

South Carolina Retirement System

	<u>Total Pension</u>	<u>Fiduciary Net</u>	<u>Net Pension</u>
	<u>Liability</u>	<u>Position</u>	<u>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:***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	<u>1,206,693,870</u>

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	<u>(719,747,964)</u>

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</u>	<u>Fiduciary Net</u>	<u>Net Pension</u>
	<u>Liability</u>	<u>Position</u>	<u>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***

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	<u>167,488,738</u>

Actual Employer Contributions (per the Systems' June 30, 2014 audited financial statements)	(155,608,079)
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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	<u>(158,545,071)</u>

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)		<u>4.856</u>
	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)		<u>5</u>
	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,					Net Pension Liability as of June 30, 2013
			Discount Rate	Discount Rate	Total	Difference			Change in	Difference			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
		158,049	204,525	119,275	11,077	4,478	-	-	-	-	-	13,325	-	(1,946)	(1,946)	(1,946)	(3,008)	-	164,656
10001	0.000918%	824,163	1,066,518	621,969	57,764	23,353	-	-	-	-	-	69,483	-	(10,147)	(10,147)	(10,147)	(15,688)	-	858,617
10002	0.004787%	10,782,810	13,953,623	8,137,442	755,752	305,539	-	-	-	-	-	909,069	-	(132,761)	(132,761)	(132,761)	(205,247)	-	11,233,588
10100	0.062630%	8,782,575	11,365,196	6,627,929	615,559	248,861	-	-	-	-	-	740,435	-	(108,133)	(108,133)	(108,133)	(167,174)	-	9,149,733
10200	0.051012%	34,489,840	44,631,987	26,028,380	2,417,346	977,297	-	-	-	-	-	2,907,745	-	(424,648)	(424,648)	(424,648)	(656,503)	-	35,931,697
10300	0.200328%	4,385,950	5,675,691	3,309,937	307,405	124,279	-	-	-	-	-	369,768	-	(54,001)	(54,001)	(54,001)	(83,485)	-	4,569,306
10600	0.025475%	3,445,747	4,459,010	2,600,395	241,508	97,638	-	-	-	-	-	290,502	-	(42,425)	(42,425)	(42,425)	(65,589)	-	3,589,798
10700	0.020014%	1,735,786	2,246,215	1,309,942	121,659	49,185	-	-	-	-	-	146,339	-	(21,371)	(21,371)	(21,371)	(33,040)	-	1,808,351
10900	0.010082%	870,476	1,126,449	656,920	61,010	24,666	-	-	-	-	-	73,387	-	(10,718)	(10,718)	(10,718)	(16,569)	-	906,866
12300	0.005056%	3,514,442	4,547,905	2,652,237	246,322	99,584	-	-	-	-	-	296,293	-	(43,271)	(43,271)	(43,271)	(66,896)	-	3,661,364
13300	0.020413%	3,664,571	4,742,182	2,765,535	256,845	103,839	-	-	-	-	-	308,950	-	(45,119)	(45,119)	(45,119)	(69,754)	-	3,817,770
13600	0.021285%	784,220	1,014,829	591,826	54,965	22,221	-	-	-	-	-	66,115	-	(9,656)	(9,656)	(9,656)	(14,927)	-	817,005
13700	0.004555%	1,698,082	2,197,423	1,281,488	119,016	48,116	-	-	-	-	-	143,161	-	(20,907)	(20,907)	(20,907)	(32,322)	-	1,769,070
20101	0.009863%	11,923,243	15,429,414	8,998,090	835,684	337,855	-	-	-	-	-	1,005,216	-	(146,802)	(146,802)	(146,802)	(226,955)	-	12,421,697
20102	0.069254%	16,566,927	21,438,629	12,502,530	1,161,153	469,437	-	-	-	-	-	1,396,713	-	(203,977)	(203,977)	(203,977)	(315,346)	-	17,259,512
20105	0.096226%	463,473	599,763	349,768	32,484	13,133	-	-	-	-	-	39,074	-	(5,706)	(5,706)	(5,706)	(8,822)	-	482,849
20200	0.002692%	2,279,661	2,950,023	1,720,387	159,778	64,596	-	-	-	-	-	192,192	-	(28,068)	(28,068)	(28,068)	(43,393)	-	2,374,963
20300	0.013241%	3,293,896	4,262,505	2,485,798	230,865	93,335	-	-	-	-	-	277,699	-	(40,555)	(40,555)	(40,555)	(62,698)	-	3,431,598
20400	0.085753%	14,763,824	19,105,301	11,141,786	1,034,776	418,345	-	-	-	-	-	1,244,698	-	(181,776)	(181,776)	(181,776)	(281,025)	-	15,381,029
20500	0.037060%	6,380,503	8,256,766	4,815,162	447,201	180,797	-	-	-	-	-	537,923	-	(78,558)	(78,558)	(78,558)	(121,451)	-	6,647,242
20600	0.110550%	19,033,045	24,629,938	14,363,631	1,334,000	539,316	-	-	-	-	-	1,604,624	-	(234,340)	(234,340)	(234,340)	(362,288)	-	19,828,726
21100	0.008433%	1,451,883	1,878,826	1,095,690	101,760	41,140	-	-	-	-	-	122,404	-	(17,876)	(17,876)	(17,876)	(27,636)	-	1,512,579
21400	0.447882%	77,110,432	99,785,670	58,192,779	5,404,565	2,184,985	-	-	-	-	-	6,500,972	-	(949,405)	(949,405)	(949,405)	(1,467,773)	-	80,334,054
21900	0.002953%	508,409	657,912	383,680	35,634	14,406	-	-	-	-	-	42,863	-	(6,260)	(6,260)	(6,260)	(9,677)	-	529,663
22100	0.020240%	3,484,657	4,509,362	2,629,759	244,235	98,741	-	-	-	-	-	293,782	-	(42,904)	(42,904)	(42,904)	(66,329)	-	3,630,334
22200	0.000888%	152,884	197,842	115,377	10,715	4,332	-	-	-	-	-	12,889	-	(1,882)	(1,882)	(1,882)	(2,910)	-	159,276
30100	4.086408%	703,543,982	910,429,448	530,942,151	49,310,432	19,935,471	-	-	-	-	-	59,313,877	-	(8,662,223)	(8,662,223)	(8,662,223)	(13,391,740)	-	732,955,826
30200	0.364117%	62,688,876	81,123,284	47,309,291	4,393,778	1,776,339	-	-	-	-	-	5,285,129	-	(771,843)	(771,843)	(771,843)	(1,193,263)	-	65,309,601
30300	2.601067%	447,817,506	579,503,561	337,953,561	31,386,916	12,689,264	-	-	-	-	-	37,754,281	-	(5,513,651)	(5,513,651)	(5,513,651)	(8,524,064)	-	466,538,633
30400	0.445350%	76,674,506	99,221,554	57,863,799	5,374,011	2,172,633	-	-	-	-	-	6,464,220	-	(944,037)	(944,037)	(944,037)	(1,459,475)	-	79,879,903
30500	1.956706%	336,879,904	435,943,439	254,232,497	23,611,451	9,545,759	-	-	-	-	-	28,401,432	-	(4,147,757)	(4,147,757)	(4,147,757)	(6,412,402)	-	350,963,255
30600	0.333083%	57,345,850	74,209,078	43,277,080	4,019,292	1,624,940	-	-	-	-	-	4,834,673	-	(706,058)	(706,058)	(706,058)	(1,091,560)	-	59,743,208
30700	0.031510%	5,424,977	7,020,256	4,094,057	380,229	153,721	-	-	-	-	-	457,365	-	(66,794)	(66,794)	(66,794)	(103,263)	-	5,651,770
30800	0.149459%	25,731,885	33,298,651	19,419,031	1,803,513	729,133	-	-	-	-	-	2,169,386	-	(316,818)	(316,818)	(316,818)	(489,798)	-	26,807,613
30900	0.034471%	5,934,763	7,679,951	4,478,776	415,959	168,166	-	-	-	-	-	500,344	-	(73,070)	(73,070)	(73,070)	(112,966)	-	6,182,868
31100	0.078114%	13,448,641	17,403,374	10,149,260	942,597	381,078	-	-	-	-	-	1,133,819	-	(165,583)	(165,583)	(165,583)	(255,991)	-	14,010,865
31102	0.082090%	14,133,177	18,289,205	10,665,857	990,575	400,475	-	-	-	-	-	1,191,530	-	(174,012)	(174,012)	(174,012)	(269,021)	-	14,724,018
31104	0.176034%	30,307,219	39,219,416	22,871,890	2,124,191	858,779	-	-	-	-	-	2,555,120	-	(373,151)	(373,151)	(373,151)	(576,888)	-	31,574,220
31105	0.051732%	8,906,535	11,525,608	6,721,478	624,247	252,374	-	-	-	-	-	750,886	-	(109,660)	(109,660)	(109,660)	(169,533)	-	9,278,875
31107	0.086284%	14,855,244	19,223,605	11,210,778	1,041,184	420,935	-	-	-	-	-	1,252,405	-	(182,902)	(182,902)	(182,902)	(282,765)	-	15,476,272
31108	0.464559%	79,981,659	103,501,215	60,359,602	5,605,805	2,266,344	-	-	-	-	-	6,743,037	-	(984,756)	(984,756)	(984,756)	(1,522,425)	-	83,325,313
31113	0.044492%	7,660,047	9,912,575	5,780,793	536,882	217,054	-	-	-	-	-	645,798	-	(94,313)	(94,313)	(94,313)	(145,807)	-	7,980,278
31121	0.180446%	31,066,819	40,202,386	23,445,135	2,177,431	880,303	-	-	-	-	-	2,619,159	-	(382,503)	(382,503)	(382,503)	(591,347)	-	32,365,575
31123	0.423959%	72,991,685	94,455,756	55,084,492	5,115,887	2,068,277	-	-	-	-	-	6,153,731	-	(898,693)	(898,693)	(898,693)	(1,389,374)	-	76,043,121
31124	0.180110%	31,008,971	40,127,527	23,401,479	2,173,376	878,664	-	-	-	-	-	2,614,282	-	(381,791)	(381,791)	(381,791)	(590,246)	-	32,305,

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
			Discount Rate	Discount Rate	Total	Difference			Change in	Difference			Change in						
			Less 1.00%	Plus 1.00%	Pension	between	Assumption	Investment	Allocated	between	Assumption	Investment	Allocated						
Participating Employer	Proportionate Share	Discount Rate 7.50%	6.50%	8.50%	Expense	Expected and Actual Experience	Changes	Experience	Proportion	Expected and Actual Experience	Changes	Experience	Proportion	2015	2016	2017	2018	Thereafter	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
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)	-	
52200	0.142824%	24,589,558	31,820,409	18,556,953	1,723,448	696,765	-	-	-	-	-	2,073,079	-	(302,753)	(302,753)	(302,753)	(468,054)	-	
52600	0.030111%	5,184,116	6,708,567	3,912,287	363,348	146,896	-	-	-	-	-	437,059	-	(63,828)	(63,828)	(63,828)	(98,678)	-	
52700	0.001333%	229,498	296,985	173,195	16,085	6,503	-	-	-	-	-	19,348	-	(2,826)	(2,826)	(2,826)	(4,368)	-	
53000	0.033216%	5,718,694	7,400,344	4,315,716	400,815	162,044	-	-	-	-	-	482,128	-	(70,410)	(70,410)	(70,410)	(108,854)	-	
53300	0.001779%	306,285	396,352	231,143	21,467	8,679	-	-	-	-	-	25,822	-	(3,771)	(3,771)	(3,771)	(5,830)	-	
53900	0.010831%	1,864,739	2,413,088	1,407,259	130,697	52,839	-	-	-	-	-	157,211	-	(22,959)	(22,959)	(22,959)	(35,495)	-	
54000	0.015091%	2,598,170	3,362,193	1,960,756	182,102	73,621	-	-	-	-	-	219,045	-	(31,989)	(31,989)	(31,989)	(49,455)	-	
54100	0.022583%	3,888,044	5,031,369	2,934,182	272,508	110,171	-	-	-	-	-	327,790	-	(47,871)	(47,871)	(47,871)	(74,008)	-	
54200	0.140297%	24,154,492	31,257,407	18,228,623	1,692,955	684,437	-	-	-	-	-	2,036,400	-	(297,397)	(297,397)	(297,397)	(459,773)	-	
54300	0.382119%	65,788,224	85,134,032	49,648,270	4,611,007	1,864,161	-	-	-	-	-	5,546,427	-	(810,003)	(810,003)	(810,003)	(1,252,258)	-	
54400	0.000441%	75,926	98,252	57,299	5,322	2,151	-	-	-	-	-	6,401	-	(935)	(935)	(935)	(1,445)	-	
60100	0.045260%	7,792,272	10,083,681	5,880,578	546,150	220,800	-	-	-	-	-	656,945	-	(95,941)	(95,941)	(95,941)	(148,323)	-	

