

SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY
SOUTH CAROLINA RETIREMENT SYSTEMS
GASB STATEMENTS NO. 67 AND 68 ACCOUNTING AND
FINANCIAL REPORTING FOR PENSIONS
AS OF JUNE 30, 2015

December 7, 2015

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

Subject: GASB Reporting and Disclosure Information for Fiscal Year Ending June 30, 2015

Dear Members of the Board:

This report contains information for each of the five retirement systems (i.e. South Carolina Retirement System, Police Officers Retirement System, Judges and Solicitors Retirement System, General Assembly Retirement System, and South Carolina National Guard Supplemental Retirement Plan) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans." Additionally, this report provides employers participating in the South Carolina Retirement Systems with information that is required in connection with the GASB Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by the participating employers in financial reporting for fiscal years ending between (and including) June 30, 2015 and June 30, 2016. The information provided herein was prepared for the purpose of assisting South Carolina Public Employee Benefit Authority (PEBA) and participating employers in the compliance with the financial reporting and disclosure requirements of GASB Nos. 67 and 68.

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

The total pension liability, net pension liability, and certain sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2014. It is our opinion that the recommended assumptions are internally consistent, reasonable, and comply with the requirements under GASB Nos. 67 and 68.

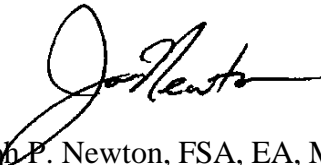
This report provides the Collective Pension Amounts under GASB No. 68 which will be allocated to employers participating in SCRS and PORS. The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer systems maintained by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

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

This report complements the actuarial valuation report as of July 1, 2014, provided for plan funding purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period ending June 30, 2015. Please see the actuarial valuation report as of July 1, 2014 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, MAAA
Senior Consultant



Daniel J. White, FSA, EA, MAAA
Senior Consultant

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u> <u>NUMBER</u>	
SECTION A	2	DISCUSSION
SECTION B	5	ACCOUNTING EXHIBITS
APPENDIX I		COLLECTIVE PENSION AMOUNTS – SCRS
APPENDIX II		COLLECTIVE PENSION AMOUNTS – PORS
APPENDIX III		AGGREGATE COLLECTIVE PENSION AMOUNTS – SCRS & PORS

SECTION A

DISCUSSION

Discussion

Accounting Standard

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statements No. 67 and 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from PEBA's 2015 Comprehensive Annual Financial Report.

Measurement of the Net Pension Liability

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2014. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2015 using generally accepted actuarial principles. There were no assumption changes that required an adjustment to the roll-forward liabilities. Senate Bill 1008, enacted during the 2014 legislative session, permitted Administrative Law Judges to elect to participate in the Retirement System for Judges and Solicitors (JSRS). There were three Administrative Law Judges who elected to participate in the JSRS during the year ending June 30, 2015. As a result, we have recognized the increase in the Total Pension Liability attributable to their participation in JSRS as a benefit change. There was no legislation enacted during the 2015 legislative session that had a material change in benefit provisions for any of the systems. There were no other significant events that required an adjustment when calculating the roll-forward Total Pension Liability for each system. It is our opinion that the assumptions used for this purposes are internally consistent, reasonable, and comply with the requirements under GASB No. 67 and 68.

A single discount rate of 7.50% was used to measure the total pension liability as of June 30, 2014 and June 30, 2015. This single discount rate was based on an expected rate of return on pension plan investments of 7.50%. Based on the stated assumptions and the projection of cash flows, the pension plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer plans maintained by PEBA, are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for FY 2015 (including contributions the employers made to the system on behalf of working retirees, members participating in TERI, and members in the State ORP). This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2014:

Membership Status	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Inactive plan members and annuitants					
currently receiving benefits: ¹	131,510	16,103	204	371	4,628
Inactive plan members entitled to but					
not yet receiving benefits:	159,908	13,185	2	36	2,130
Active Plan Members:	185,265	26,697	152	115	12,221
Total Plan Members:	476,683	55,985	358	522	18,979

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

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2015 fiscal year, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2015 fiscal year.

Development of Average Expected Remaining Service Life	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Total expected remaining service lives					
of all employees (years):	1,985,105	268,523	1,654	1,018	205,606
Total plan members:	476,683	55,985	358	522	18,979
Average expected remaining service					
life (years):	4.164	4.796	4.620	1.950	10.833

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

SECTION B

ACCOUNTING EXHIBITS

Exhibit 1**Schedule of the Employers' Net Pension Liability as of June 30, 2015**

