7,628)	(7,628)	(7,974)	-	375,353							
67500	0.24420%	4,674,955	6,533,129	3,137,471	409,001	124,754	-	-	-	-	-	540,927	-	(102,878)	(102,878)	(102,878)	(107,537)	-	5,062,116							
67900	0.00317%	60,687	84,809	40,729	5,309	1,619	-	-	-	-	-	7,022	-	(1,336)	(1,336)	(1,336)	(1,396)	-	65,713							
70101	0.16149%	3,091,628	4,320,470	2,074,863	270,479	82,502	-	-	-	-	-	357,724	-	(68,035)	(68,035)	(68,035)	(71,116)	-	3,347,664							
70102	0.07100%	1,359,167	1,899,400	912,169	118,910	36,270	-	-	-	-	-	157,266	-	(29,910)	(29,910)	(29,910)	(31,265)	-	1,471,728							
70104	0.01604%	307,093	429,155	206,097	26,867	8,195	-	-	-	-	-	35,533	-	(6,758)	(6,758)	(6,758)	(7,064)	-	332,526							
70108	0.01395%	266,967	373,079	179,168	23,356	7,124	-	-	-	-	-	30,890	-	(5,875)	(5,875)	(5,875)	(6,141)	-	289,076							
70202	0.26872%	5,144,526	7,189,341	3,452,611	450,082	137,285	-	-	-	-	-	595,259	-	(113,212)	(113,212)	(113,212)	(118,339)	-	5,570,575							
70203	0.84386%	16,155,164	22,576,422	10,842,106	1,413,377	431,110	-	-	-	-	-	1,869,271	-	(355,515)	(355,515)	(355,515)	(371,615)	-	17,493,069							
70209	0.01562%	298,938	417,758	200,624	26,153	7,977	-	-	-	-	-	34,589	-	(6,579)	(6,579)	(6,579)	(6,876)	-	323,695							
70212	0.01197%	229,138	320,214	153,780	20,047	6,115	-	-	-	-	-	26,513	-	(5,042)	(5,042)	(5,042)	(5,271)	-	248,114							
70215	0.01522%	291,338	407,137	195,523	25,488	7,775	-	-	-	-	-	33,710	-	(6,411)	(6,411)	(6,411)	(6,702)	-	315,465							
70220	0.00331%	63,406	88,608	42,553	5,547	1,692	-	-	-	-	-	7,337	-	(1,395)	(1,395)	(1,395)	(1,459)	-	68,657							
70222	0.00329%	62,966	87,993	42,258	5,509	1,680	-	-	-	-	-	7,286	-	(1,386)	(1,386)	(1,386)	(1,448)	-	68,180							
70224	0.00137%	26,266	36,706	17,628	2,298	701	-	-	-	-	-	3,039	-	(578)	(578)	(578)	(604)	-	28,441							
70301	0.10037%	1,921,549	2,685,315	1,289,596	168,112	51,278	-	-	-	-	-	222,337	-	(42,286)	(42,286)	(42,286)	(44,201)	-	2,080,684							
70303	0.02654%	508,127	710,095	341,016	44,455	13,560	-	-	-	-	-	58,794	-	(11,182)	(11,182)	(11,182)	(11,688)	-	550,208							
70305	0.01631%	312,301	436,432	209,592	27,322	8,334	-	-	-	-	-	36,135	-	(6,873)	(6,873)	(6,873)	(7,184)	-	338,164							
70401	0.03579%	685,154	957,486	459,823	59,943	18,284	-	-	-	-	-	79,277	-	(15,078)	(15,078)	(15,078)	(15,761)	-	741,896							
70402	1.07501%	20,580,267	28,760,389	13,811,896	1,800,519	549,196	-	-	-	-	-	2,381,288	-	(452,896)	(452,896)	(452,896)	(473,405)	-	22,284,641							
70404	0.04175%	799,216	1,116,884	536,372	69,922	21,328	-	-	-	-	-	92,475	-	(17,588)	(17,588)	(17,588)	(18,384)	-	865,404							
70406	0.01404%	268,7																								