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
			Discount Rate	Discount Rate	Total	Difference			Change in	Difference			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
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)	-	836,376
70220	0.008122%	1,398,339	1,809,537	1,055,282	98,008	39,623	-	-	-	-	-	117,890	-	(17,217)	(17,217)	(17,217)	(26,617)	-	1,456,797
70222	0.000549%	94,520	122,314	71,331	6,625	2,678	-	-	-	-	-	7,969	-	(1,164)	(1,164)	(1,164)	(1,799)	-	98,471

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
			Discount Rate	Discount Rate	Total	Difference				Difference			Change in						
Participating	Proportionate		Less 1.00%	Plus 1.00%	Pension	between	Assumption	Investment	Change in	between	Assumption	Investment	Change in						
Employer	Share	Discount Rate	6.50%	8.50%	Expense	Expected and	Changes	Experience	Proportion	Expected and	Changes	Experience	Proportion						Discount Rate
		7.50%				Actual Experience				Actual Experience				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
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	0.002262%	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	299,803	121,206	-	-	-	-	-	360,623	-	(52,666)	(52,666)	(52,666)	(81,421)	-	4,456,307
70704	0.100025%	17,220,989	22,285,025	12,996,130	1,206,996	487,970	-	-	-	-	-	1,451,855	-	(212,030)	(212,030)	(212,030)	(327,796)	-	17,940,917

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
			Discount Rate	Discount Rate	Total	Difference			Change in	Difference			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
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)	-	1,483,702
71032	0.009243%	1,591,338	2,059,290	1,200,932	111,535	45,092	-	-	-	-	-	134,161	-	(19,593)	(19,593)	(19,593)	(30,291)	-	1,657,864
71034	0.002903%	499,800	646,773	377,183	35,030	14,162	-	-	-	-	-	42,137	-	(6,154)	(6,154)	(6,154)	(9,514)	-	520,695

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									
			Discount Rate	Discount Rate	Total	between			Change in	between			Change in						
Participating	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	Expected and	Assumption	Investment	Allocated	Expected and	Assumption	Investment	Allocated						Discount Rate
Employer	Share	7.50%	6.50%	8.50%	Expense	Actual Experience	Changes	Experience	Proportion	Actual Experience	Changes	Experience	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
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)	(75,359)	-	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	624,790	252,593	-	-	-	-	-	751,539	-	(109,755)	(109,755)	(109,755)	(169,681)	-	9,286,947

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									
			Discount Rate	Discount Rate	Total	between			Change in	between			Change in						
Participating	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	Expected and	Assumption	Investment	Allocated	Expected and	Assumption	Investment	Allocated						Discount Rate
Employer	Share	7.50%	6.50%	8.50%	Expense	Actual Experience	Changes	Experience	Proportion	Actual Experience	Changes	Experience	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
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	0.001852%	318,853	412,616	240,628	22,348	9,035	-	-	-	-	-	26,882	-	(3,926)	(3,926)	(3,926)	(6,069)	-	332,183
71906	0.018733%	3,225,202	4,173,610	2,433,957	226,050	91,389	-	-	-	-	-	271,908	-	(39,710)	(39,710)	(39,710)	(61,391)	-	3,360,032
72001	0.027199%	4,682,766	6,059,789	3,533,934	328,209	132,690	-	-	-	-	-	394,791	-	(57,655)	(57,655)	(57,655)	(89,135)	-	4,878,530

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
			Discount Rate	Discount Rate	Total	Difference between			Change in	Difference 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
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)	(66,906)	-	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	16,244,619	9,473,500	879,837	355,705	-	-	-	-	-	1,058,326	-	(154,558)	(154,558)	(154,558)	(238,946)	-	13,077,991
72305	0.655215%	112,806,301	145,978,333	85,131,310	7,906,439	3,196,456	-	-	-	-	-	9,510,394	-	(1,388,902)	(1,388,902)	(1,388,902)	(2,147,232)	-	117,522,198
72306	0.126513%	21,781,344	28,186,407	16,437,685	1,526,625	617,192	-	-	-	-	-	1,836,326	-	(268,178)	(268,178)	(268,178)	(414,601)	-	22,691,919
72307	0.044320%	7,630,435	9,874,255	5,758,445	534,807	216,214	-	-	-	-	-	643,301	-	(93,948)	(93,948)	(93,948)	(145,243)	-	7,949,427
72309	0.039749%	6,843,460	8,855,861	5,164,541	479,649	193,915	-	-	-	-	-	576,954	-	(84,259)	(84,259)	(84,259)	(130,263)	-	7,129,553
72314	0.041344%	7,118,066	9,211,218	5,371,777	498,896	201,696	-	-	-	-	-	600,105	-	(87,640)	(87,640)	(87,640)	(135,490)	-	7,415,639
72316	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
72319	0.044055%	7,584,810	9,815,214	5,724,014	531,609	214,922	-	-	-	-	-	639,455	-	(93,386)	(93,386)	(93,386)	(144,374)	-	7,901,895

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									
			Discount Rate	Discount Rate	Total	between			Change in	between			Change in						
Participating	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	Expected and	Assumption	Investment	Allocated	Expected and	Assumption	Investment	Allocated						Discount Rate
Employer	Share	7.50%	6.50%	8.50%	Expense	Actual Experience	Changes	Experience	Proportion	Actual Experience	Changes	Experience	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
72321	0.128788%	22,173,024	28,693,265	16,733,273	1,554,077	628,290	-	-	-	-	-	1,869,348	-	(273,000)	(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	0.035061%	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	0.008702%	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																		
		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			Difference			Change in						
Participating	Proportionate		Less 1.00%	Plus 1.00%	Pension	between	Assumption	Investment	between	Assumption	Investment	Change in						
Employer	Share	Discount Rate	6.50%	8.50%	Expense	Expected and	Changes	Experience	Expected and	Changes	Experience	Allocated						Discount Rate
		7.50%				Actual Experience		Proportion	Actual Experience			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
72513	0.007241%	1,246,660	1,613,255	940,815	87,377	35,325	-	-	-	-	105,103	-	(15,349)	(15,349)	(15,349)	(23,730)	-	1,298,777
72601	0.497406%	85,636,823	110,819,348	64,627,374	6,002,168	2,426,587	-	-	-	-	7,219,809	-	(1,054,384)	(1,054,384)	(1,054,384)	(1,630,070)	-	89,216,893
72602	0.048607%	8,368,514	10,829,375	6,315,450	586,538	237,128	-	-	-	-	705,527	-	(103,035)	(103,035)	(103,035)	(159,292)	-	8,718,362
72604	0.222439%	38,296,621	49,558,198	28,901,236	2,684,158	1,085,165	-	-	-	-	3,228,684	-	(471,518)	(471,518)	(471,518)	(728,964)	-	39,897,622
72605	0.019670%	3,386,522	4,382,369	2,555,700	237,357	95,960	-	-	-	-	285,508	-	(41,696)	(41,696)	(41,696)	(64,461)	-	3,528,096
72606	0.007702%	1,326,029	1,715,964	1,000,712	92,940	37,574	-	-	-	-	111,794	-	(16,326)	(16,326)	(16,326)	(25,241)	-	1,381,464
72608	0.157887%	27,182,907	35,176,364	20,514,071	1,905,213	770,249	-	-	-	-	2,291,717	-	(334,683)	(334,683)	(334,683)	(517,418)	-	28,319,296
72609	0.004023%	692,627	896,302	522,704	48,545	19,626	-	-	-	-	58,394	-	(8,528)	(8,528)	(8,528)	(13,184)	-	721,583
72611	0.013783%	2,372,976	3,070,777	1,790,809	166,319	67,240	-	-	-	-	200,059	-	(29,217)	(29,217)	(29,217)	(45,169)	-	2,472,179
72612	0.001044%	179,742	232,598	135,646	12,598	5,093	-	-	-	-	15,154	-	(2,213)	(2,213)	(2,213)	(3,421)	-	187,256
72613	0.000431%	74,204	96,024	55,999	5,201	2,103	-	-	-	-	6,256	-	(914)	(914)	(914)	(1,412)	-	77,306
72614	0.001926%	331,593	429,102	250,243	23,241	9,396	-	-	-	-	27,956	-	(4,083)	(4,083)	(4,083)	(6,312)	-	345,456
72615	0.045865%	7,896,432	10,218,472	5,959,185	553,450	223,752	-	-	-	-	665,727	-	(97,223)	(97,223)	(97,223)	(150,306)	-	8,226,545
72616	0.042585%	7,331,725	9,487,706	5,533,019	513,871	207,750	-	-	-	-	618,118	-	(90,270)	(90,270)	(90,270)	(139,557)	-	7,638,230
72617	0.039245%	6,756,688	8,743,572	5,099,056	473,567	191,456	-	-	-	-	569,638	-	(83,190)	(83,190)	(83,190)	(128,611)	-	7,039,153
72619	0.010053%	1,730,793	2,239,754	1,306,174	121,309	49,043	-	-	-	-	145,918	-	(21,310)	(21,310)	(21,310)	(32,945)	-	1,803,150
72620	0.003882%	668,352	864,888	504,384	46,844	18,938	-	-	-	-	56,347	-	(8,229)	(8,229)	(8,229)	(12,722)	-	696,292
72621	0.004207%	724,306	937,297	546,611	50,766	20,524	-	-	-	-	61,064	-	(8,918)	(8,918)	(8,918)	(13,787)	-	754,586
72622	0.021456%	3,694,012	4,780,280	2,787,753	258,908	104,673	-	-	-	-	311,432	-	(45,482)	(45,482)	(45,482)	(70,314)	-	3,848,441
72701	0.042983%	7,400,248	9,576,378	5,584,730	518,673	209,692	-	-	-	-	623,895	-	(91,114)	(91,114)	(91,114)	(140,861)	-	7,709,617
72702	0.009343%	1,608,555	2,081,570	1,213,925	112,741	45,580	-	-	-	-	135,613	-	(19,805)	(19,805)	(19,805)	(30,618)	-	1,675,801
72704	0.017395%	2,994,842	3,875,511	2,260,112	209,904	84,861	-	-	-	-	252,487	-	(36,873)	(36,873)	(36,873)	(57,006)	-	3,120,042
72705	0.013910%	2,394,841	3,099,072	1,807,310	167,851	67,860	-	-	-	-	201,903	-	(29,486)	(29,486)	(29,486)	(45,585)	-	2,494,958
72801	0.044826%	7,717,551	9,986,989	5,824,189	540,913	218,683	-	-	-	-	650,646	-	(95,021)	(95,021)	(95,021)	(146,901)	-	8,040,185
72802	0.083868%	14,439,289	18,685,334	10,896,870	1,012,030	409,149	-	-	-	-	1,217,337	-	(177,780)	(177,780)	(177,780)	(274,847)	-	15,042,927
72803	0.010712%	1,844,251	2,386,575	1,391,797	129,261	52,258	-	-	-	-	155,484	-	(22,707)	(22,707)	(22,707)	(35,105)	-	1,921,351
72806	0.000316%	54,405	70,403	41,058	3,813	1,542	-	-	-	-	4,587	-	(670)	(670)	(670)	(1,036)	-	56,679
72807	0.000364%	62,669	81,097	47,294	4,392	1,776	-	-	-	-	5,283	-	(772)	(772)	(772)	(1,193)	-	65,289
72808	0.012581%	2,166,031	2,802,978	1,634,634	151,814	61,376	-	-	-	-	182,612	-	(26,669)	(26,669)	(26,669)	(41,230)	-	2,256,583
72809	0.010238%	1,762,644	2,280,971	1,330,211	123,541	49,946	-	-	-	-	148,604	-	(21,702)	(21,702)	(21,702)	(33,551)	-	1,836,332
72810	0.001223%	210,560	272,478	158,903	14,758	5,966	-	-	-	-	17,752	-	(2,592)	(2,592)	(2,592)	(4,008)	-	219,363
72901	0.112016%	19,285,442	24,956,555	14,554,106	1,351,690	546,468	-	-	-	-	1,625,903	-	(237,448)	(237,448)	(237,448)	(367,092)	-	20,091,674
72902	0.043699%	7,523,519	9,735,899	5,677,759	527,313	213,185	-	-	-	-	634,288	-	(92,632)	(92,632)	(92,632)	(143,208)	-	7,838,042
72903	0.006737%	1,159,888	1,500,967	875,330	81,295	32,866	-	-	-	-	97,787	-	(14,281)	(14,281)	(14,281)	(22,078)	-	1,208,377
72904	0.000439%	75,581	97,807	57,039	5,297	2,142	-	-	-	-	6,372	-	(931)	(931)	(931)	(1,439)	-	78,741
72905	0.039012%	6,716,573	8,691,661	5,068,783	470,755	190,319	-	-	-	-	566,256	-	(82,696)	(82,696)	(82,696)	(127,848)	-	6,997,361
72907	0.030352%	5,225,608	6,762,260	3,943,599	366,256	148,072	-	-	-	-	440,557	-	(64,339)	(64,339)	(64,339)	(99,468)	-	5,444,066
72908	0.006051%	1,041,782	1,348,130	786,199	73,017	29,520	-	-	-	-	87,830	-	(12,827)	(12,827)	(12,827)	(19,830)	-	1,085,334
72909	0.003961%	681,953	882,489	514,648	47,797	19,324	-	-	-	-	57,494	-	(8,396)	(8,396)	(8,396)	(12,981)	-	710,462
72910	0.016279%	2,802,704	3,626,873	2,115,111	196,438	79,417	-	-	-	-	236,288	-	(34,508)	(34,508)	(34,508)	(53,349)	-	2,919,872
72911	0.006004%	1,033,690	1,337,658	780,093	72,450	29,290	-	-	-	-	87,148	-	(12,727)	(12,727)	(12,727)	(19,676)	-	1,076,903
72912	0.003718%	640,116	828,350	483,075	44,865	18,138	-	-	-	-	53,966	-	(7,881)	(7,881)	(7,881)	(12,184)	-	666,877
72913	0.000285%	49,068	63,496	37,030	3,439	1,390	-	-	-	-	4,137	-	(604)	(604)	(604)	(934)	-	51,119
73001	0.028195%	4,854,244	6,281,692	3,663,343	340,227	137,549	-	-	-	-	409,248	-	(59,767)	(59,767)	(59,767)	(92,399)	-	5,057,177
73002	0.081547%	14,039,690	18,168,227	10,595,305	984,023	397,826	-	-	-	-	1,183,648	-	(172,860)	(172,860)	(172,860)	(267,241)	-	14,626,623
73003	0.039761%	6,845,526	8,858,534	5,166,100	479,794	193,973	-	-	-	-	577,128	-	(84,284)	(84,284)	(84,284)	(130,302)	-	7,131,705