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	Covered Employee Payroll¹	Net Pension Liability as a Percentage of Covered Employee Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
South Carolina Retirement System (SCRS)	\$ 44,097,310,230	\$ 25,131,828,101	\$ 18,965,482,129	57.0%	\$ 7,539,996,438	251.5%
Police Officers Retirement System (PORS)	6,151,321,222	3,971,824,838	2,179,496,384	64.6%	1,076,884,548	202.4%
Retirement System for Judges and Solicitors (JSRS)	272,623,349	146,352,780	126,270,569	53.7%	20,815,396	606.6%
Retirement System for the General Assembly (GARS)	73,765,792	32,482,324	41,283,468	44.0%	2,600,600	1,587.5%
National Guard Supplemental Retirement Plan (SCNG)	63,064,131	23,202,128	39,862,003	36.8%	Not Applicable ²	Not Applicable ²

Note:

¹ The projected covered payroll for measurement period ending June 30, 2015 is based on the actuarial valuation as of July 1, 2014.² The contributions and benefits associated with the SCNG are not determined as a function of payroll.

Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability for the Measurement Period Ending June 30, 2015

<u>Change in the Net Pension Liability</u>	<u>SCRS</u>	<u>PORS</u>	<u>JSRS</u>	<u>GARS</u>	<u>SCNG</u>
(1)	(2)	(3)	(4)	(5)	(6)
Total pension liability					
Service Cost	\$ 744,197,648	\$ 154,102,179	\$ 5,759,620	\$ 552,628	\$ 690,090
Interest	3,148,089,823	435,328,182	19,439,542	5,380,014	4,481,301
Benefit Changes	0	0	665,565	0	0
Difference between actual and expected experience	(44,635,755)	6,770,951	(1,137,476)	(294,005)	611,558
Assumption Changes	0	0	0	0	0
Benefit Payments	(2,705,547,282)	(344,409,524)	(16,835,981)	(6,660,104)	(4,248,906)
Net Change in Total Pension Liability	1,142,104,434	251,791,788	7,891,270	(1,021,467)	1,534,043
Total Pension Liability - Beginning	42,955,205,796	5,899,529,434	264,732,079	74,787,259	61,530,088
Total Pension Liability - Ending (a)	<u>\$ 44,097,310,230</u>	<u>\$ 6,151,321,222</u>	<u>\$ 272,623,349</u>	<u>\$ 73,765,792</u>	<u>\$ 63,064,131</u>
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,022,478,603	\$ 166,450,527	\$ 10,108,278	\$ 4,275,000	\$ 4,590,798
Contributions - Member	716,107,043	106,853,820	3,153,202	369,175	0
Refunds of contributions to members	(95,103,649)	(17,453,106)	0	0	0
Retirement benefits	(2,590,299,159)	(323,252,035)	(16,831,981)	(6,639,374)	(4,248,906)
Death benefits	(20,144,474)	(3,704,383)	(4,000)	(20,730)	0
Net Investment Income	374,151,802	58,705,367	2,215,542	500,079	313,539
Administrative Expense	(12,554,219)	(1,938,063)	(71,941)	(17,052)	(10,825)
Net transfers to affiliated systems	(1,328,872)	1,060,715	286,747	(18,591)	0
Other	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	(606,692,925)	(13,277,158)	(1,144,153)	(1,551,493)	644,606
Plan Fiduciary Net Position - Beginning	25,738,521,026	3,985,101,996	147,496,933	34,033,817	22,557,522
Plan Fiduciary Net Position - Ending (b)	<u>\$ 25,131,828,101</u>	<u>\$ 3,971,824,838</u>	<u>\$ 146,352,780</u>	<u>\$ 32,482,324</u>	<u>\$ 23,202,128</u>
Net Pension Liability - Ending (a) - (b)	18,965,482,129	2,179,496,384	126,270,569	41,283,468	39,862,003
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	57.0%	64.6%	53.7%	44.0%	36.8%
Covered Employee Payroll	\$ 7,539,996,438	\$ 1,076,884,548	\$ 20,815,396	\$ 2,600,600	N/A
Net Pension Liability as a Percentage of Covered Employee Payroll	251.5%	202.4%	606.6%	1,587.5%	N/A

Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2015

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

System (1)	Actuarially Determined Contribution as a Percent of Covered Payroll ¹ (2)	Actual Rate Contributed by Participating Employers (3)	Contribution Deficiency (Excess) (4)	Total Employer Contributions for the Prior Fiscal Year ² (5)	Covered Employee Payroll ³ (6)
South Carolina Retirement System (SCRS)	10.90%	10.90%	\$ -	\$ 1,022,478,603	\$ 7,539,996,438
Police Officers Retirement System (PORS)	13.41%	13.41%	-	166,450,527	1,076,884,548
Retirement System for Judges and Solicitors (JSRS)	47.97%	47.97%	-	10,108,278	20,815,396

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

System (1)	Actuarially Determined Contribution ⁴ (2)	Total Employer Contributions for the Prior Fiscal Year (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ⁵ (5)
Retirement System for the General Assembly (GARS)	\$ 4,275,000	\$ 4,275,000	\$ -	\$ 2,600,600
National Guard Supplemental Retirement Plan (SCNG)	4,590,798	4,590,798	-	N/A