Police Officers Retirement System (PORS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																												
		Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources												Outstanding Balance of Deferred Inflows of Resources															
														Difference																		
Participating Employer	Proportionate Share	Discount Rate 7.50%	Discount Rate 6.50%	Discount Rate 8.50%	Total	Pension Expense	Expected and Actual Experience	Assumption Changes	Investment Experience	Change in Proportion	Expected and Actual Experience	Assumption Changes	Investment Experience	Change in Proportion	2015	2016	2017	2018	Thereafter	Discount Rate 7.50%					Net Pension Liability as of June 30, 2013							
Total - PORS	100.0000%		1,914,427,438	2,675,362,636	1,284,816,794	167,488,738	51,087,560	-	-	-	-	-	-	-	221,513,290	-	(42,129,474)	(42,129,474)	(42,129,474)	(44,037,306)	(2)	2,072,972,509										
71305	0.01399%	267,867	374,337	179,772	23,435	7,148	-	-	-	-	-	-	-	-	30,994	-	(5,895)	(5,895)	(5,895)	(6,162)	-	290,050										
71307	0.00216%	41,275	57,681	27,701	3,611	1,101	-	-	-	-	-	-	-	-	4,776	-	(908)	(908)	(908)	(949)	-	44,693										
71309	0.00301%	57,586	80,475	38,647	5,038	1,537	-	-	-	-	-	-	-	-	6,663	-	(1,267)	(1,267)	(1,267)	(1,325)	-	62,355										
71312	0.00026%	4,939	6,902	3,315	432	132	-	-	-	-	-	-	-	-	572	-	(109)	(109)	(109)	(114)	-	5,348										
71401	0.34320%	6,570,219	9,181,711	4,409,427	574,813	175,330	-	-	-	-	-	-	-	-	760,223	-	(144,586)	(144,586)	(144,586)	(151,134)	-	7,114,338										
71402	0.08000%	1,531,504	2,140,237	1,027,828	133,988	40,869	-	-	-	-	-	-	-	-	177,206	-	(33,703)	(33,703)	(33,703)	(35,229)	-	1,658,337										
71406	0.01511%	289,347	404,354	194,187	25,314	7,721	-	-	-	-	-	-	-	-	33,480	-	(6,367)	(6,367)	(6,367)	(6,656)	-	313,309										
71407	0.01559%	298,536	417,196	200,354	26,118	7,967	-	-	-	-	-	-	-	-	34,543	-	(6,570)	(6,570)	(6,570)	(6,867)	-	323,259										
71409	0.00170%	32,526	45,454	21,829	2,846	868	-	-	-	-	-	-	-	-	3,764	-	(716)	(716)	(716)	(748)	-	35,220										
71501	0.66416%	12,714,785	17,768,581	8,533,188	1,112,387	339,301	-	-	-	-	-	-	-	-	1,471,194	-	(279,805)	(279,805)	(279,805)	(292,476)	-	13,767,771										
71504	0.11851%	2,268,845	3,170,653	1,522,675	198,496	60,545	-	-	-	-	-	-	-	-	262,522	-	(49,929)	(49,929)	(49,929)	(52,190)	-	2,456,742										
71505	0.00104%	19,891	27,797	13,349	1,740	531	-	-	-	-	-	-	-	-	2,302	-	(438)	(438)	(438)	(458)	-	21,538										
71506	0.04540%	869,054	1,214,481	583,243	76,032	23,191	-	-	-	-	-	-	-	-	100,556	-	(19,125)	(19,125)	(19,125)	(19,991)	-	941,026										