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
			Discount Rate	Discount Rate	Total	Difference between			Change in	Difference 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
73503	0.008219%	1,415,039	1,831,148	1,067,885	99,178	40,096	-	-	-	-	-	119,298	-	(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)	(14,075)	-	770,370
73506	0.000021%	3,616	4,679	2,729	253	102	-	-	-	-	-	305	-	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(11,349)	-	621,139
73608	0.000116%	19,971	25,844	15,072	1,400	566	-	-	-	-	-	1,684	-	(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)	(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)	(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)	(30,323)	-	1,659,658
73612	0.000053%	9,125	11,808	6,886	640	259	-	-	-	-	-	769	-	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(449,578)	-	24,606,275
73806	0.000136%	23,415	30,300	17,670	1,641	663	-	-	-	-	-	1,974	-	(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)	(3,956)	-	216,493
73808	0.000050%	8,608	11,140	6,496	603	244	-	-	-	-	-	726	-	(106)	(106)	(106)	(164)	-	8,968
73809	0.000468%	80,574	104,268	60,807	5,647	2,283	-	-	-	-	-	6,793	-	(992)	(992)	(992)	(1,534)	-	83,943
73810	0.000532%	91,593	118,527	69,122	6,420	2,595	-	-	-	-	-	7,722	-	(1,128)	(1,128)	(1,128)	(1,743)	-	95,422
73811	0.001555%	267,719	346,446	202,039	18,764	7,586	-	-	-	-	-	22,571	-	(3,296)	(3,296)	(3,296)	(5,096)	-	278,912
73812	0.003819%	657,505	850,852	496,198	46,084	18,631	-	-	-	-	-	55,432	-	(8,095)	(8,095)	(8,095)	(12,515)	-	684,992
73815	0.065090%	11,206,340	14,501,697	8,457,067	785,437	317,541	-	-	-	-	-	944,776	-	(137,976)	(137,976)	(137,976)	(213,309)	-	11,674,824
73816	0.000013%	2,238	2,896	1,689	157	63	-	-	-	-	-	189	-	(28)	(28)	(28)	(43)	-	2,332
73817	0.001227%	211,249	273,369	159,423	14,806	5,986	-	-	-	-	-	17,810	-	(2,601)	(2,601)	(2,601)	(4,021)	-	220,080
73819	0.000347%	59,742	77,310	45,085	4,187	1,693	-	-	-	-	-	5,037	-	(736)	(736)	(736)	(1,137)	-	62,239
73820	0.000440%	75,753	98,030	57,169	5,309	2,147	-	-	-	-	-	6,387	-	(933)	(933)	(933)	(1,442)	-	78,920
73821	0.001274%	219,341	283,840	165,529	15,373	6,215	-	-	-	-	-	18,492	-	(2,701)	(2,701)	(2,701)	(4,175)	-	228,510
73822	0.023290%	4,009,766	5,188,885	3,026,042	281,039	113,620	-	-	-	-	-	338,053	-	(49,369)	(49,369)	(49,369)	(76,325)	-	4,177,395
73901	0.027499%	4,734,416	6,126,627	3,572,913	331,829	134,153	-	-	-	-	-	399,146	-	(58,291)	(58,291)	(58,291)	(90,118)	-	4,932,340
73902	0.004752%	818,137	1,058,720	617,422	57,342	23,183	-	-	-	-	-	68,975	-	(10,073)	(10,073)	(10,073)	(15,573)	-	852,339
73903	0.152572%	26,267,840	33,992,211	19,823,500	1,841,077	744,320	-	-	-	-	-	2,214,570	-	(323,417)	(323,417)	(323,417)	(500,000)	-	27,365,974

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	
			Discount Rate	Discount Rate	Total	Difference			Change in	Difference			Change in						
Participating Employer	Proportionate Share	Discount Rate 7.50%	Less 1.00% 6.50%	Plus 1.00% 8.50%	Total Pension Expense	between Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	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	-	-	-	-	-	4,021,736	-	(587,336)	(587,336)	(587,336)	(908,017)	-	49,697,550
74604	0.028883%	4,972,695	6,434,975	3,752,734	348,529	140,905	-	-	-	-	-	419,234	-	(61,225)	(61,225)	(61,225)	(94,654)	-	5,180,580
74605	0.029346%	5,052,408	6,538,129	3,812,891	354,116	143,164	-	-	-	-	-	425,955	-	(62,207)	(62,207)	(62,207)	(96,171)	-	5,263,626

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									
			Discount Rate	Discount Rate	Total	between			Change in	between			Change in						
Participating	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	Expected and	Assumption	Investment	Allocated	Expected and	Assumption	Investment	Allocated						Discount Rate
Employer	Share	7.50%	6.50%	8.50%	Expense	Actual Experience	Changes	Experience	Proportion	Actual Experience	Changes	Experience	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
74607	0.013222%	2,276,390	2,945,790	1,717,919	159,549	64,503	-	-	-	-	-	191,916	-	(28,028)	(28,028)	(28,028)	(43,330)	-	2,371,555
74609	0.022848%	3,933,668	5,090,410	2,968,614	275,705	111,464	-	-	-	-	-	331,637	-	(48,432)	(48,432)	(48,432)	(74,876)	-	4,098,116
74610	0.004824%	830,533	1,074,761	626,777	58,211	23,534	-	-	-	-	-	70,020	-	(10,226)	(10,226)	(10,226)	(15,809)	-	865,254
74611	0.016797%	2,891,887	3,742,280	2,182,414	202,688	81,944	-	-	-	-	-	243,807	-	(35,606)	(35,606)	(35,606)	(55,046)	-	3,012,783
74612	0.067627%	11,643,127	15,066,927	8,786,696	816,051	329,917	-	-	-	-	-	981,601	-	(143,353)	(143,353)	(143,353)	(221,623)	-	12,129,871
74613	0.013821%	2,379,518	3,079,244	1,795,746	166,777	67,426	-	-	-	-	-	200,611	-	(29,297)	(29,297)	(29,297)	(45,293)	-	2,478,994
74616	0.014585%	2,511,053	3,249,459	1,895,012	175,996	71,153	-	-	-	-	-	211,700	-	(30,917)	(30,917)	(30,917)	(47,797)	-	2,616,029
74618	0.003102%	534,062	691,109	403,039	37,432	15,133	-	-	-	-	-	45,025	-	(6,576)	(6,576)	(6,576)	(10,166)	-	556,388
74619	0.003091%	532,168	688,658	401,610	37,299	15,079	-	-	-	-	-	44,866	-	(6,552)	(6,552)	(6,552)	(10,130)	-	554,415
74620	0.011064%	1,904,854	2,464,999	1,437,532	133,509	53,976	-	-	-	-	-	160,593	-	(23,453)	(23,453)	(23,453)	(36,258)	-	1,984,487
74621	0.000309%	53,200	68,844	40,148	3,729	1,507	-	-	-	-	-	4,485	-	(655)	(655)	(655)	(1,013)	-	55,424
75001	0.043579%	7,502,859	9,709,164	5,662,168	525,865	212,599	-	-	-	-	-	632,546	-	(92,377)	(92,377)	(92,377)	(142,815)	-	7,816,518
75002	0.009873%	1,699,803	2,199,651	1,282,787	119,137	48,165	-	-	-	-	-	143,306	-	(20,928)	(20,928)	(20,928)	(32,355)	-	1,770,864
75003	0.001322%	227,605	294,534	171,766	15,952	6,449	-	-	-	-	-	19,189	-	(2,802)	(2,802)	(2,802)	(4,332)	-	237,120
75005	0.007023%	1,209,128	1,564,686	912,490	84,746	34,262	-	-	-	-	-	101,938	-	(14,887)	(14,887)	(14,887)	(23,015)	-	1,259,676
75007	0.025982%	4,473,239	5,788,648	3,375,811	313,523	126,753	-	-	-	-	-	377,127	-	(55,076)	(55,076)	(55,076)	(85,147)	-	4,660,244
75011	0.035090%	6,041,335	7,817,861	4,559,202	423,429	171,186	-	-	-	-	-	509,329	-	(74,383)	(74,383)	(74,383)	(114,995)	-	6,293,894
75014	0.018679%	3,215,905	4,161,579	2,426,940	225,398	91,125	-	-	-	-	-	271,124	-	(39,595)	(39,595)	(39,595)	(61,214)	-	3,350,346
75015	0.004367%	751,853	972,944	567,399	52,696	21,304	-	-	-	-	-	63,387	-	(9,257)	(9,257)	(9,257)	(14,311)	-	783,284
75016	0.000779%	134,118	173,557	101,215	9,400	3,800	-	-	-	-	-	11,307	-	(1,651)	(1,651)	(1,651)	(2,553)	-	139,725
75018	0.000043%	7,403	9,580	5,587	519	210	-	-	-	-	-	624	-	(91)	(91)	(91)	(141)	-	7,713
75021	0.004031%	694,005	898,085	523,743	48,642	19,665	-	-	-	-	-	58,510	-	(8,545)	(8,545)	(8,545)	(13,210)	-	723,018
75022	0.040557%	6,982,571	9,035,879	5,269,523	489,399	197,857	-	-	-	-	-	588,682	-	(85,971)	(85,971)	(85,971)	(132,911)	-	7,274,479
75025	0.001888%	325,051	420,636	245,306	22,782	9,211	-	-	-	-	-	27,404	-	(4,002)	(4,002)	(4,002)	(6,187)	-	338,640
75026	0.005235%	901,293	1,166,329	680,177	63,170	25,539	-	-	-	-	-	75,986	-	(11,097)	(11,097)	(11,097)	(17,156)	-	938,972
80101	0.182305%	31,386,877	40,616,561	23,686,673	2,199,863	889,372	-	-	-	-	-	2,646,143	-	(386,444)	(386,444)	(386,444)	(597,439)	-	32,699,014
80103	0.011652%	2,006,088	2,596,002	1,513,931	140,604	56,844	-	-	-	-	-	169,128	-	(24,700)	(24,700)	(24,700)	(38,185)	-	2,089,953
80201	1.299729%	223,770,245	289,572,542	168,872,253	15,683,750	6,340,707	-	-	-	-	-	18,865,463	-	(2,755,120)	(2,755,120)	(2,755,120)	(4,259,396)	-	233,125,018
80202	0.008548%	1,471,682	1,904,448	1,110,632	103,148	41,701	-	-	-	-	-	124,074	-	(18,120)	(18,120)	(18,120)	(28,013)	-	1,533,206
80302	0.104772%	18,038,265	23,342,631	13,612,902	1,264,277	511,129	-	-	-	-	-	1,520,757	-	(222,092)	(222,092)	(222,092)	(343,353)	-	18,792,359
80401	0.447437%	77,033,818	99,686,527	58,134,960	5,399,195	2,182,814	-	-	-	-	-	6,494,513	-	(948,461)	(948,461)	(948,461)	(1,466,314)	-	80,254,237
80402	0.183378%	31,571,612	40,855,620	23,826,087	2,212,811	894,607	-	-	-	-	-	2,661,717	-	(388,718)	(388,718)	(388,718)	(600,956)	-	32,891,472
80403	0.142579%	24,547,377	31,765,825	18,525,121	1,720,492	695,569	-	-	-	-	-	2,069,523	-	(302,234)	(302,234)	(302,234)	(467,252)	-	25,573,586
80404	0.175401%	30,198,237	39,078,387	22,789,645	2,116,553	855,691	-	-	-	-	-	2,545,932	-	(371,809)	(371,809)	(371,809)	(574,814)	-	31,460,682
80405	0.739025%	127,235,605	164,650,745	96,020,645	8,917,769	3,605,322	-	-	-	-	-	10,726,889	-	(1,566,559)	(1,566,559)	(1,566,559)	(2,421,889)	-	132,554,722
80406	0.005727%	986,000	1,275,944	744,102	69,107	27,939	-	-	-	-	-	83,127	-	(12,140)	(12,140)	(12,140)	(18,768)	-	1,027,220
80407	0.027773%	4,781,590	6,187,673	3,608,513	335,135	135,490	-	-	-	-	-	403,123	-	(58,872)	(58,872)	(58,872)	(91,016)	-	4,981,485
80409	0.013200%	2,272,602	2,940,888	1,715,060	159,284	64,396	-	-	-	-	-	191,597	-	(27,981)	(27,981)	(27,981)	(43,258)	-	2,367,609
80502	0.056950%	9,804,902	12,688,150	7,399,446	687,212	277,830	-	-	-	-	-	826,625	-	(120,721)	(120,721)	(120,721)	(186,633)	-	10,214,798
80503	0.099237%	17,085,321	22,109,463	12,893,746	1,197,487	484,126	-	-	-	-	-	1,440,417	-	(210,359)	(210,359)	(210,359)	(325,214)	-	17,799,578
80601	0.145794%	25,100,893	32,482,109	18,942,842	1,759,287	711,254	-	-	-	-	-	2,116,188	-	(309,049)	(309,049)	(309,049)	(477,788)	-	26,150,243
80602	0.052021%	8,956,292	11,589,995	6,759,027	627,734	253,784	-	-	-	-	-	755,081	-	(110,272)	(110,272)	(110,272)	(170,480)	-	9,330,712
80603	0.056821%	9,782,692	12,659,409	7,382,685	685,656	277,200	-	-	-	-	-	824,752	-	(120,447)	(120,447)	(120,447)	(186,210)	-	10,191,660
80606	0.010782%	1,856,303	2,402,171	1,400,893	130,106	52,600	-	-	-	-	-	156,500	-	(22,855)	(22,855)	(22,855)	(35,334)	-	1,933,906
80701	1.172159%	201,806,920	261,150,641	152,297,233	14,144,371	5,718,359	-	-	-	-	-	17,013,795	-	(2,484,702)	(2,484,702)	(2,484,702)	(3,841,331)	-	210,243,511
80702	0.022169%	3,816,767	4,939,132	2,880,392	267,512	108,151	-	-	-	-	-	321,781	-	(46,993)	(46,993)	(46,993)	(72,651)	-	3,976,328