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

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

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

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

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

Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates documented in the schedule on the previous page are calculated as of July 1, 2012 (July 1, 2013 for the SCNG). The actuarial methods and assumptions were used to determine the contribution rates reported in that schedule:

Item (1)	SCRS (2)	PORS (3)	JSRS (4)	GARS (5)	SCNG (6)
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	5-Year Smoothing	5-Year Smoothing	5-Year Smoothing	5-Year Smoothing	5-Year Smoothing
Amortization Method:	Level % of Pay	Level % of Pay	Level % of Pay	Level Dollar	Level Dollar
Amortization Period:	29 Years, Open	30 Years, Open	30 Years, Open	15 Years, Closed	19 Years, Closed
Investment Return:	7.50%	7.50%	7.50%	7.50%	7.50%
Inflation:	2.75%	2.75%	2.75%	2.75%	2.75%
Salary Increases:	3.50% plus step-rate increases for members with less than 25 years of service.	4.00% plus step-rate increases for members with less than 12 years of service.	3.00%	None.	None.
Mortality:	RP-2000 Mortality Table (White Collar Adjustment for Educators), projected at Scale AA from Year 2000. Male rates multiplied by 100% for non-educators and 110% for educators. Female rates multiplied by 90% for non-educators and 95% for educators.	RP-2000 Mortality Table with Blue Collar Adjustment, projected at Scale AA from Year 2000. Male and female rates are multiplied by 115%.	RP-2000 Mortality Table with White Collar Adjustment, projected at Scale AA from Year 2000. Male rates are multiplied by 110%. Female rates are multiplied by 95%.	RP-2000 Mortality Table, projected at Scale AA from Year 2000. Male rates are multiplied by 100%. Female rates are multiplied by 90%.	RP-2000 Mortality Table with Blue Collar Adjustment, projected at Scale AA from Year 2000. Male and female rates are multiplied by 115%.

Other Comments:

As a result of the enactment of Act 278, the member and employer contribution rates for SCRS and PORS are determined in accordance with Sections 9-1-1085 and 9-11-225 of the South Carolina Code, respectively. Contribution requirements for JSRS, GARS and the SCNG are determined in accordance with funding policies established and maintained by the Board. Contribution rates determined by an actuarial valuation are effective for the fiscal year beginning 24 months after the valuation date.

EXHIBIT 4**SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE**

System	1.00% Decrease (6.50%)	Current Discount Rate (7.50%)	1.00% Increase (8.50%)
(1)	(2)	(3)	(4)
South Carolina Retirement System (SCRS)	\$ 23,910,053,704	\$ 18,965,482,129	\$ 14,821,302,520
Police Officers Retirement System (PORS)	2,968,982,818	2,179,496,384	1,473,738,169
Retirement System for Judges and Solicitors (JSRS)	155,815,106	126,270,569	98,926,325
Retirement System for the General Assembly (GARS)	47,750,517	41,283,468	35,358,563
National Guard Supplemental Retirement Plan (SCNG)	47,681,385	39,862,003	32,891,112

EXHIBIT 5**COMPONENTS OF AGGREGATE PENSION EXPENSE
for the Fiscal Year Ending June 30, 2015**

	<u>SCRS</u>	<u>PORS</u>	<u>JSRS</u>	<u>GARS</u>	<u>SCNG</u>
	(1)	(2)	(3)	(4)	(5)
1. Total service cost:	\$ 744,197,648	\$ 154,102,179	\$ 5,759,620	\$ 552,628	\$ 690,090
2. Interest on total pension liability:	3,148,089,823	435,328,182	19,439,542	5,380,014	4,481,301
3. Current-period benefit changes:	-	-	665,565	-	-
4. Member contributions:	(716,107,043)	(106,853,820)	(3,153,202)	(369,175)	-
5. Projected earnings on plan investments:	(1,893,607,400)	(296,183,305)	(10,936,281)	(2,475,602)	(1,704,229)
6. Administrative expense:	12,554,219	1,938,063	71,941	17,052	10,825
7. Other:	1,328,872	(1,060,715)	(286,747)	18,591	-
8. Recognition of deferred outflows (inflows) due to liabilities: ¹	140,177,064	14,660,639	(962,890)	(1,383,274)	32,149
9. Recognition of deferred outflows (inflows) due to assets: ²	(58,981,897)	(7,882,734)	(301,856)	(53,457)	10,810
10. Total Aggregate Pension Expense:	\$ 1,377,651,286	\$ 194,048,489	\$ 10,295,692	\$ 1,686,777	\$ 3,520,946

¹ Liability experience and assumption changes.² Difference between projected and actual investment experience.