71601	0.44375%	8,495,253	11,871,895	5,701,362	743,230	226,701	-	-	-	-	-	-	-	-	982,963	-	(186,949)	(186,949)	(186,949)	(195,415)	-	9,198,795										
71605	0.15994%	3,061,916	4,278,948	2,054,923	267,880	81,709	-	-	-	-	-	-	-	-	354,286	-	(67,381)	(67,381)	(67,381)	(70,433)	-	3,315,492										
71607	0.11467%	2,195,293	3,067,865	1,473,312	192,061	58,583	-	-	-	-	-	-	-	-	254,012	-	(48,310)	(48,310)	(48,310)	(50,498)	-	2,377,098										
71610	0.00167%	31,875	44,545	21,392	2,789	851	-	-	-	-	-	-	-	-	3,688	-	(701)	(701)	(701)	(733)	-	34,515										
71701	0.22494%	4,306,256	6,017,880	2,890,028	376,744	114,915	-	-	-	-	-	-	-	-	498,265	-	(94,765)	(94,765)	(94,765)	(99,056)	-	4,662,882										
71702	0.07729%	1,479,584	2,067,681	992,984	129,445	39,484	-	-	-	-	-	-	-	-	171,199	-	(32,560)	(32,560)	(32,560)	(34,035)	-	1,602,118										
71705	0.02518%	481,995	673,576	323,478	42,169	12,862	-	-	-	-	-	-	-	-	55,770	-	(10,607)	(10,607)	(10,607)	(11,087)	-	521,912										
71706	0.01045%	199,981	279,468	134,212	17,496	5,337	-	-	-	-	-	-	-	-	23,139	-	(4,401)	(4,401)	(4,401)	(4,600)	-	216,543										
71802	0.02401%	459,635	642,328	308,472	40,212	12,266	-	-	-	-	-	-	-	-	53,183	-	(10,115)	(10,115)	(10,115)	(10,573)	-	497,700										
71803	0.83372%	15,960,869	22,304,900	10,711,710	1,396,379	425,925	-	-	-	-	-	-	-	-	1,846,790	-	(351,240)	(351,240)	(351,240)	(367,146)	-	17,282,683										
71809	0.61585%	11,789,982	16,476,194	7,912,531	1,031,478	314,622	-	-	-	-	-	-	-	-	1,364,187	-	(259,454)	(259,454)	(259,454)	(271,203)	-	12,766,380										
71812	0.00172%	32,909	45,989	22,086	2,879	878	-	-	-	-	-	-	-	-	3,808	-	(724)	(724)	(724)	(757)	-	35,634										
71815	0.00519%	99,320	138,798	66,656	8,689	2,650	-	-	-	-	-	-	-	-	11,492	-	(2,186)	(2,186)	(2,186)	(2,285)	-	107,546										
71901	0.23315%	4,463,507	6,237,635	2,995,563	390,502	119,111	-	-	-	-	-	-	-	-	516,460	-	(98,225)	(98,225)	(98,225)	(102,673)	-	4,833,156										
71902	0.00401%	76,845	107,389	51,573	6,723	2,051	-	-	-	-	-	-	-	-	8,892	-	(1,691)	(1,691)	(1,691)	(1,768)	-	83,209										
71904	0.02548%	487,758	681,629	327,346	42,673	13,016	-	-	-	-	-	-	-	-	56,437	-	(10,734)	(10,734)	(10,734)	(11,220)	-	528,152										
71905	0.01847%	353,537	494,059	237,267	30,930	9,434	-	-	-	-	-	-	-	-	40,907	-	(7,780)	(7,780)	(7,780)	(8,132)	-	382,816										
72001	0.06455%	1,235,763	1,726,947	829,349	108,114	32,977	-	-	-	-	-	-	-	-	142,987	-	(27,195)	(27,195)	(27,195)	(28,426)	-	1,338,104										
72002	0.24785%	4,744,985	6,630,993	3,184,470	415,128	126,623	-	-	-	-	-	-	-	-	549,030	-	(104,420)	(104,420)	(104,420)	(109,148)	-	5,137,945										
72011	0.00032%	6,030	8,427	4,047	528	161	-	-	-	-	-	-	-	-	698	-	(133)	(133)	(133)	(139)	-	6,530										