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	
			Discount Rate	Discount Rate	Total	Difference			Change in	Difference			Change in						
Participating Employer	Proportionate Share	Discount Rate 7.50%	Less 1.00% 6.50%	Plus 1.00% 8.50%	Total Pension Expense	between Expected and Actual Experience	Assumption Changes	Investment Experience	Allocated Proportion	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
80704	0.027990%	4,818,950	6,236,020	3,636,708	337,754	136,549	-	-	-	-	-	406,273	-	(59,332)	(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)	(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)	(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)	(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)	(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)	(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)	(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)	(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
81701	0.320717%	55,216,835	71,454,001	41,670,381	3,870,072	1,564,613	-	-	-	-	-	4,655,182	-	(679,845)	(679,845)	(679,845)	(1,051,035)	-	57,525,189
81802	1.153534%	198,600,312	257,001,092	149,877,309	13,919,624	5,627,497	-	-	-	-	-	16,743,455	-	(2,445,221)	(2,445,221)	(2,445,221)	(3,780,294)	-	206,902,850
81805	0.021685%	3,733,438	4,831,300	2,817,506	261,672	105,790	-	-	-	-	-	314,756	-	(45,967)	(45,967)	(45,967)	(71,065)	-	3,889,515
81806	0.174528%	30,047,936	38,883,888	22,676,217	2,106,019	851,432	-	-	-	-	-	2,533,260	-	(369,958)	(369,958)	(369,958)	(571,953)	-	31,304,097
81901	0.229571%	39,524,515	51,147,168	29,827,889	2,770,219	1,119,958	-	-	-	-	-	3,332,205	-	(486,637)	(486,637)	(486,637)	(752,337)	-	41,176,848
81902	0.019602%	3,374,815	4,367,219	2,546,865	236,536	95,628	-	-	-	-	-	284,521	-	(41,552)	(41,552)	(41,552)	(64,239)	-	3,515,900
82001	0.253942%	43,720,394	56,576,894	32,994,384	3,064,303	1,238,852	-	-	-	-	-	3,685,948	-	(538,297)	(538,297)	(538,297)	(832,204)	-	45,548,136
82101	0.999845%	172,140,162	222,760,020	129,908,679	12,065,068	4,877,728	-	-	-	-	-	14,512,671	-	(2,119,437)	(2,119,437)	(2,119,437)	(3,276,633)	-	179,336,526
82106	0.059420%	10,230,154	13,238,452	7,720,370	717,017	289,880	-	-	-	-	-	862,477	-	(125,956)	(125,956)	(125,956)	(194,728)	-	10,657,828
82107	0.222398%	38,289,563	49,549,063	28,895,909	2,683,663	1,084,965	-	-	-	-	-	3,228,089	-	(471,432)	(471,432)	(471,432)	(728,830)	-	39,890,268
82108	0.048895%	8,418,098	10,893,540	6,352,870	590,013	238,533	-	-	-	-	-	709,707	-	(103,646)	(103,646)	(103,646)	(160,236)	-	8,770,019
82109	0.081644%	14,056,390	18,189,839	10,607,908	985,193	398,299	-	-	-	-	-	1,185,056	-	(173,066)	(173,066)	(173,066)	(267,559)	-	14,644,021
82110	0.000511%	87,977	113,848	66,394	6,166	2,493	-	-	-	-	-	7,417	-	(1,083)	(1,083)	(1,083)	(1,675)	-	91,655
82201	0.597439%	102,859,189	133,106,155	77,624,543	7,209,260	2,914,597	-	-	-	-	-	8,671,780	-	(1,266,430)	(1,266,430)	(1,266,430)	(1,957,892)	-	107,159,244
82301	3.754507%	646,401,635	836,483,710	487,818,656	45,305,406	18,316,302	-	-	-	-	-	54,496,371	-	(7,958,673)	(7,958,673)	(7,958,673)	(12,304,050)	-	673,424,623
82306	0.016843%	2,899,806	3,752,529	2,188,391	203,243	82,168	-	-	-	-	-	244,475	-	(35,703)	(35,703)	(35,703)	(55,197)	-	3,021,033
82307	0.020658%	3,556,623	4,602,490	2,684,070	249,279	100,780	-	-	-	-	-	299,849	-	(43,790)	(43,790)	(43,790)	(67,699)	-	3,705,308
82308	0.015383%	2,648,443	3,427,249	1,998,695	185,626	75,046	-	-	-	-	-	223,283	-	(32,608)	(32,608)	(32,608)	(50,412)	-	2,759,161
82309	0.057967%	9,979,996	12,914,732	7,531,584	699,484	282,791	-	-	-	-	-	841,386	-	(122,876)	(122,876)	(122,876)	(189,966)	-	10,397,212
82312	0.015729%	2,708,012	3,504,336	2,043,650	189,801	76,734	-	-	-	-	-	228,305	-	(33,342)	(33,342)	(33,342)	(51,546)	-	2,821,222
82313	0.004233%	728,782	943,089	549,989	51,079	20,651	-	-	-	-	-	61,442	-	(8,973)	(8,973)	(8,973)	(13,872)	-	759,249
82401	0.061526%	10,592,737	13,707,658	7,994,000	742,430	300,154	-	-	-	-	-	893,045	-	(130,421)	(130,421)	(130,421)	(201,629)	-	11,035,570
82402	0.500216%	86,120,612	111,445,400	64,992,474	6,036,076	2,440,296	-	-	-	-	-	7,260,596	-	(1,060,340)	(1,060,340)	(1,060,340)	(1,639,279)	-	89,720,906
82406	0.097377%	16,765,091	21,695,065	12,652,078	1,175,042	475,052	-	-	-	-	-	1,413,419	-	(206,416)	(206,416)	(206,416)	(319,118)	-	17,465,960
82501	0.070422%	12,124,334	15,689,638	9,149,847	849,778	343,553	-	-	-	-	-	1,022,170	-	(149,278)	(149,278)	(149,278)	(230,783)	-	12,631,195
82502	0.147641%	25,418,886	32,893,611	19,182,821	1,781,575	720,264	-	-	-	-	-	2,142,997	-	(312,964)	(312,964)	(312,964)	(483,840)	-	26,481,529
82601	2.560843%	440,892,267	570,541,873	332,727,304	30,901,536	12,493,032	-	-	-	-	-	37,170,433	-	(5,428,386)	(5,428,386)	(5,428,386)	(8,392,244)	-	459,323,882
82602	0.006895%	1,187,090	1,536,168	895,859	83,202	33,637	-	-	-	-	-	100,080	-	(14,616)	(14,616)	(14,616)	(22,596)	-	1,236,717
82603	0																		

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	
			Discount Rate	Discount Rate	Total	Difference				Difference			Change in						
Participating	Proportionate		Less 1.00%	Plus 1.00%	Pension	between	Assumption	Investment	Change in	between	Assumption	Investment	Change in						
Employer	Share	Discount Rate	6.50%	8.50%	Expense	Expected and	Changes	Experience	Proportion	Expected and	Changes	Experience	Proportion						Discount Rate
		7.50%				Actual Experience				Actual Experience									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	1.219156%	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	-	-	-	-	-	3,443,534	-	(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	0.011827%	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	-	-	-	-	-	13,777,693	-	(2,012,100)	(2,012,100)	(2,012,100)	(3,110,692)	-	170,254,234
84401	0.227875%	39,232,520	50,769,309	29,607,529	2,749,754	1,111,685	-	-	-	-	-	3,307,588	-	(483,041)	(483,041)	(483,041)	(746,779)	-	40,872,646
84501	0.277304%	47,742,556	61,781,821	36,029,781	3,346,210	1,352,823	-	-	-	-	-	4,025,046	-	(587,819)	(587,819)	(587,819)	(908,764)	-	49,738,445
84601	0.466272%	80,276,580	103,882,862	60,582,170	5,626,476	2,274,701	-	-	-	-	-	6,767,901	-	(988,387)	(988,387)	(988,387)	(1,528,039)	-	83,632,564
84603	1.024708%	176,420,746	228,299,361	133,139,099	12,365,089	4,999,022	-	-	-	-	-	14,873,555	-	(2,172,140)	(2,172,140)	(2,172,140)	(3,358,113)	-	183,796,061