Exhibit 6

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2015 for SCRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,519,455,598	\$ 0	\$ 1,519,455,598	\$ 1,451,492,068	\$ 67,963,530
2. Differences between expected and actual experience	0	44,635,755	487,848,404	44,635,755	443,212,649
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 1,519,455,598	\$ 44,635,755	\$ 2,007,304,002	\$ 1,496,127,823	\$ 511,176,179

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 303,891,120	\$ 0	\$ 303,891,120	\$ 362,873,017	\$ (58,981,897)
2. Differences between expected and actual experience	0	10,719,442	150,896,506	10,719,442	140,177,064
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 303,891,120	\$ 10,719,442	\$ 454,787,626	\$ 373,592,459	\$ 81,195,167

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,215,564,478	\$ 0	\$ 1,215,564,478	\$ 1,088,619,051	\$ 126,945,427
2. Differences between expected and actual experience	0	33,916,313	336,951,898	33,916,313	303,035,585
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 1,215,564,478	\$ 33,916,313	\$ 1,552,516,376	\$ 1,122,535,364	\$ 429,981,012

Exhibit 7

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2015 for PORS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 237,477,938	\$ 0	\$ 237,477,938	\$ 221,513,290	\$ 15,964,648
2. Differences between expected and actual experience	6,770,951	0	57,858,511	0	57,858,511
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 244,248,889	\$ 0	\$ 295,336,449	\$ 221,513,290	\$ 73,823,159

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 47,495,588	\$ 0	\$ 47,495,588	\$ 55,378,322	\$ (7,882,734)
2. Differences between expected and actual experience	1,411,791	0	14,660,639	0	14,660,639
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 48,907,379	\$ 0	\$ 62,156,227	\$ 55,378,322	\$ 6,777,905

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 189,982,350	\$ 0	\$ 189,982,350	\$ 166,134,968	\$ 23,847,382
2. Differences between expected and actual experience	5,359,160	0	43,197,872	0	43,197,872
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 195,341,510	\$ 0	\$ 233,180,222	\$ 166,134,968	\$ 67,045,254

Exhibit 8

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2015 for JSRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 8,720,739	\$ 0	\$ 8,720,739	\$ 8,184,016	\$ 536,723
2. Differences between expected and actual experience	0	1,137,476	0	3,660,919	(3,660,919)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 8,720,739	\$ 1,137,476	\$ 8,720,739	\$ 11,844,935	\$ (3,124,196)

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,744,148	\$ 0	\$ 1,744,148	\$ 2,046,004	\$ (301,856)
2. Differences between expected and actual experience	0	246,207	0	962,890	(962,890)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 1,744,148	\$ 246,207	\$ 1,744,148	\$ 3,008,894	\$ (1,264,746)

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 6,976,591	\$ 0	\$ 6,976,591	\$ 6,138,012	\$ 838,579
2. Differences between expected and actual experience	0	891,269	0	2,698,029	(2,698,029)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 6,976,591	\$ 891,269	\$ 6,976,591	\$ 8,836,041	\$ (1,859,450)

Exhibit 9

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2015 for GARS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,975,523	\$ 0	\$ 1,975,523	\$ 1,794,246	\$ 181,277
2. Differences between expected and actual experience	0	294,005	0	1,646,059	(1,646,059)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 1,975,523	\$ 294,005	\$ 1,975,523	\$ 3,440,305	\$ (1,464,782)

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 395,105	\$ 0	\$ 395,105	\$ 448,562	\$ (53,457)
2. Differences between expected and actual experience	0	150,772	0	1,383,274	(1,383,274)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 395,105	\$ 150,772	\$ 395,105	\$ 1,831,836	\$ (1,436,731)

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,580,418	\$ 0	\$ 1,580,418	\$ 1,345,684	\$ 234,734
2. Differences between expected and actual experience	0	143,233	0	262,785	(262,785)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 1,580,418	\$ 143,233	\$ 1,580,418	\$ 1,608,469	\$ (28,051)

Exhibit 10

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For Fiscal Year Ending June 30, 2015 for SCNG

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,390,690	\$ 0	\$ 1,390,690	\$ 1,069,314	\$ 321,376
2. Differences between expected and actual experience	611,558	0	611,558	237,840	373,718
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 2,002,248	\$ 0	\$ 2,002,248	\$ 1,307,154	\$ 695,094

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 278,138	\$ 0	\$ 278,138	\$ 267,328	\$ 10,810
2. Differences between expected and actual experience	56,453	0	56,453	24,304	32,149
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 334,591	\$ 0	\$ 334,591	\$ 291,632	\$ 42,959

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,112,552	\$ 0	\$ 1,112,552	\$ 801,986	\$ 310,566
2. Differences between expected and actual experience	555,105	0	555,105	213,536	341,569
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 1,667,657	\$ 0	\$ 1,667,657	\$ 1,015,522	\$ 652,135

Exhibit 11**Statement of Deferred Outflows and Inflows of Resources by
Year to be recognized in Future Pension Expense**