72101	0.68036%	13,024,941	18,202,017	8,741,341	1,139,521	347,578	-	-	-	-	-	-	-	-	1,507,081	-	(286,631)	(286,631)	(286,631)	(299,611)	-	14,103,614										
72102	0.70565%	13,509,196	18,878,750	9,066,335	1,181,888	360,500	-	-	-	-	-	-	-	-	1,563,113	-	(297,287)	(297,287)	(297,287)	(310,750)	-	14,627,972										
72108	0.00788%	150,933	210,926	101,295	13,205	4,028	-	-	-	-	-	-	-	-	17,464	-	(3,321)	(3,321)	(3,321)	(3,472)	-	163,433										
72109	0.00467%	89,480	125,046	60,052	7,828	2,388	-	-	-	-	-	-	-	-	10,354	-	(1,969)	(1,969)	(1,969)	(2,058)	-	96,891										
72111	0.00416%	79,640	111,295	53,448	6,968	2,125	-	-	-	-	-	-	-	-	9,215	-	(1,753)	(1,753)	(1,753)</td													

Police Officers Retirement System (PORS)				Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																	
				Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,		Net Pension Liability as of June 30, 2013
				Difference									Difference								
Participating Employer	Proportionate Share	Discount Rate	Discount Rate	Total	between			Change in	between				Change in								
		Less 1.00%	Plus 1.00%	Pension Expense	Expected and Actual Experience	Assumption	Investment	Allocated	Expected and Actual Experience	Assumption	Investment	Allocated	2015	2016	2017	2018	Thereafter	7.50%	Discount Rate		
Total - PORS	100.0000%	1,914,427,438	2,675,362,636	1,284,816,794	167,488,738	51,087,560	-	-	-	-	-	221,513,290	-	(42,129,474)	(42,129,474)	(42,129,474)	(44,037,306)	(2)	2,072,972,509		
72123	0.02113%	404,557	565,358	271,507	35,394	10,796	-	-	-	-	-	46,810	-	(8,903)	(8,903)	(8,903)	(9,306)	-	438,061		
72126	0.00391%	74,816	104,553	50,211	6,545	1,997	-	-	-	-	-	8,657	-	(1,646)	(1,646)	(1,646)	(1,721)	-	81,012		
72201	0.20698%	3,962,539	5,537,546	2,659,352	346,673	105,743	-	-	-	-	-	458,495	-	(87,201)	(87,201)	(87,201)	(91,150)	-	4,290,701		
72202	0.84658%	16,207,122	22,649,031	10,876,976	1,417,923	432,496	-	-	-	-	-	1,875,283	-	(356,659)	(356,659)	(356,659)	(372,810)	-	17,549,329		
72302	0.83075%	15,904,029	22,225,468	10,673,564	1,391,406	424,408	-	-	-	-	-	1,840,213	-	(349,989)	(349,989)	(349,989)	(365,838)	-	17,221,136		
72303	0.00036%	6,930	9,685	4,651	606	185	-	-	-	-	-	802	-	(153)	(153)	(153)	(159)	-	7,504		
72304	0.00246%	46,999	65,680	31,542	4,112	1,254	-	-	-	-	-	5,438	-	(1,034)	(1,034)	(1,034)	(1,081)	-	50,891		
72305	3.00146%	57,460,774	80,299,939	38,563,262	5,027,107	1,533,373	-	-	-	-	-	6,648,633	-	(1,264,499)	(1,264,499)	(1,264,499)	(1,321,762)	-	62,219,441		
72309	0.31122%	5,958,100	8,326,290	3,998,620	521,260	158,995	-	-	-	-	-	689,396	-	(131,116)	(131,116)	(131,116)	(137,053)	-	6,451,526		