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
			Discount Rate	Discount Rate	Total	Difference			Change in	Difference			Change in						
Participating	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	between	Assumption	Investment	Allocated	between	Assumption	Investment	Allocated						Discount Rate
Employer	Share	7.50%	6.50%	8.50%	Expense	Actual Experience	Changes	Experience	Proportion	Actual Experience	Changes	Experience	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
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	0.003976%	684,535	885,831	516,597	47,978	19,397	-	-	-	-	-	57,711	-	(8,428)	(8,428)	(8,428)	(13,030)	-	713,153
90704	0.000886%	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																			
		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						
			Discount Rate	Discount Rate	Total	between				between									
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 - 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
10100	0.04681%	896,143	1,252,337	601,423	78,401	23,914	-	-	-	-	-	103,690	-	(19,721)	(19,721)	(19,721)	(20,614)	-	970,358
10200	0.05704%	1,091,932	1,525,947	732,821	95,531	29,139	-	-	-	-	-	126,345	-	(24,029)	(24,029)	(24,029)	(25,118)	-	1,182,361
20102	1.71386%	32,810,549	45,851,890	22,019,923	2,870,517	875,568	-	-	-	-	-	3,796,421	-	(722,039)	(722,039)	(722,039)	(754,736)	-	35,527,784
20105	0.00542%	103,705	144,924	69,599	9,073	2,767	-	-	-	-	-	11,999	-	(2,282)	(2,282)	(2,282)	(2,386)	-	112,293
20400	0.06542%	1,252,476	1,750,302	840,566	109,576	33,423	-	-	-	-	-	144,921	-	(27,562)	(27,562)	(27,562)	(28,811)	-	1,356,201
20600	0.19966%	3,822,308	5,341,576	2,565,240	334,405	102,000	-	-	-	-	-	442,269	-	(84,115)	(84,115)	(84,115)	(87,924)	-	4,138,855
21400	0.00213%	40,796	57,012	27,379	3,569	1,089	-	-	-	-	-	4,720	-	(898)	(898)	(898)	(938)	-	44,175
30100	0.52740%	10,096,633	14,109,782	6,776,085	883,331	269,434	-	-	-	-	-	1,168,254	-	(222,190)	(222,190)	(222,190)	(232,251)	-	10,932,795
30200	0.06329%	1,211,565	1,693,130	813,109	105,997	32,331	-	-	-	-	-	140,187	-	(26,662)	(26,662)	(26,662)	(27,869)	-	1,311,901
30300	0.26743%	5,119,734	7,154,696	3,435,973	447,913	136,623	-	-	-	-	-	592,391	-	(112,666)	(112,666)	(112,666)	(117,769)	-	5,543,730
30400	0.05535%	1,059,693	1,480,893	711,185	92,710	28,278	-	-	-	-	-	122,614	-	(23,320)	(23,320)	(23,320)	(24,376)	-	1,147,452
30500	0.25695%	4,919,140	6,874,371	3,301,350	430,364	131,270	-	-	-	-	-	569,181	-	(108,252)	(108,252)	(108,252)	(113,154)	-	5,326,524
30600	0.05056%	968,011	1,352,770	649,655	84,689	25,832	-	-	-	-	-	112,006	-	(21,302)	(21,302)	(21,302)	(22,267)	-	1,048,178
30700	0.00911%	174,423	243,752	117,060	15,260	4,655	-	-	-	-	-	20,182	-	(3,838)	(3,838)	(3,838)	(4,012)	-	188,869
30800	0.00358%	68,575	95,831	46,022	5,999	1,830	-	-	-	-	-	7,935	-	(1,509)	(1,509)	(1,509)	(1,577)	-	74,254
31100	0.00116%	22,150	30,954	14,865	1,938	591	-	-	-	-	-	2,563	-	(487)	(487)	(487)	(510)	-	23,984
31102	0.00023%	4,365	6,100	2,929	382	116	-	-	-	-	-	505	-	(96)	(96)	(96)	(100)	-	4,726
31104	0.01216%	232,794	325,324	156,234	20,367	6,212	-	-	-	-	-	26,936	-	(5,123)	(5,123)	(5,123)	(5,355)	-	252,073
31105	0.01483%	283,910	396,756	190,538	24,839	7,576	-	-	-	-	-	32,850	-	(6,248)	(6,248)	(6,248)	(6,531)	-	307,422
31108	0.11836%	2,265,897	3,166,532	1,520,696	198,238	60,467	-	-	-	-	-	262,181	-	(49,864)	(49,864)	(49,864)	(52,122)	-	2,453,550
31113	0.00096%	18,359	25,657	12,321	1,606	490	-	-	-	-	-	2,124	-	(404)	(404)	(404)	(422)	-	19,880
31121	0.00001%	172	241	116	15	5	-	-	-	-	-	20	-	(4)	(4)	(4)	(4)	-	187
31123	0.00975%	186,561	260,714	125,205	16,322	4,978	-	-	-	-	-	21,586	-	(4,106)	(4,106)	(4,106)	(4,291)	-	202,011
31124	0.01689%	323,251	451,735	216,941	28,280	8,626	-	-	-	-	-	37,403	-	(7,114)	(7,114)	(7,114)	(7,436)	-	350,021
31126	0.00787%	150,608	210,471	101,077	13,176	4,019	-	-	-	-	-	17,426	-	(3,314)	(3,314)	(3,314)	(3,464)	-	163,081
31138	0.01635%	313,009	437,422	210,068	27,384	8,353	-	-	-	-	-	36,217	-	(6,888)	(6,888)	(6,888)	(7,200)	-	338,931
31140	0.02656%	508,453	710,550	341,234	44,483	13,568	-	-	-	-	-	58,832	-	(11,189)	(11,189)	(11,189)	(11,696)	-	550,561
31142	0.00351%	67,273	94,012	45,148	5,886	1,795	-	-	-	-	-	7,784	-	(1,480)	(1,480)	(1,480)	(1,547)	-	72,844
31143	0.00852%	163,167	228,021	109,505	14,275	4,354	-	-	-	-	-	18,880	-	(3,591)	(3,591)	(3,591)	(3,753)	-	176,679
31146	0.01040%	199,158	278,318	133,659	17,424	5,315	-	-	-	-	-	23,044	-	(4,383)	(4,383)	(4,383)	(4,581)	-	215,651
31200	0.00375%	71,714	100,219	48,129	6,274	1,914	-	-	-	-	-	8,298	-	(1,578)	(1,578)	(1,578)	(1,650)	-	77,654
31300	0.04754%	910,176	1,271,948	610,840	79,629	24,289	-	-	-	-	-	105,314	-	(20,030)	(20,030)	(20,030)	(20,937)	-	985,553
31400	0.16495%	3,157,810	4,412,957	2,119,280	276,269	84,268	-	-	-	-	-	365,382	-	(69,492)	(69,492)	(69,492)	(72,639)	-	3,419,327
31600	0.04406%	843,401	1,178,631	566,026	73,787	22,507	-	-	-	-	-	97,588	-	(18,560)	(18,560)	(18,560)	(19,401)	-	913,248
31700	0.15527%	2,972,608	4,154,143	1,994,986	260,066	79,326	-	-	-	-	-	343,953	-	(65,416)	(65,416)	(65,416)	(68,378)	-	3,218,787
40100	0.06235%	1,193,569	1,667,982	801,032	104,423	31,851	-	-	-	-	-	138,105	-	(26,266)	(26,266)	(26,266)	(27,455)	-	1,292,415
40200	0.57966%	11,097,208	15,508,061	7,447,595	970,869	296,135	-	-	-	-	-	1,284,028	-	(244,209)	(244,209)	(244,209)	(255,268)	-	12,016,234
40700	1.46853%	28,113,903	39,288,449	18,867,894	2,459,619	750,235	-	-	-	-	-	3,252,985	-	(618,683)	(618,683)	(618,683)	(646,700)	-	30,442,182
40900	16.31358%	312,311,695	436,447,479	209,599,645	27,323,417	8,334,207	-	-	-	-	-	36,136,745	-	(6,872,829)	(6,872,829)	(6,872,829)	(7,184,063)	(2)	338,176,070
41400	3.62666%	69,429,774	97,026,307	46,595,937	6,074,247	1,852,772	-	-	-	-	-	8,033,534	-	(1,527,893)	(1,527,893)	(1,527,893)	(1,597,083)	-	75,179,665
41700	0.00175%	33,579	46,926	22,536	2,938	896	-	-	-	-	-	3,885	-	(739)	(739)	(739)	(772)	-	36,360
42200	0.21962%	4,204,542	5,875,738	2,821,766	367,845	112,201	-	-	-	-	-	486,496	-	(92,526)	(92,526)	(92,526)	(96,716)	-	4,552,745
50100	0.16521%	3,162,883	4,420,047	2,122,684	276,713	84,403	-	-	-	-	-	365,969	-	(69,603)	(69,603)	(69,603)	(72,755)	-	3,424,820

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						
			Discount Rate	Discount Rate	Total	between				between									
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 - 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%	268,709	375,514	180,337	23,509	7,171	-	-	-	-	-	31,092	-	(5,913)	(5,913)	(5,913)	(6,181)	-	290,962
70413	0.00860%	164,602	230,028	110,469	14,401	4,393	-	-	-	-	-	19,046	-	(3,622)	(3,622)	(3,622)	(3,786)	-	178,234
70420	0.05683%	1,087,912	1,520,328	730,123	95,179	29,032	-	-	-	-	-	125,879	-	(23,941)	(23,941)	(23,941)	(25,025)	-	1,178,008

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						
			Discount Rate	Discount Rate	Total	between				between									
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 - 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
70501	0.07838%	1,500,547	2,096,976	1,007,052	131,279	40,043	-	-	-	-	-	173,624	-	(33,022)	(33,022)	(33,022)	(34,517)	-	1,624,817
70502	0.04300%	823,242	1,150,459	552,497	72,024	21,969	-	-	-	-	-	95,255	-	(18,117)	(18,117)	(18,117)	(18,937)	-	891,420
70504	0.02250%	430,689	601,876	289,045	37,680	11,493	-	-	-	-	-	49,834	-	(9,478)	(9,478)	(9,478)	(9,907)	-	466,357
70505	0.00210%	40,107	56,049	26,917	3,509	1,070	-	-	-	-	-	4,641	-	(883)	(883)	(883)	(923)	-	43,429
70507	0.00634%	121,451	169,725	81,509	10,625	3,241	-	-	-	-	-	14,053	-	(2,673)	(2,673)	(2,673)	(2,794)	-	131,509
70601	0.02097%	401,455	561,024	269,426	35,122	10,713	-	-	-	-	-	46,451	-	(8,835)	(8,835)	(8,835)	(9,235)	-	434,702
70602	0.09960%	1,906,846	2,664,768	1,279,729	166,825	50,885	-	-	-	-	-	220,636	-	(41,963)	(41,963)	(41,963)	(43,863)	-	2,064,764
70603	0.04690%	897,905	1,254,799	602,605	78,556	23,961	-	-	-	-	-	103,894	-	(19,760)	(19,760)	(19,760)	(20,654)	-	972,266
70701	1.48971%	28,519,321	39,855,011	19,139,980	2,495,088	761,054	-	-	-	-	-	3,299,895	-	(627,605)	(627,605)	(627,605)	(656,026)	-	30,881,175
70702	0.37597%	7,197,673	10,058,561	4,830,526	629,707	192,074	-	-	-	-	-	832,824	-	(158,394)	(158,394)	(158,394)	(165,567)	-	7,793,755
70705	0.00141%	27,013	37,749	18,129	2,363	721	-	-	-	-	-	3,126	-	(594)	(594)	(594)	(621)	-	29,250
70712	0.54237%	10,383,204	14,510,257	6,968,409	908,402	277,082	-	-	-	-	-	1,201,413	-	(228,496)	(228,496)	(228,496)	(238,843)	-	11,243,098
70714	0.09487%	1,816,141	2,538,010	1,218,854	158,890	48,465	-	-	-	-	-	210,141	-	(39,967)	(39,967)	(39,967)	(41,776)	-	1,966,546
70715	0.00193%	37,025	51,742	24,848	3,239	988	-	-	-	-	-	4,284	-	(815)	(815)	(815)	(852)	-	40,091
70801	0.79599%	15,238,632	21,295,592	10,227,000	1,333,192	406,651	-	-	-	-	-	1,763,221	-	(335,346)	(335,346)	(335,346)	(350,532)	-	16,500,633
70802	0.18093%	3,463,678	4,840,400	2,324,555	303,029	92,430	-	-	-	-	-	400,773	-	(76,223)	(76,223)	(76,223)	(79,674)	-	3,750,526
70804	0.01476%	282,569	394,884	189,639	24,721	7,541	-	-	-	-	-	32,695	-	(6,218)	(6,218)	(6,218)	(6,500)	-	305,971
70806	0.11938%	2,285,482	3,193,901	1,533,840	199,951	60,989	-	-	-	-	-	264,447	-	(50,295)	(50,295)	(50,295)	(52,573)	-	2,474,756
70807	0.00643%	123,059	171,972	82,588	10,766	3,284	-	-	-	-	-	14,239	-	(2,708)	(2,708)	(2,708)	(2,831)	-	133,251
70901	0.10208%	1,954,267	2,731,037	1,311,554	170,974	52,151	-	-	-	-	-	226,123	-	(43,006)	(43,006)	(43,006)	(44,954)	-	2,116,111
70902	0.03119%	597,072	834,392	400,709	52,236	15,933	-	-	-	-	-	69,086	-	(13,139)	(13,139)	(13,139)	(13,734)	-	646,519
70903	0.00334%	63,923	89,330	42,900	5,592	1,706	-	-	-	-	-	7,396	-	(1,407)	(1,407)	(1,407)	(1,470)	-	69,217
71001	2.77133%	53,055,006	74,142,994	35,606,449	4,641,657	1,415,802	-	-	-	-	-	6,138,853	-	(1,167,545)	(1,167,545)	(1,167,545)	(1,220,417)	-	57,448,805
71006	3.16119%	60,518,612	84,573,189	40,615,449	5,294,631	1,614,973	-	-	-	-	-	7,002,447	-	(1,331,791)	(1,331,791)	(1,331,791)	(1,392,101)	-	65,530,517
71008	0.96142%	18,405,765	25,721,578	12,352,537	1,610,277	491,168	-	-	-	-	-	2,129,682	-	(405,043)	(405,043)	(405,043)	(423,385)	-	19,930,055
71012	0.08768%	1,678,474	2,345,624	1,126,463	146,846	44,791	-	-	-	-	-	194,212	-	(36,937)	(36,937)	(36,937)	(38,610)	-	1,817,479
71016	0.00069%	13,133	18,353	8,814	1,149	350	-	-	-	-	-	1,520	-	(289)	(289)	(289)	(302)	-	14,221
71018	2.14016%	40,971,829	57,257,068	27,497,148	3,584,529	1,093,356	-	-	-	-	-	4,740,741	-	(901,639)	(901,639)	(901,639)	(942,469)	-	44,364,949
71019	0.16393%	3,138,378	4,385,802	2,106,239	274,569	83,749	-	-	-	-	-	363,133	-	(69,064)	(69,064)	(69,064)	(72,192)	-	3,398,286
71020	0.00288%	55,040	76,917	36,938	4,815	1,469	-	-	-	-	-	6,369	-	(1,211)	(1,211)	(1,211)	(1,266)	-	59,598
71025	0.21030%	4,025,983	5,626,207	2,701,931	352,224	107,436	-	-	-	-	-	465,836	-	(88,597)	(88,597)	(88,597)	(92,609)	-	4,359,399
71035	0.20886%	3,998,531	5,587,843	2,683,507	349,822	106,703	-	-	-	-	-	462,659	-	(87,993)	(87,993)	(87,993)	(91,978)	-	4,329,673
71038	0.00668%	127,845	178,661	85,800	11,185	3,412	-	-	-	-	-	14,793	-	(2,813)	(2,813)	(2,813)	(2,941)	-	138,433
71044	0.00695%	133,129	186,045	89,346	11,647	3,553	-	-	-	-	-	15,404	-	(2,930)	(2,930)	(2,930)	(3,062)	-	144,155
71103	0.29168%	5,583,983	7,803,471	3,747,541	488,529	149,012	-	-	-	-	-	646,108	-	(122,883)	(122,883)	(122,883)	(128,448)	-	6,046,425
71105	0.23740%	4,544,908	6,351,391	3,050,194	397,623	121,283	-	-	-	-	-	525,879	-	(100,017)	(100,017)	(100,017)	(104,546)	-	4,921,299
71109	0.03268%	625,692	874,389	419,917	54,740	16,697	-	-	-	-	-	72,397	-	(13,769)	(13,769)	(13,769)	(14,393)	-	677,510
71201	0.14705%	2,815,146	3,934,094	1,889,310	246,291	75,124	-	-	-	-	-	325,733	-	(61,951)	(61,951)	(61,951)	(64,756)	-	3,048,285
71202	0.25446%	4,871,529	6,807,835	3,269,396	426,199	129,999	-	-	-	-	-	563,672	-	(107,204)	(107,204)	(107,204)	(112,059)	-	5,274,969
71213	0.00859%	164,392	229,733	110,327	14,382	4,387	-	-	-	-	-	19,021	-	(3,618)	(3,618)	(3,618)	(3,781)	-	178,006
71301	0.10783%	2,064,385	2,884,924	1,385,456	180,608	55,089	-	-	-	-	-	238,864	-	(45,429)	(45,429)	(45,429)	(47,487)	-	2,235,348
71302	0.03892%	745,114	1,041,278	500,064	65,188	19,884	-	-	-	-	-	86,215	-	(16,397)	(16,397)	(16,397)	(17,140)	-	806,822
71303	0.21851%	4,183,254	5,845,988	2,807,479	365,983	111,632	-	-	-	-	-	484,033	-	(92,058)	(92,058)	(92,058)	(96,227)	-	4,529,694