Period	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Fiscal Year + 1	\$ 81,195,167	\$ 6,777,905	\$ (1,264,746)	\$ (316,242)	\$ 42,959
Fiscal Year + 2	81,195,167	6,777,905	(1,264,746)	(53,457)	42,959
Fiscal Year + 3	(34,542,453)	4,870,073	(921,457)	(53,455)	42,959
Fiscal Year + 4	302,133,131	48,619,371	1,591,499	395,103	310,285
Fiscal Year + 5	-	-	-	-	32,149
Thereafter	-	-	-	-	180,824
Total	\$ 429,981,012	\$ 67,045,254	\$ (1,859,450)	\$ (28,051)	\$ 652,135

APPENDIX I

COLLECTIVE PENSION AMOUNTS - SCRS

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer (1)	Actual Contributions (2)	Proportionate Share (3)	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.50% (4)	Discount Rate Less 1.00% (5)	Discount Rate Plus 1.00% 8.50% (6)	Proportionate Share of Aggregate Plan Pension Expense (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Employer Pension Expense (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Outflow of Resources (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (18)	Total Deferred Inflow of Resources (19)	2016 (20)	2017 (21)	2018 (22)	2019 (23)	2020 (24)	Thereafter (25)	
Aggregate - SCRS	1,022,006,513	100.0000%	18,965,482,129	23,910,053,704	14,821,302,520	1,377,651,286	N/A	N/A	336,951,898	-	1,215,564,478	N/A	1,552,516,376	33,916,313	-	1,088,619,051	N/A	1,122,535,364	81,195,167	81,195,167	(34,542,453)	302,133,131	-	-	
Employer																									
10001	11,440	0.001119%	212,224	267,554	165,850	15,416	8,775	24,191	3,770	-	13,602	27,765	45,137	380	-	12,182	-	12,562	9,684	9,684	8,388	4,820	-	-	
10002	69,447	0.006795%	1,288,705	1,624,688	1,007,108	93,611	87,663	181,274	22,896	-	82,598	277,367	382,861	2,305	-	73,972	-	76,277	93,180	93,180	85,316	34,907	-	-	
10100	657,705	0.064354%	12,205,046	15,387,076	9,538,101	886,574	75,199	886,574	216,842	-	782,264	237,930	1,237,036	21,827	-	700,570	-	722,397	127,451	127,451	206,768	-	-		
10200	532,405	0.052094%	9,879,878	12,455,703	7,721,009	717,674	47,182	764,856	175,332	-	683,236	958,052	1,766,88	-	-	584,773	-	608,841	89,480	89,480	29,187	165,131	-	-	
10300	2,178,834	0.211922%	40,432,891	50,974,322	31,597,831	5,614,099	561,409	5,614,099	2,937,042	-	5,086,139	4,908,139	72,307	-	-	2,320,849	-	2,393,156	734,511	734,511	49,187	736,195	-	-	
10600	267,431	0.026167%	4,962,698	6,256,544	3,878,290	360,490	30,184	390,674	88,170	-	318,077	95,503	88,170	-	-	284,859	-	293,734	51,430	51,430	21,145	84,009	-	-	
10700	214,597	0.020998%	3,982,372	5,020,633	3,112,177	289,279	25,244	289,279	42,937	-	255,244	135,854	461,851	7,122	-	228,588	-	235,710	59,986	59,986	35,684	70,484	-	-	
10900	92,244	0.009026%	1,711,824	2,158,121	1,337,771	124,347	(46,116)	78,231	30,413	-	109,717	140,130	3,061	-	-	98,259	145,912	247,232	(38,787)	(38,787)	(49,234)	19,708	-	-	
12300	58,285	0.005703%	1,081,601	1,363,590	845,259	108,619	78,567	108,619	19,216	-	89,358	106,809	177,898	1,934	-	62,084	-	64,018	32,873	32,873	21,863	-	-		
13300	217,348	0.021267%	4,033,389	5,084,951	3,152,064	292,985	37,262	330,247	71,660	-	258,514	117,896	448,707	7,213	-	231,517	-	238,730	54,530	54,530	29,916	70,366	-	-	
13600	185,741	0.018174%	3,446,787	4,345,413	2,693,624	250,374	(135,849)	114,525	114,525	-	128,917	250,374	282,155	6,164	-	197,846	429,825	633,835	(121,093)	(121,093)	(142,127)	32,631	-	-	
13700	53,053	0.005191%	984,498	1,241,171	769,374	71,514	27,763	99,277	17,491	-	87,841	168,432	1,761	-	-	56,510	-	58,271	31,978	31,978	25,970	20,237	-	-	
20101	98,777	0.009665%	1,833,014	2,310,907	1,432,479	133,150	133,150	133,150	17,491	-	110,859	124,494	150,080	3,278	-	105,215	27,387	135,880	(8,908)	(8,908)	(11,995)	27,781	-	-	
20102	792,230	0.077517%	14,701,473	18,534,356	11,489,029	1,067,914	360,681	1,428,595	261,195	-	942,269	1,141,195	2,344,659	26,291	-	843,865	-	870,156	423,621	423,621	333,905	293,357	-	-	
20105	1,052,634	0.102997%	19,538,878	24,626,638	15,265,497	1,418,939	295,509	1,714,448	347,050	-	1,251,995	1,714,448	2,534,037	34,933	-	1,121,245	-	1,156,178	379,138	379,138	359,652	-	-		