72314	0.11457%	2,193,264	3,065,029	1,471,950	191,883	58,528	-	-	-	-	-	253,777	-	(48,266)	(48,266)	(48,266)	(50,451)	-	2,374,901		
72321	0.00188%	35,896	50,163	24,090	3,140	958	-	-	-	-	-	4,153	-	(790)	(790)	(790)	(826)	-	38,868		
72323	0.33864%	6,482,921	9,059,714	4,350,839	567,175	173,000	-	-	-	-	-	750,122	-	(142,665)	(142,665)	(142,665)	(149,126)	-	7,019,810		
72324	0.14823%	2,837,660	3,965,556	1,904,420	248,260	75,725	-	-	-	-	-	328,338	-	(62,446)	(62,446)	(62,446)	(65,274)	-	3,072,664		
72328	0.03248%	621,825	868,985	417,321	54,402	16,594	-	-	-	-	-	71,950	-	(13,684)	(13,684)	(13,684)	(14,304)	-	673,322		
72329	0.18057%	3,456,901	4,830,929	2,320,007	302,436	92,249	-	-	-	-	-	399,989	-	(76,074)	(76,074)	(76,074)	(79,519)	-	3,743,187		
72332	0.13586%	2,600,845	3,634,614	1,745,488	227,542	69,405	-	-	-	-	-	300,937	-	(57,235)	(57,235)	(57,235)	(59,827)	-	2,816,237		
72333	0.09903%	1,895,838	2,649,385	1,272,341	165,862	50,591	-	-	-	-	-	219,362	-	(41,720)	(41,720)	(41,720)	(43,610)	-	2,052,844		
72338	0.14775%	2,828,643	3,952,955	1,898,368	247,471	75,484	-	-	-	-	-	327,295	-	(62,248)	(62,248)	(62,248)	(65,067)	-	3,062,900		
72343	0.08214%	1,572,415	2,197,409	1,055,284	137,567	41,961	-	-	-	-	-	181,940	-	(34,603)	(34,603)	(34,603)	(36,170)	-	1,702,636		
72346	0.15273%	2,923,924	4,086,108	1,962,314	255,807	78,027	-	-	-	-	-	338,319	-	(64,345)	(64,345)	(64,345)	(67,259)	-	3,166,072		
72349	0.00021%	3,944	5,511	2,647	345	105	-	-	-	-	-	456	-	(87)	(87)	(87)	(91)	-	4,270		
72352	0.03919%	750,226	1,048,421	503,494	65,635	20,020	-	-	-	-	-	86,807	-	(16,510)	(16,510)	(16,510)	(17,257)	-	812,356		
72353	0.01154%	220,963	308,790	148,294	19,332	5,897	-	-	-	-	-	25,567	-	(4,863)	(4,863)	(4,863)	(5,083)	-	239,262		
72402	0.18325%	3,508,207	4,902,629	2,354,440	306,925	93,618	-	-	-	-	-	405,925	-	(77,203)	(77,203)	(77,203)	(80,699)	-	3,798,743		
72403	0.43796%	8,384,446	11,717,045	5,626,996	733,535	223,744	-	-	-	-	-	970,142	-	(184,511)	(184,511)	(184,511)	(192,866)	-	9,078,811		
72409	0.00295%	56,380	78,789	37,838	4,933	1,505	-	-	-	-	-	6,524	-	(1,241)	(1,241)	(1,241)	(1,297)	-	61,049		
72412	0.01903%	364,239	509,014	244,449	31,866	9,720	-	-	-	-	-	42,145	-	(8,016)	(8,016)	(8,016)	(8,379)	-	394,404		
72501	0.17558%	3,361,275	4,697,295	2,255,830	294,070	89,697	-	-	-	-	-	388,924	-	(73,969)	(73,969)	(73,969)	(77,319)	-	3,639,642		
72502	0.01995%	381,871	533,655	256,282	33,409	10,190	-	-	-	-	-	44,185	-	(8,404)	(8,404)	(8,404)	(8,784)	-	413,496		
72509	0.02062%	394,717	551,606	264,904	34,533	10,533	-	-	-	-	-	45,672	-	(8,686)	(8,686)	(8,686)	(9,080)	-	427,405		