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									
			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 - 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)	(1,832)	-	86,236
72113	0.00232%	44,434	62,095	29,821	3,887	1,186	-	-	-	-	-	5,141	-	(978)	(978)	(978)	(1,022)	-	48,114
72117	0.01400%	267,943	374,444	179,823	23,442	7,150	-	-	-	-	-	31,003	-	(5,896)	(5,896)	(5,896)	(6,163)	-	290,133
72119	0.08641%	1,654,199	2,311,701	1,110,172	144,722	44,143	-	-	-	-	-	191,403	-	(36,403)	(36,403)	(36,403)	(38,051)	-	1,791,193
72120	0.00464%	88,829	124,137	59,615	7,771	2,370	-	-	-	-	-	10,278	-	(1,955)	(1,955)	(1,955)	(2,043)	-	96,186
72122	0.01646%	315,134	440,391	211,494	27,570	8,410	-	-	-	-	-	36,463	-	(6,935)	(6,935)	(6,935)	(7,249)	-	341,232

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									
			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 - 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																			
		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						
			Discount Rate	Discount Rate	Total	between				between									
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 - 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
72802	0.32997%	6,317,094	8,827,974	4,239,549	552,668	168,575	-	-	-	-	-	730,934	-	(139,016)	(139,016)	(139,016)	(145,311)	-	6,840,250
72806	0.01847%	353,652	494,220	237,344	30,940	9,437	-	-	-	-	-	40,920	-	(7,783)	(7,783)	(7,783)	(8,135)	-	382,940
72807	0.00058%	11,104	15,517	7,452	971	296	-	-	-	-	-	1,285	-	(244)	(244)	(244)	(255)	-	12,023
72901	0.59357%	11,363,505	15,880,204	7,626,313	994,166	303,241	-	-	-	-	-	1,314,841	-	(250,069)	(250,069)	(250,069)	(261,393)	-	12,304,584
72902	0.21692%	4,152,757	5,803,370	2,787,012	363,315	110,819	-	-	-	-	-	480,504	-	(91,387)	(91,387)	(91,387)	(95,525)	-	4,496,671
73001	0.11584%	2,217,673	3,099,140	1,488,332	194,019	59,180	-	-	-	-	-	256,601	-	(48,803)	(48,803)	(48,803)	(51,013)	-	2,401,331
73002	0.44326%	8,485,948	11,858,893	5,695,117	742,416	226,452	-	-	-	-	-	981,886	-	(186,744)	(186,744)	(186,744)	(195,201)	-	9,188,720
73101	0.11206%	2,145,288	2,997,985	1,439,753	187,686	57,248	-	-	-	-	-	248,226	-	(47,210)	(47,210)	(47,210)	(49,348)	-	2,322,952
73102	0.03281%	628,124	877,786	421,548	54,953	16,762	-	-	-	-	-	72,679	-	(13,823)	(13,823)	(13,823)	(14,449)	-	680,142
73201	2.34610%	44,914,325	62,766,603	30,143,048	3,929,448	1,198,564	-	-	-	-	-	5,196,917	-	(988,398)	(988,398)	(988,398)	(1,033,158)	-	48,633,946
73202	0.22899%	4,383,771	6,126,206	2,942,051	383,526	116,983	-	-	-	-	-	507,234	-	(96,471)	(96,471)	(96,471)	(100,839)	-	4,746,817
73203	0.19698%	3,771,001	5,269,876	2,530,806	329,916	100,631	-	-	-	-	-	436,332	-	(82,986)	(82,986)	(82,986)	(86,744)	-	4,083,300
73204	0.09611%	1,839,937	2,571,264	1,234,825	160,972	49,100	-	-	-	-	-	212,894	-	(40,490)	(40,490)	(40,490)	(42,324)	-	1,992,313
73205	0.23355%	4,471,088	6,248,229	3,000,651	391,165	119,313	-	-	-	-	-	517,338	-	(98,392)	(98,392)	(98,392)	(102,848)	-	4,841,365
73206	0.08887%	1,701,390	2,377,648	1,141,842	148,851	45,403	-	-	-	-	-	196,863	-	(37,441)	(37,441)	(37,441)	(39,137)	-	1,842,292
73207	0.00283%	54,197	75,740	36,373	4,742	1,446	-	-	-	-	-	6,271	-	(1,193)	(1,193)	(1,193)	(1,247)	-	58,686
73208	0.00054%	10,261	14,340	6,887	898	274	-	-	-	-	-	1,187	-	(226)	(226)	(226)	(236)	-	11,111
73209	0.02563%	490,649	685,669	329,286	42,926	13,093	-	-	-	-	-	56,772	-	(10,797)	(10,797)	(10,797)	(11,286)	-	531,282
73212	0.00605%	115,804	161,833	77,719	10,131	3,090	-	-	-	-	-	13,399	-	(2,548)	(2,548)	(2,548)	(2,664)	-	125,394
73213	0.01139%	217,977	304,617	146,289	19,070	5,817	-	-	-	-	-	25,222	-	(4,797)	(4,797)	(4,797)	(5,014)	-	236,029
73215	0.00960%	183,804	256,862	123,355	16,081	4,905	-	-	-	-	-	21,267	-	(4,045)	(4,045)	(4,045)	(4,228)	-	199,026
73216	0.01660%	317,757	444,057	213,254	27,800	8,480	-	-	-	-	-	36,767	-	(6,993)	(6,993)	(6,993)	(7,309)	-	344,072
73217	0.09850%	1,885,634	2,635,125	1,265,493	164,970	50,319	-	-	-	-	-	218,182	-	(41,496)	(41,496)	(41,496)	(43,375)	-	2,041,795
73223	0.00583%	111,669	156,054	74,943	9,770	2,980	-	-	-	-	-	12,921	-	(2,457)	(2,457)	(2,457)	(2,569)	-	120,916
73224	0.00291%	55,710	77,853	37,388	4,874	1,487	-	-	-	-	-	6,446	-	(1,226)	(1,226)	(1,226)	(1,281)	-	60,324
73225	0.12743%	2,439,574	3,409,241	1,637,255	213,433	65,101	-	-	-	-	-	282,277	-	(53,686)	(53,686)	(53,686)	(56,117)	-	2,641,610
73226	0.01824%	349,249	488,066	234,389	30,555	9,320	-	-	-	-	-	40,411	-	(7,686)	(7,686)	(7,686)	(8,034)	-	378,172
73301	0.21254%	4,068,982	5,686,296	2,730,788	355,986	108,583	-	-	-	-	-	470,811	-	(89,543)	(89,543)	(89,543)	(93,598)	-	4,405,958
73302	0.08740%	1,673,267	2,338,347	1,122,968	146,390	44,652	-	-	-	-	-	193,609	-	(36,822)	(36,822)	(36,822)	(38,490)	-	1,811,840
73303	0.07916%	1,515,480	2,117,844	1,017,074	132,586	40,441	-	-	-	-	-	175,352	-	(33,350)	(33,350)	(33,350)	(34,860)	-	1,640,986
73311	0.01052%	201,455	281,528	135,201	17,625	5,376	-	-	-	-	-	23,310	-	(4,433)	(4,433)	(4,433)	(4,634)	-	218,139
73401	0.14419%	2,760,375	3,857,552	1,852,552	241,499	73,662	-	-	-	-	-	319,396	-	(60,746)	(60,746)	(60,746)	(63,497)	-	2,988,978
73402	0.14797%	2,832,759	3,958,707	1,901,131	247,831	75,594	-	-	-	-	-	327,771	-	(62,339)	(62,339)	(62,339)	(65,162)	-	3,067,357
73406	0.01306%	249,929	349,269	167,733	21,866	6,669	-	-	-	-	-	28,919	-	(5,500)	(5,500)	(5,500)	(5,749)	-	270,627
73407	0.00460%	88,064	123,067	59,102	7,704	2,350	-	-	-	-	-	10,190	-	(1,938)	(1,938)	(1,938)	(2,026)	-	95,357
73501	0.01948%	372,950	521,187	250,295	32,628	9,952	-	-	-	-	-	43,153	-	(8,207)	(8,207)	(8,207)	(8,579)	-	403,836
73502	0.08975%	1,718,160	2,401,084	1,153,097	150,318	45,850	-	-	-	-	-	198,804	-	(37,810)	(37,810)	(37,810)	(39,523)	-	1,860,451
73601	0.17525%	3,355,092	4,688,653	2,251,680	293,529	89,532	-	-	-	-	-	388,209	-	(73,833)	(73,833)	(73,833)	(77,177)	-	3,632,947
73602	0.27645%	5,292,435	7,396,040	3,551,876	463,023	141,232	-	-	-	-	-	612,373	-	(116,467)	(116,467)	(116,467)	(121,741)	-	5,730,733
73604	0.00524%	100,373	140,269	67,363	8,781	2,679	-	-	-	-	-	11,614	-	(2,209)	(2,209)	(2,209)	(2,309)	-	108,686
73607	0.00821%	157,117	219,567	105,445	13,746	4,193	-	-	-	-	-	18,180	-	(3,458)	(3,458)	(3,458)	(3,614)	-	170,129
73609	0.00849%	162,477	227,058	109,042	14,215	4,336	-	-	-	-	-	18,800	-	(3,576)	(3,576)	(3,576)	(3,737)	-	175,933
73702	0.51281%	9,817,433	13,719,607	6,588,708	858,904	261,984	-	-	-	-	-	1,135,949	-	(216,045)	(216,045)	(216,045)	(225,829)	-	10,630,473