20108	25,356	0.002481%	470,534	593,208	367,717	34,180	(9,215)	24,965	30,158	-	38,518	48,360	841	-	-	27,009	29,157	57,007	(7,201)	(7,201)	(10,072)	5,985	-	-	
20200	145,937	0.014279%	2,708,081	3,414,117	2,116,334	196,715	45,305	242,020	48,113	-	173,570	286,859	360,028	6,267	-	155,444	-	160,287	56,899	56,899	40,373	50,572	-	-	
20300	188,831	0.018477%	3,504,252	4,417,861	2,738,532	254,549	62,320	228,529	42,609	-	224,609	286,859	361,267	-	-	201,144	90,553	297,964	(13,618)	(13,618)	(35,002)	51,131	-	-	
20400	896,729	0.087747%	16,641,642	20,980,355	13,005,248	1,208,848	86,960	1,295,808	295,665	-	1,066,621	1,275,141	1,637,427	29,761	-	984,992	-	1,034,406	158,206	158,206	56,650	279,374	-	-	
20500	387,101	0.037877%	7,183,556	9,056,413	5,613,865	521,813	35,627	557,440	127,627	-	460,419	700,769	857,400	12,846	-	425,182	-	445,182	66,381	66,381	22,543	120,282	-	-	
20600	1,210,879	0.118481%	22,470,493	28,328,871	17,560,427	1,632,255	346,138	1,978,393	399,224	-	1,440,213	1,095,181	2,934,618	40,184	-	1,289,807	-	1,329,991	442,339	442,339	305,212	414,737	-	-	
21100	91,382	0.008941%	1,695,704	2,137,798	1,325,177	108,684	20,127	128,811	30,127	-	98,684	128,811	159,938	3,032	-	97,333	-	100,365	29,430	29,430	30,650	-	-		
21400	4,813,279	0.470964%	89,320,593	112,607,745	69,802,999	6,488,242	1,007,242	7,495,484	1,586,922	-	5,724,871	3,186,914	10,498,707	159,734	-	5,127,004	-	5,286,738	1,389,642	1,389,642	844,559	1,588,126	-	-	
21900	27,684	0.002709%	513,775	647,723	401,509	37,321	(10,657)	26,664	9,128	-	36,793	42,058	919	-	-	29,491	33,718	64,128	(8,457)	(8,457)	(11,593)	6,437	-	-	
22100	204,099	0.019970%	3,787,407	4,774,838	2,959,814	275,117	(11,810)	263,307	67,289	-	242,748	310,037	6,773	-	-	217,397	37,367	261,537	4,405	4,405	(18,708)	58,399	-	-	
22200	7,548	0.000739%	140,155	176,695	109,529	10,181	(6,507)	3,674	2,490	-	8,983	11,473	251	-	-	8,045	20,589	28,885	(5,907)	(5,907)	(6,762)	1,166	-	-	
30100	41,640,003	0.404352%	772,720,500	974,179,571	603,872,036	56,130,363	(531,026)	55,599,337	13,728,606	-	49,826,376	63,254,982	1,381,870	-	-	44,354,172	1,680,168	47,416,212	2,777,151	2,777,151	(1,938,407)	12,222,879	-	-	
30200	3,765,017	0.368395%	69,867,888	88,083,442	54,600,937	5,075,198	(186,362)	4,788,079	1,241,314	-	4,034,742	5,899,649	124,946	-	-	4,010,418	-	4,135,364	485,481	485,481	1,143,606	-	-		
30300	27,156,699	2.657194%	503,949,653	635,336,512	393,830,761	36,606,867	(2,447,534)	39,054,401	8,953,466	-	32,299,906	7,743,998	48,997,370	901,222	-	28,926,720	-	29,827,942	4,605,047	4,605,047	1,529,674	8,429,659	-	-	
30400	4,473,914	0.437758%	83,022,915	104,668,173	64,881,437	6,030,779	(6,030,779)	6,030,779	1,475,314	-	6,796,265	4,698,170	14,847,41	-	-	4,695,517	1,050,350	5,964,338	23,469	23,469	(483,181)	1,268,169	-	-	
30500	20,158,543	1.972448%	374,084,273	471,613,376	292,342,485	27,173,455	(685,070)	27,858,525	6,646,201	-	23,976,772	2,167,561	32,790,139	668,982	-	21,472,445	-	22,141,427	2,286,602	2,286,602	3,738	6,071,704	-	-	
30600	3,128,886	0.306151%	58,063,013	73,200,869	45,375,566	4,217,693	(1,176,217)	5,393,910	1,031,582	-	3,721,467	4,753,045	10,383,85	-	-	3,332,818	3,721,551	7,158,204	(927,637)	(927,637)	732,084	-	-		
30700	297,028	0.029063%	5,511,938	6,948,979	4,307,515	400,387	(106,870)	293,517	97,928	-	353,280	451,208	9,857	-	-	316,385	338,138	664,880	(83,272)	(83,272)	(116,909)	70,282	-	-	
30800	1,545,844	0.151256%	28,686,430	36,165,391	22,418,109	2,083,780	(2,083,780)	2,083,780	78,286	-	2,162,066	1,838,614	247,698	-	-	2,095,972	-	2,169,902	201,099	201,099	26,038	469,833	-	-	
30900	366,873	0.035897%	6,808,039	8,582,992	5,320,403	494,535	(62,220)	556,755	120,956	-	436,351	196,865	754,172	12,175	-	390,782	-	402,957	91,367	91,367	49,820	118,661	-	-	
31100	804,200	0.078688%	14,923,559	18,814,343	11,662,587	1,084,046	(24,973)	1,109,019	265,141	-	956,503	1,109,019	1,300,658	26,688	-	856,613	-	883,301	88,864	88,864	(2,208)	241,839	-	-	
31102	779,628	0.076284%	14,467,628	18,239,545	11,306,282	1,050,928	(253,581)	797,347	257,040	-	929,281	-	1,184,321	25,873	-	830,442	802,329	1,658,644	(191,642)	(191,642)	(279,912)	188,892	-	-	
31104	1,765,587	0.172757%	32,																						