72510	0.01055%	201,991	282,278	135,561	17,672	5,390	-	-	-	-	-	23,372	-	(4,445)	(4,445)	(4,445)	(4,646)	-	218,719		
72601	3.33831%	63,909,580	89,311,979	42,891,206	5,591,298	1,705,463	-	-	-	-	-	7,394,807	-	(1,406,414)	(1,406,414)	(1,406,414)	(1,470,103)	-	69,202,311		
72602	0.27371%	5,239,979	7,322,735	3,516,672	458,433	139,832	-	-	-	-	-	606,304	-	(115,313)	(115,313)	(115,313)	(120,535)	-	5,673,933		
72604	1.53186%	29,326,348	40,982,810	19,681,595	2,565,693	782,590	-	-	-	-	-	3,393,273	-	(645,365)	(645,365)	(645,365)	(674,590)	-	31,755,037		
72605	0.10792%	2,066,069	2,887,278	1,386,587	180,756	55,134	-	-	-	-	-	239,059	-	(45,467)	(45,467)	(45,467)	(47,526)	-	2,237,173		
72606	0.02712%	519,135	725,478	348,404	45,418	13,853	-	-	-	-	-	60,068	-	(11,424)	(11,424)	(11,424)	(11,942)	-	562,128		
72614	0.01449%	277,343	387,580	186,131	24,264	7,401	-	-	-	-	-	32,091	-	(6,103)	(6,103)	(6,103)	(6,380)	-	300,312		
72616	0.00043%	8,251	11,531	5,538	722	220	-	-	-	-	-	955	-	(182)	(182)	(182)	(190)	-	8,935		
72622	0.00180%	34,441	48,130	23,114	3,013	919	-	-	-	-	-	3,985	-	(758)	(758)	(758)	(792)	-	37,293		
72701	0.41805%	8,003,283	11,184,380	5,371,189	700,188	213,572	-	-	-	-	-	926,039	-	(176,123)	(176,123)	(176,123)	(184,098)	-	8,666,082		
72702	0.09572%	1,832,471	2,560,830	1,229,814	160,319	48,901	-	-	-	-	-	212,030	-	(40,326)	(40,326)	(40,326)	(42,152)	-	1,984,229		
72705	0.13683%	2,619,568	3,660,779	1,758,053	229,180	69,905	-	-	-	-	-	303,103	-	(57,647)	(57,647)	(57,647)	(60,258)	-	2,836,510		
72801	0.18728%	3,585,378	5,010,473	2,406,231	313,676	95,678	-	-	-	-	-	414,855	-	(78,901)	(78,901)	(78,901)	(82,474)	-	3,882,304		

Police Officers Retirement System (PORS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											

Police Officers Retirement System (PORS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											

Police Officers Retirement System (PORS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											

Police Officers Retirement System (PORS)			Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014																												
			Net Pension Liability as of June 30, 2014			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						Net Pension Liability as of June 30, 2013							
						Difference			Change in			Difference			Change in																
Participating Employer	Proportionate Share	Discount Rate	Discount Rate	Less 1.00%	Plus 1.00%	Total	between		Pension Expense	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	2015	2016	2017	2018	Thereafter	Discount Rate	7.50%							
Total - PORS	100.0000%	1,914,427,438	2,675,362,636	1,284,816,794	167,488,738	51,087,560	-	-	-	-	-	-	-	221,513,290	-	(42,129,474)	(42,129,474)	(42,129,474)	(44,037,306)	(2)	2,072,972,509										