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									
			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 - 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
73703	0.21139%	4,046,851	5,655,369	2,715,936	354,049	107,992	-	-	-	-	-	468,250	-	(89,056)	(89,056)	(89,056)	(93,089)	-	4,381,994
73707	0.04140%	792,611	1,107,654	531,940	69,344	21,151	-	-	-	-	-	91,711	-	(17,442)	(17,442)	(17,442)	(18,232)	-	858,252
73708	0.06315%	1,208,903	1,689,411	811,323	105,764	32,260	-	-	-	-	-	139,879	-	(26,603)	(26,603)	(26,603)	(27,808)	-	1,309,020
73710	0.00389%	74,471	104,072	49,979	6,515	1,987	-	-	-	-	-	8,617	-	(1,639)	(1,639)	(1,639)	(1,713)	-	80,639
73801	0.26497%	5,072,639	7,088,882	3,404,366	443,793	135,366	-	-	-	-	-	586,942	-	(111,630)	(111,630)	(111,630)	(116,685)	-	5,492,735
73802	0.00346%	66,143	92,434	44,390	5,787	1,765	-	-	-	-	-	7,653	-	(1,456)	(1,456)	(1,456)	(1,521)	-	71,621
73803	0.57520%	11,011,729	15,388,606	7,390,228	963,390	293,854	-	-	-	-	-	1,274,138	-	(242,327)	(242,327)	(242,327)	(253,301)	-	11,923,676
73805	0.00315%	60,228	84,167	40,420	5,269	1,607	-	-	-	-	-	6,969	-	(1,325)	(1,325)	(1,325)	(1,385)	-	65,216
73806	0.00898%	171,877	240,194	115,351	15,037	4,587	-	-	-	-	-	19,887	-	(3,782)	(3,782)	(3,782)	(3,954)	-	186,111
73807	0.00918%	175,744	245,598	117,946	15,375	4,690	-	-	-	-	-	20,335	-	(3,867)	(3,867)	(3,867)	(4,043)	-	190,299
73809	0.00305%	58,313	81,492	39,136	5,102	1,556	-	-	-	-	-	6,747	-	(1,283)	(1,283)	(1,283)	(1,341)	-	63,143
73810	0.00306%	58,562	81,839	39,303	5,123	1,563	-	-	-	-	-	6,776	-	(1,289)	(1,289)	(1,289)	(1,347)	-	63,412
73811	0.00833%	159,453	222,831	107,012	13,950	4,255	-	-	-	-	-	18,450	-	(3,509)	(3,509)	(3,509)	(3,668)	-	172,658
73812	0.02215%	424,007	592,539	284,561	37,095	11,315	-	-	-	-	-	49,061	-	(9,331)	(9,331)	(9,331)	(9,753)	-	459,122
73815	0.00180%	34,498	48,210	23,152	3,018	921	-	-	-	-	-	3,992	-	(759)	(759)	(759)	(794)	-	37,355
73819	0.00450%	86,226	120,498	57,868	7,544	2,301	-	-	-	-	-	9,977	-	(1,898)	(1,898)	(1,898)	(1,983)	-	93,367
73820	0.00461%	88,313	123,414	59,269	7,726	2,357	-	-	-	-	-	10,218	-	(1,943)	(1,943)	(1,943)	(2,031)	-	95,626
73901	0.20514%	3,927,237	5,488,212	2,635,660	343,585	104,801	-	-	-	-	-	454,410	-	(86,424)	(86,424)	(86,424)	(90,338)	-	4,252,475
73902	0.06284%	1,202,930	1,681,064	807,315	105,242	32,101	-	-	-	-	-	139,188	-	(26,472)	(26,472)	(26,472)	(27,671)	-	1,302,552
73903	0.55372%	10,600,472	14,813,884	7,114,223	927,410	282,879	-	-	-	-	-	1,226,552	-	(233,277)	(233,277)	(233,277)	(243,841)	-	11,478,360
73906	0.05627%	1,077,325	1,505,534	723,018	94,253	28,749	-	-	-	-	-	124,654	-	(23,708)	(23,708)	(23,708)	(24,782)	-	1,166,545
73907	0.02311%	442,462	618,330	296,947	38,710	11,807	-	-	-	-	-	51,196	-	(9,737)	(9,737)	(9,737)	(10,178)	-	479,105
73911	0.12630%	2,417,998	3,379,090	1,622,775	211,545	64,526	-	-	-	-	-	279,780	-	(53,211)	(53,211)	(53,211)	(55,621)	-	2,618,247
74002	0.00500%	95,779	133,848	64,279	8,379	2,556	-	-	-	-	-	11,082	-	(2,108)	(2,108)	(2,108)	(2,203)	-	103,711
74003	3.17209%	60,727,380	84,864,937	40,755,558	5,312,895	1,620,544	-	-	-	-	-	7,026,603	-	(1,336,385)	(1,336,385)	(1,336,385)	(1,396,903)	-	65,756,574
74005	3.06671%	58,710,014	82,045,721	39,401,656	5,136,401	1,566,709	-	-	-	-	-	6,793,179	-	(1,291,990)	(1,291,990)	(1,291,990)	(1,350,498)	-	63,572,138
74009	0.00075%	14,416	20,145	9,675	1,261	385	-	-	-	-	-	1,668	-	(317)	(317)	(317)	(332)	-	15,609
74010	0.10181%	1,949,117	2,723,840	1,308,098	170,524	52,013	-	-	-	-	-	225,527	-	(42,893)	(42,893)	(42,893)	(44,835)	-	2,110,535
74013	0.10734%	2,054,985	2,871,788	1,379,148	179,786	54,838	-	-	-	-	-	237,777	-	(45,223)	(45,223)	(45,223)	(47,271)	-	2,225,170
74101	0.02602%	498,096	696,076	334,284	43,577	13,292	-	-	-	-	-	57,633	-	(10,961)	(10,961)	(10,961)	(11,458)	-	539,346
74102	0.12204%	2,336,444	3,265,120	1,568,042	204,410	62,349	-	-	-	-	-	270,344	-	(51,416)	(51,416)	(51,416)	(53,745)	-	2,529,939
74106	0.00222%	42,481	59,366	28,510	3,717	1,134	-	-	-	-	-	4,915	-	(935)	(935)	(935)	(977)	-	45,999
74203	1.98338%	37,970,352	53,062,581	25,482,786	3,321,936	1,013,260	-	-	-	-	-	4,393,448	-	(835,587)	(835,587)	(835,587)	(873,427)	-	41,114,901
74204	0.07311%	1,399,619	1,955,931	939,317	122,449	37,350	-	-	-	-	-	161,946	-	(30,800)	(30,800)	(30,800)	(32,195)	-	1,515,529
74208	0.00352%	67,464	94,280	45,277	5,902	1,800	-	-	-	-	-	7,806	-	(1,485)	(1,485)	(1,485)	(1,552)	-	73,052
74213	0.04490%	859,559	1,201,211	576,870	75,201	22,938	-	-	-	-	-	99,457	-	(18,916)	(18,916)	(18,916)	(19,772)	-	930,744
74216	0.02739%	524,266	732,648	351,847	45,867	13,990	-	-	-	-	-	60,661	-	(11,537)	(11,537)	(11,537)	(12,060)	-	567,684
74217	0.01954%	374,003	522,659	251,002	32,721	9,980	-	-	-	-	-	43,275	-	(8,230)	(8,230)	(8,230)	(8,603)	-	404,976
74218	0.01550%	296,794	414,761	199,185	25,966	7,920	-	-	-	-	-	34,341	-	(6,531)	(6,531)	(6,531)	(6,827)	-	321,373
74219	0.00050%	9,553	13,350	6,411	836	255	-	-	-	-	-	1,105	-	(210)	(210)	(210)	(220)	-	10,344
74221	0.01833%	350,876	490,340	235,481	30,697	9,363	-	-	-	-	-	40,599	-	(7,721)	(7,721)	(7,721)	(8,071)	-	379,934
74222	0.02724%	521,490	728,769	349,984	45,624	13,916	-	-	-	-	-	60,340	-	(11,476)	(11,476)	(11,476)	(11,996)	-	564,678
74223	0.01389%	265,895	371,581	178,448	23,263	7,096	-	-	-	-	-	30,766	-	(5,851)	(5,851)	(5,851)	(6,116)	-	287,915

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
			Discount Rate	Discount Rate	Total	Difference between			Change in	Difference 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 - 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
74224	0.01570%	300,623	420,112	201,755	26,301	8,022	-	-	-	-	-	34,784	-	(6,616)	(6,616)	(6,616)	(6,915)	-	325,519
74226	0.02267%		433,905	606,371	291,204	37,961	11,579	-	-	-	-	50,206	-	(9,549)	(9,549)	(9,549)	(9,981)	-	469,839
74228	0.00138%		26,419	36,920	17,730	2,311	705	-	-	-	-	3,057	-	(581)	(581)	(581)	(608)	-	28,607
74229	0.08168%		1,563,743	2,185,290	1,049,464	136,808	41,729	-	-	-	-	180,936	-	(34,412)	(34,412)	(34,412)	(35,971)	-	1,693,245
74230	0.70614%		13,518,595	18,891,886	9,072,644	1,182,710	360,751	-	-	-	-	1,564,201	-	(297,494)	(297,494)	(297,494)	(310,966)	-	14,638,150
74234	0.00804%		153,843	214,992	103,248	13,459	4,105	-	-	-	-	17,801	-	(3,386)	(3,386)	(3,386)	(3,539)	-	166,584
74239	0.00303%		57,911	80,930	38,866	5,067	1,545	-	-	-	-	6,701	-	(1,274)	(1,274)	(1,274)	(1,332)	-	62,707
74301	0.63586%		12,173,040	17,011,507	8,169,610	1,064,991	324,844	-	-	-	-	1,408,510	-	(267,884)	(267,884)	(267,884)	(280,015)	-	13,181,162
74302	0.67312%		12,886,317	18,008,294	8,648,307	1,127,393	343,879	-	-	-	-	1,491,041	-	(283,580)	(283,580)	(283,580)	(296,422)	-	13,953,510
74308	0.00181%		34,594	48,344	23,217	3,027	923	-	-	-	-	4,003	-	(761)	(761)	(761)	(796)	-	37,459
74310	0.00171%		32,775	45,802	21,996	2,867	875	-	-	-	-	3,792	-	(721)	(721)	(721)	(754)	-	35,489
74311	0.00420%		80,483	112,472	54,014	7,041	2,148	-	-	-	-	9,312	-	(1,771)	(1,771)	(1,771)	(1,851)	-	87,148
74401	0.22156%		4,241,510	5,927,400	2,846,576	371,080	113,187	-	-	-	-	490,774	-	(93,340)	(93,340)	(93,340)	(97,567)	-	4,592,774
74402	0.14744%		2,822,594	3,944,501	1,894,308	246,942	75,322	-	-	-	-	326,595	-	(62,115)	(62,115)	(62,115)	(64,928)	-	3,056,349
74406	0.00740%		141,668	197,977	95,076	12,394	3,780	-	-	-	-	16,392	-	(3,118)	(3,118)	(3,118)	(3,259)	-	153,400
74408	0.00620%		118,733	165,926	79,684	10,388	3,168	-	-	-	-	13,738	-	(2,613)	(2,613)	(2,613)	(2,731)	-	128,566
74501	0.27066%		5,181,551	7,241,083	3,477,459	453,322	138,273	-	-	-	-	599,543	-	(114,027)	(114,027)	(114,027)	(119,190)	-	5,610,666
74504	0.07097%		1,358,650	1,898,678	911,822	118,865	36,256	-	-	-	-	157,206	-	(29,899)	(29,899)	(29,899)	(31,253)	-	1,471,168
74506	0.00055%		10,510	14,688	7,054	920	280	-	-	-	-	1,216	-	(231)	(231)	(231)	(242)	-	11,381
74509	0.01095%		209,706	293,059	140,739	18,347	5,596	-	-	-	-	24,265	-	(4,615)	(4,615)	(4,615)	(4,824)	-	227,073
74510	0.00287%	54,925	76,756	36,861	4,805	1,466	-	-	-	-	6,355	-	(1,209)	(1,209)	(1,209)	(1,263)	-	59,474	
74601	0.96734%	18,518,946	25,879,746	12,428,495	1,620,179	494,188	-	-	-	-	2,142,778	-	(407,534)	(407,534)	(407,534)	(425,989)	-	20,052,609	
74602	1.38377%	26,491,292	37,020,892	17,778,922	2,317,661	706,935	-	-	-	-	3,065,237	-	(582,975)	(582,975)	(582,975)	(609,375)	-	28,685,192	
74604	0.19145%	3,665,229	5,122,062	2,459,820	320,662	97,809	-	-	-	-	424,094	-	(80,658)	(80,658)	(80,658)	(84,311)	-	3,968,768	
74607	0.06658%	1,274,568	1,781,176	855,392	111,509	34,013	-	-	-	-	147,477	-	(28,049)	(28,049)	(28,049)	(29,319)	-	1,380,123	
74609	0.13780%	2,637,985	3,686,516	1,770,413	230,791	70,396	-	-	-	-	305,234	-	(58,052)	(58,052)	(58,052)	(60,681)	-	2,856,452	
74613	0.10882%	2,083,223	2,911,249	1,398,099	182,256	55,592	-	-	-	-	241,044	-	(45,844)	(45,844)	(45,844)	(47,920)	-	2,255,746	
74620	0.00105%	20,101	28,091	13,491	1,759	536	-	-	-	-	2,326	-	(442)	(442)	(442)	(462)	-	21,766	
75025	0.00929%	177,793	248,461	119,321	15,555	4,745	-	-	-	-	20,572	-	(3,913)	(3,913)	(3,913)	(4,090)	-	192,517	
80101	0.00107%	20,561	28,733	13,799	1,799	549	-	-	-	-	2,379	-	(452)	(452)	(452)	(473)	-	22,264	
80201	0.00522%	99,837	139,520	67,003	8,735	2,664	-	-	-	-	11,552	-	(2,197)	(2,197)	(2,197)	(2,297)	-	108,106	
80401	0.00302%	57,854	80,849	38,827	5,062	1,544	-	-	-	-	6,694	-	(1,273)	(1,273)	(1,273)	(1,331)	-	62,645	
80402	0.00094%	17,957	25,095	12,052	1,571	479	-	-	-	-	2,078	-	(395)	(395)	(395)	(413)	-	19,444	
80405	0.00688%	131,674	184,011	88,370	11,520	3,514	-	-	-	-	15,236	-	(2,898)	(2,898)	(2,898)	(3,029)	-	142,579	
80503	0.00202%	38,710	54,096	25,979	3,387	1,033	-	-	-	-	4,479	-	(852)	(852)	(852)	(890)	-	41,916	
80601	0.00008%	1,436	2,007	964	126	38	-	-	-	-	166	-	(32)	(32)	(32)	(33)	-	1,555	
80701	0.00544%	104,107	145,486	69,868	9,108	2,778	-	-	-	-	12,046	-	(2,291)	(2,291)	(2,291)	(2,395)	-	112,728	
80801	0.01466%	280,655	392,208	188,354	24,554	7,489	-	-	-	-	32,474	-	(6,176)	(6,176)	(6,176)	(6,456)	-	303,898	
81001	0.02031%	388,763	543,286	260,908	34,012	10,374	-	-	-	-	44,983	-	(8,555)	(8,555)	(8,555)	(8,943)	-	420,959	
81102	0.00552%	105,676	147,680	70,922	9,245	2,820	-	-	-	-	12,228	-	(2,326)	(2,326)	(2,326)	(2,431)	-	114,428	
81301	0.00007%	1,244	1,739	835	109	33	-	-	-	-	144	-	(27)	(27)	(27)	(29)	-	1,347	
81402	0.00010%	1,895	2,649	1,272	166	51	-	-	-	-	219	-	(42)	(42)	(42)	(44)	-	2,052	
81403	0.00017%	3,293	4,602	2,210	288	88	-	-	-	-	381	-	(72)	(72)	(72)	(76)	-	3,566	