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer (1)	Actual Contributions (2)	Proportionate Share (3)	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.50% (4)	Discount Rate Less 1.00% 6.50% (5)	Discount Rate Plus 1.00% 8.50% (6)	Proportionate Share of Aggregate Plan Pension Expense (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Employer Pension Expense (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Outflow of Resources (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (18)	Total Deferred Inflow of Resources (19)	2016	2017	2018	2019	2020	Thereafter	
																			(20)	(21)	(22)	(23)	(24)	(25)	
Aggregate - SCRS	1,022,006,513	100.0000%	18,965,482,129	23,910,053,704	14,821,302,520	1,377,651,286	N/A	N/A	336,951,898	-	1,215,564,478	N/A	1,552,516,376	33,916,313	-	1,088,619,051	N/A	1,122,535,364	81,195,167	81,195,167	(34,542,453)	302,133,131	-	-	
Employer																									
67100	728,950	0.071325%	13,527,130	17,053,846	10,571,294	982,610	(124,076)	858,534	240,331	-	867,001	-	1,107,332	24,191	-	776,458	392,578	1,193,227	(66,164)	(66,164)	(148,713)	195,147	-	-	
67200	16,465	0.001611%	305,534	385,191	238,771	22,194	(875)	21,319	5,428	-	19,583	-	25,011	546	-	17,538	20,852	433	433	(1,431)	4,724	-	-	-	
67300	431,137	0.042185%	8,000,589	10,086,456	6,252,366	581,162	(113,652)	10,086,456	142,143	-	512,786	-	654,929	14,308	-	459,234	359,596	833,138	(79,400)	(79,400)	(128,224)	108,816	-	-	
67400	387,000	0.037867%	7,181,659	9,054,020	5,612,383	521,675	69,246	6,042,998	127,594	-	460,298	-	219,094	12,843	-	412,227	425,070	99,992	99,992	56,166	125,765	-	-	-	
67500	284,868	0.027873%	6,664,449	8,431,142	5,286,249	413,142	(17,277)	6,664,449	383,993	-	366,716	-	338,814	9,453	-	303,431	54,663	367,547	5,355	5,355	(26,905)	81,381	-	-	
67600	74,269	0.007267%	1,378,222	1,737,544	1,077,064	100,114	40,945	1,418,059	24,486	-	88,335	-	129,551	2,465	-	79,110	81,755	46,845	46,845	38,435	28,671	-	-	-	
67800	1,429,179	0.139841%	26,521,520	33,436,058	20,726,258	1,926,521	2,203,738	27,721	471,197	-	1,699,858	-	3,048,169	47,429	-	1,522,336	1,569,765	390,761	390,761	228,912	467,970	-	-	-	
67900	32,923	0.003221%	610,878	770,143	477,394	44,374	12,092	564,666	10,853	-	38,258	-	88,264	1,092	-	35,064	36,156	14,707	14,707	10,979	11,715	-	-	-	
68000	29,713	0.002907%	551,327	705,065	430,855	40,048	2,704	654,887	9,795	-	8,557	-	53,688	986	-	31,646	32,632	5,064	5,064	1,700	9,227	-	-	-	
68100	449,811	0.044012%	8,347,088	10,523,293	6,523,152	606,332	1,921,547	2,527,879	148,299	-	534,994	-	6,079,776	14,927	-	479,123	494,050	1,957,283	1,957,283	1,906,344	448,109	-	-	-	
68200	61,418	0.006010%	1,139,825	1,436,994	890,760	82,797	262,393	1,242,190	20,251	-	73,055	-	830,212	2,038	-	67,464	67,464	267,273	267,273	61,190	61,190	-	-	-	