81501	0.00598%	114,444	159,933	76,806	10,012	3,054	-	-	-	-	-	-	-	13,242	-	(2,518)	(2,518)	(2,518)	(2,633)	-	123,922										
81601	0.00019%	3,561	4,976	2,390	312	95	-	-	-	-	-	-	-	412	-	(78)	(78)	(78)	(82)	-	3,856										
81701	0.00015%	2,776	3,879	1,863	243	74	-	-	-	-	-	-	-	321	-	(61)	(61)	(61)	(64)	-	3,006										
81802	0.02671%	511,363	714,616	343,187	44,738	13,646	-	-	-	-	-	-	-	59,168	-	(11,253)	(11,253)	(11,253)	(11,763)	-	553,712										
82001	0.00016%	2,967	4,147	1,991	260	79	-	-	-	-	-	-	-	343	-	(65)	(65)	(65)	(68)	-	3,213										
82101	0.00373%	71,351	99,711	47,885	6,242	1,904	-	-	-	-	-	-	-	8,256	-	(1,570)	(1,570)	(1,570)	(1,641)	-	77,260										
82106	0.00005%	1,015	1,418	681	89	27	-	-	-	-	-	-	-	117	-	(22)	(22)	(22)	(23)	-	1,099										
82107	0.00072%	13,822	19,316	9,276	1,209	369	-	-	-	-	-	-	-	1,599	-	(304)	(304)	(304)	(318)	-	14,967										
82201	0.00567%	108,567	151,720	72,862	9,498	2,897	-	-	-	-	-	-	-	12,562	-	(2,389)	(2,389)	(2,389)	(2,497)	-	117,558										
82301	0.01843%	352,752	492,962	236,740	30,861	9,413	-	-	-	-	-	-	-	40,816	-	(7,763)	(7,763)	(7,763)	(8,114)	-	381,966										
82401	0.00109%	20,791	29,054	13,953	1,819	555	-	-	-	-	-	-	-	2,406	-	(458)	(458)	(458)	(478)	-	22,512										
82402	0.00055%	10,472	14,634	7,028	916	279	-	-	-	-	-	-	-	1,212	-	(230)	(230)	(230)	(241)	-	11,339										
82501	0.00210%	40,165	56,129	26,955	3,514	1,072	-	-	-	-	-	-	-	4,647	-	(884)	(884)	(884)	(924)	-	43,491										
82502	0.00174%	33,215	46,418	22,292	2,906	886	-	-	-	-	-	-	-	3,843	-	(731)	(731)	(731)	(764)	-	35,966										
82601	0.02015%	385,757	539,086	258,891	33,749	10,294	-	-	-	-	-	-	-	44,635	-	(8,489)	(8,489)	(8,489)	(8,874)	-	417,704										
82701	0.00155%	29,616	41,388	19,876	2,591	790	-	-	-	-	-	-	-	3,427	-	(652)	(652)	(652)	(681)	-	32,069										
82801	0.00309%	59,194	82,722	39,727	5,179	1,580	-	-	-	-	-	-	-	6,849	-	(1,303)	(1,303)	(1,303)	(1,362)	-	64,096										
82901	0.00282%	54,006	75,472	36,245	4,725	1,441	-	-	-	-	-	-	-	6,249	-	(1,188)	(1,188)	(1,188)	(1,242)	-	58,479										
83001	0.00147%	28,161	39,355	18,900	2,464	751	-	-	-	-	-	-	-	3,258	-	(620)	(620)	(620)	(648)	-	30,493										
83202	0.00180%	34,536	48,264	23,178	3,021	922	-	-	-	-	-	-	-	3,996	-	(760)	(760)	(760)	(794)	-	37,396										
83205	0.00679%	130,009	181,684	87,252	11,374	3,469	-	-	-	-	-	-	-	15,043	-	(2,861)	(2,861)	(2,861)	(2,991)	-	140,776										
83206	0.02418%	462,928	646,929	310,682	40,500	12,353	-	-	-	-	-	-	-	53,564	-	(10,187)	(10,187)	(10,187)	(10,649)	-	501,265										