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						
			Discount Rate	Discount Rate	Total	between				between									
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 - 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																			
		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			Change in	Difference 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 - 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
90203	0.37869%	7,249,688 88,734 9,693,052 494,937 4,150,957 4,729,057 1,045,890 12,446,229 900,451 3,272,235 4,652,461 152,101 70,930 166,191 8,659,951 1,357,520 327,654 136,843 188,820 110,999 2,287,052 28,659 622,534 302,326 423,069 219,355 308,701 107,993 510,597 3,206,704 5,941,962 1,930,815 929,665 70,528 2,999,774 214,397 764,833 10,781,175 78,836 820,351 2,313,490 600,805 390,524	10,131,251	4,865,434	634,258	193,462	-	-	-	-	-	838,842	-	(159,539)	(159,539)	(159,539)	(166,764)	-	7,850,077
90208	0.00464%		124,003	59,551	7,763	2,368	-	-	-	-	-	10,267	-	(1,953)	(1,953)	(1,953)	(2,041)	-	96,082
90403	0.50632%		13,545,789	6,505,233	848,022	258,664	-	-	-	-	-	1,121,557	-	(213,308)	(213,308)	(213,308)	(222,968)	-	10,495,791
90407	0.02585%		691,662	332,164	43,301	13,208	-	-	-	-	-	57,268	-	(10,892)	(10,892)	(10,892)	(11,385)	-	535,926
90704	0.21683%		5,800,855	2,785,804	363,157	110,771	-	-	-	-	-	480,296	-	(91,347)	(91,347)	(91,347)	(95,484)	-	4,494,723
90705	0.24702%		6,608,734	3,173,780	413,734	126,198	-	-	-	-	-	547,187	-	(104,069)	(104,069)	(104,069)	(108,782)	-	5,120,698
90707	0.05463%		1,461,604	701,921	91,502	27,910	-	-	-	-	-	121,017	-	(23,016)	(23,016)	(23,016)	(24,058)	-	1,132,506
90709	0.65013%		17,393,282	8,352,954	1,088,891	332,135	-	-	-	-	-	1,440,120	-	(273,896)	(273,896)	(273,896)	(286,299)	-	13,476,975
90710	0.04704%		1,258,357	604,314	78,778	24,029	-	-	-	-	-	104,189	-	(19,816)	(19,816)	(19,816)	(20,713)	-	975,023
90711	0.17093%		4,572,864	2,196,073	286,280	87,321	-	-	-	-	-	378,622	-	(72,010)	(72,010)	(72,010)	(75,271)	-	3,543,228
90803	0.24302%		6,501,693	3,122,375	407,033	124,153	-	-	-	-	-	538,324	-	(102,383)	(102,383)	(102,383)	(107,020)	-	5,037,759
90807	0.00795%		212,558	102,079	13,307	4,059	-	-	-	-	-	17,599	-	(3,347)	(3,347)	(3,347)	(3,499)	-	164,698
90809	0.00371%		99,122	47,602	6,205	1,893	-	-	-	-	-	8,207	-	(1,561)	(1,561)	(1,561)	(1,632)	-	76,804
90810	0.00868%		232,248	111,535	14,540	4,435	-	-	-	-	-	19,230	-	(3,657)	(3,657)	(3,657)	(3,823)	-	179,955
91007	0.45235%		12,102,056	5,811,894	757,639	231,096	-	-	-	-	-	1,002,020	-	(190,574)	(190,574)	(190,574)	(199,204)	-	9,377,133
91009	0.07091%		1,897,100	911,064	118,766	36,226	-	-	-	-	-	157,075	-	(29,874)	(29,874)	(29,874)	(31,227)	-	1,469,945
91203	0.01712%		457,888	219,896	28,666	8,744	-	-	-	-	-	37,912	-	(7,210)	(7,210)	(7,210)	(7,537)	-	354,789
91503	0.00715%		191,235	91,839	11,972	3,652	-	-	-	-	-	15,834	-	(3,011)	(3,011)	(3,011)	(3,148)	-	148,176
91604	0.00986%		263,871	126,721	16,519	5,039	-	-	-	-	-	21,848	-	(4,155)	(4,155)	(4,155)	(4,343)	-	204,457
91605	0.00580%		155,118	74,494	9,711	2,962	-	-	-	-	-	12,843	-	(2,443)	(2,443)	(2,443)	(2,553)	-	120,191
91803	0.11946%	3,196,095	1,534,894	200,089	61,031	-	-	-	-	-	264,629	-	(50,330)	(50,330)	(50,330)	(52,609)	-	2,476,456	
91804	0.00150%	40,050	19,234	2,507	765	-	-	-	-	-	3,316	-	(631)	(631)	(631)	(659)	-	31,032	
91807	0.03252%	869,974	417,797	54,464	16,613	-	-	-	-	-	72,032	-	(13,700)	(13,700)	(13,700)	(14,320)	-	674,089	
92109	0.01579%	422,493	202,898	26,450	8,068	-	-	-	-	-	34,981	-	(6,653)	(6,653)	(6,653)	(6,954)	-	327,364	
92114	0.02210%	591,228	283,932	37,013	11,290	-	-	-	-	-	48,952	-	(9,310)	(9,310)	(9,310)	(9,732)	-	458,106	
92116	0.01146%	306,543	147,214	19,191	5,854	-	-	-	-	-	25,381	-	(4,827)	(4,827)	(4,827)	(5,046)	-	237,521	
92117	0.01613%	431,402	207,177	27,008	8,238	-	-	-	-	-	35,719	-	(6,793)	(6,793)	(6,793)	(7,101)	-	334,267	
92118	0.00564%	150,917	72,477	9,448	2,882	-	-	-	-	-	12,496	-	(2,377)	(2,377)	(2,377)	(2,484)	-	116,936	
92202	0.02667%	713,546	342,673	44,671	13,626	-	-	-	-	-	59,080	-	(11,236)	(11,236)	(11,236)	(11,745)	-	552,882	
92204	0.16750%	4,481,286	2,152,094	280,547	85,573	-	-	-	-	-	371,039	-	(70,568)	(70,568)	(70,568)	(73,763)	-	3,472,270	
92302	0.31038%	8,303,737	3,987,789	519,848	158,565	-	-	-	-	-	687,529	-	(130,761)	(130,761)	(130,761)	(136,682)	-	6,434,051	
92310	0.10086%	2,698,264	1,295,815	168,922	51,525	-	-	-	-	-	223,409	-	(42,490)	(42,490)	(42,490)	(44,414)	-	2,090,717	
92313	0.04856%	1,299,183	623,920	81,334	24,809	-	-	-	-	-	107,569	-	(20,458)	(20,458)	(20,458)	(21,385)	-	1,006,656	
92318	0.00368%	98,560	47,333	6,170	1,882	-	-	-	-	-	8,161	-	(1,552)	(1,552)	(1,552)	(1,622)	-	76,368	
92319	0.15669%	4,192,106	2,013,218	262,443	80,051	-	-	-	-	-	347,096	-	(66,014)	(66,014)	(66,014)	(69,003)	-	3,248,203	
92404	0.01120%	299,614	143,887	18,757	5,721	-	-	-	-	-	24,807	-	(4,718)	(4,718)	(4,718)	(4,932)	-	232,152	
92502	0.03995%	1,068,834	513,297	66,913	20,410	-	-	-	-	-	88,497	-	(16,831)	(16,831)	(16,831)	(17,593)	-	828,173	
92606	0.56315%	15,066,412	7,235,497	943,220	287,702	-	-	-	-	-	1,247,461	-	(237,254)	(237,254)	(237,254)	(247,998)	-	11,674,028	
92609	0.00412%	110,171	52,909	6,897	2,104	-	-	-	-	-	9,122	-	(1,735)	(1,735)	(1,735)	(1,813)	-	85,365	
92805	0.04285%	1,146,420	550,557	71,771	21,892	-	-	-	-	-	94,921	-	(18,053)	(18,053)	(18,053)	(18,870)	-	888,289	
93005	0.12085%	3,233,042	1,552,637	202,402	61,737	-	-	-	-	-	267,688	-	(50,911)	(50,911)	(50,911)	(53,217)	-	2,505,084	
93706	0.03138%	839,609	403,214	52,563	16,033	-	-	-	-	-	69,518	-	(13,221)	(13,221)	(13,221)	(13,820)	-	650,561	
93808	0.02040%	545,747	262,090	34,166	10,421	-	-	-	-	-	45,186	-	(8,594)	(8,594)	(8,594)	(8,983)	-	422,866	

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
			Discount Rate	Discount Rate	Total	Difference between			Change in	Difference 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 - 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
94215	0.03952%	756,639	1,057,384	507,798	66,197	20,191	-	-	-	-	-	87,549	-	(16,651)	(16,651)	(16,651)	(17,405)	-	819,301
94216	0.13694%	2,621,579	3,663,588	1,759,402	229,356	69,958	-	-	-	-	-	303,336	-	(57,691)	(57,691)	(57,691)	(60,304)	-	2,838,687
94218	0.04555%	872,079	1,218,708	585,273	76,296	23,272	-	-	-	-	-	100,906	-	(19,191)	(19,191)	(19,191)	(20,060)	-	944,301
94219	0.02949%	564,603	789,018	378,918	49,396	15,067	-	-	-	-	-	65,329	-	(12,425)	(12,425)	(12,425)	(12,987)	-	611,361
94220	0.02478%	474,472	663,062	318,429	41,510	12,662	-	-	-	-	-	54,900	-	(10,441)	(10,441)	(10,441)	(10,914)	-	513,766
94221	0.02716%	519,958	726,628	348,956	45,490	13,875	-	-	-	-	-	60,163	-	(11,442)	(11,442)	(11,442)	(11,961)	-	563,019
94224	0.00589%	112,741	157,552	75,663	9,863	3,009	-	-	-	-	-	13,045	-	(2,481)	(2,481)	(2,481)	(2,593)	-	122,077
94225	0.04746%	908,568	1,269,700	609,761	79,488	24,246	-	-	-	-	-	105,128	-	(19,994)	(19,994)	(19,994)	(20,900)	-	983,812
94226	0.02864%	548,311	766,251	367,984	47,970	14,632	-	-	-	-	-	63,444	-	(12,066)	(12,066)	(12,066)	(12,613)	-	593,720
94227	0.03053%	584,398	816,681	392,203	51,128	15,595	-	-	-	-	-	67,619	-	(12,860)	(12,860)	(12,860)	(13,443)	-	632,796
94228	0.00859%	164,373	229,707	110,314	14,381	4,386	-	-	-	-	-	19,019	-	(3,617)	(3,617)	(3,617)	(3,781)	-	177,985
94229	0.01635%	312,932	437,315	210,016	27,378	8,351	-	-	-	-	-	36,209	-	(6,886)	(6,886)	(6,886)	(7,198)	-	338,848
94231	0.01725%	330,239	461,500	221,631	28,892	8,813	-	-	-	-	-	38,211	-	(7,267)	(7,267)	(7,267)	(7,596)	-	357,588
94232	0.00056%	10,797	15,089	7,246	945	288	-	-	-	-	-	1,249	-	(238)	(238)	(238)	(248)	-	11,692
94504	0.00474%	90,801	126,892	60,939	7,944	2,423	-	-	-	-	-	10,506	-	(1,998)	(1,998)	(1,998)	(2,089)	-	98,321
94607	0.02706%	518,006	723,900	347,646	45,319	13,823	-	-	-	-	-	59,937	-	(11,399)	(11,399)	(11,399)	(11,916)	-	560,905