83402	0.00166%	31,856	44,518	21,379	2,787	850	-	-	-	-	-	-	-	3,686	-	(701)	(701)	(701)	(733)	-	34,494										
83501	0.00275%	52,551	73,439	35,268	4,598	1,402	-	-	-	-	-	-	-	6,081	-	(1,156)	(1,156)	(1,156)	(1,209)	-	56,903										
83601	0.00490%	93,845	131,146	62,982	8,210	2,504	-	-	-	-	-	-	-	10,859	-	(2,065)	(2,065)	(2,065)	(2,159)	-	101,617										
83701	0.00130%	24,811	34,673	16,651	2,171	662	-	-	-	-	-	-	-	2,871	-	(546)	(546)	(546)	(571)	-	26,866										
83805	0.00609%	116,512	162,823	78,194	10,193	3,109	-	-	-	-	-	-	-	13,481	-	(2,564)	(2,564)	(2,564)	(2,680)	-	126,161										
83806	0.00092%	17,574	24,560	11,795	1,538	469	-	-	-	-	-	-	-	2,033	-	(387)	(387)	(387)	(404)	-	19,030										
83901	0.00217%	41,466	57,948	27,829	3,628	1,107	-	-	-	-	-	-	-	4,798	-	(913)	(913)	(913)	(954)	-	44,901										
84002	0.01742%	333,455	465,995	223,789	29,173	8,898	-	-	-	-	-	-	-	38,583	-	(7,338)	(7,338)	(7,338)	(7,670)	-	361,070										
84003	0.04241%	811,851	1,134,541	544,852	71,027	21,665	-	-	-	-	-	-	-	93,937	-	(17,866)	(17,866)	(17,866)	(18,675)	-	879,085										
84203	0.00749%	143,429	200,438	96,258	12,548	3,827	-	-	-	-	-	-	-	16,596	-	(3,156)	(3,156)	(3,156)	(3,299)	-	155,307										
84207	0.00665%	127,329	177,938	85,453	11,140	3,398	-	-	-	-	-	-	-	14,733	-	(2,802)	(2,802)	(2,802)	(2,929)	-	137,873										
84208	0.00064%	12,214	17,069	8,197	1,069	326	-	-	-	-	-	-	-	1,413	-	(269)	(269)	(269)	(281)	-	13,226										
84209	0.00683%	130,736	182,701	87,740	11,438	3,489	-	-	-	-	-	-	-	15,127	-	(2,877)	(2,877)	(2,877)	(3,007)	-	141,563										
84210	0.00925%	177,085	247,471	118,846	15,493	4,726	-	-	-	-	-	-	-	20,490	-	(3,897)	(3,897)	(3,897)	(4,073)	-	191,750										
84211	0.00017%	3,178	4,441	2,133	278	85	-	-	-	-	-	-	-	368	-	(70)	(70)	(70)	(73)	-	3,441										
84212	0.00097%	18,551	25,924	12,450	1,623	495	-	-	-	-	-	-	-	2,146	-	(408)	(408)	(408)	(427)	-	20,087										
84301	0.01213%	232,143	324,414	155,797	20,310	6,195	-	-	-	-	-	-	-	26,861	-	(5,109)	(5,109)	(5,109)	(5,340)	-	251,369										
84401	0.00592%	113,392	158,462	76,100	9,920	3,026	-	-	-	-	-	-	-	13,120	-	(2,495)	(2,495)	(2,495)	(2,608)	-	122,782										
84603	0.00344%	65,875	92,059	44,211	5,763	1,758	-	-	-	-	-	-	-	7,622	-	(1,450)	(1,450)	(1,450)	(1,515)	-	71,331										
84604	0.00249%	47,708	66,670	32,018	4,174	1,273	-	-	-	-	-	-	-	5,520	-	(1,050)	(1,050)	(1,050)	(1,097)	-	51,658										
84605	0.00004%	727	1,017	488	64	19	-	-	-	-	-	-	-	84	-	(16)	(16)	(16)	(17)	-	788										

Police Officers Retirement System (PORS)												Allocation of the NPL, Pension Expense, and Deferred Outflows/(Inflows) of Resources for the Plan Year Ended June 30, 2014											