70101	409,019	0.040021%	7,590,176	9,569,043	5,931,633	551,350	16,328	567,678	134,852	-	486,481	-	51,661	67,994	-	435,676	449,250	48,823	48,823	123,595	-	-	-	-	
70102	258,068	0.025251%	4,788,974	6,037,528	3,742,527	347,871	80,237	4,936,408	85,884	-	306,942	-	297,026	8,564	-	274,887	190,589	474,040	(39,734)	(39,734)	(68,959)	66,413	-	-	
70104	22,148	0.002167%	410,982	518,131	321,178	29,854	1,177	31,031	7,302	-	26,341	-	3,723	735	-	23,590	24,325	2,936	2,936	428	6,740	-	-	-	
70106	19,788	0.001936%	367,172	462,899	286,940	26,671	25,098	26,671	6,523	-	23,533	-	30,056	657	-	21,076	4,978	(1)	(1)	(2,242)	5,591	-	-	-	
70108	41,272	0.004038%	765,826	965,488	598,484	55,630	33,528	89,158	13,606	-	49,084	-	106,082	168,772	-	43,958	45,328	36,807	36,807	32,133	17,699	-	-	-	
70202	770,665	0.075407%	14,301,301	18,029,854	11,176,300	1,038,846	20,435	10,992,811	254,085	-	916,621	-	64,657	1,235,363	-	820,895	816,470	25,575	25,575	(5,612)	231,181	-	-	-	
70203	2,681,334	0.262360%	49,757,839	62,730,417	38,885,169	3,614,406	3,874,233	884,217	3,189,155	-	3,874,233	-	8,999,999	4,890,184	-	2,856,101	2,945,084	471,241	471,241	167,591	835,024	-	-	-	
70204	34,536	0.003379%	640,844	807,921	500,812	46,551	10,962	35,589	41,074	-	11,386	-	52,460	1,146	-	36,784	34,684	72,614	(8,218)	(8,218)	(12,129)	8,411	-	-	
70209	15,319	0.001499%	284,293	358,412	222,171	20,651	4,189	5,051	18,221	-	12,211	-	23,272	508	-	16,318	52,086	68,912	(15,245)	(15,245)	(16,980)	1,829	-	-	
70211	43,591	0.004265%	808,878	1,019,764	632,129	58,757	1,437	60,194	14,371	-	51,844	-	4,545	70,760	-	46,430	47,877	4,900	4,900	(36)	13,122	-	-	-	
70212	6,151	0.000602%	114,172	143,939	89,224	8,293	19,430	2,028	7,318	-	11,137	-	9,346	204	-	6,553	61,476	68,233	(18,941)	(18,941)	(19,638)	13,677	-	-	
70213	100,942	0.009877%	1,873,221	2,361,596	1,463,900	136,071	(16,428)	119,643	33,281	-	120,061	-	153,342	3,350	-	107,523	51,978	162,851	(8,408)	(8,408)	(19,840)	27,148	-	-	
70214	151,160	0.014790%	2,804,995	3,536,297	2,192,071	203,755	(145,493)	2,092,262	179,782	-	229,617	-	179,782	5,016	-	161,007	460,341	(133,484)	(133,484)	(150,602)	20,824	-	-	-	
70215	28,262	0.002765%	524,396	661,113	409,809	38,092	1,395	39,487	9,317	-	33,610	-	4,414	938	-	30,100	31,038	3,640	3,640	440	8,583	-	-	-	
70216	2,208	0.000216%	40,965	51,646	32,014	2,976	44	3,020	728	-	2,626	-	138	73	-	2,424	219	219	219	(31)	660	-	-	-	
70217	244,784	0.023951%	4,542,423	5,726,697	3,549,850	329,961	2,986	332,947	80,703	-	291,140	-	9,448	381,291	-	260,735	268,858	22,433	22,433	(5,287)	72,854	-	-	-	
70218	32,083	0.003139%	595,326	750,537	465,241	43,244	(1,487)	41,757	10,577	-	38,157	-	48,734	1,065	-	39,943	4,706	1,062	1,062	(2,571)	9,240	-	-	-	
70219	48,284	0.004724%	895,929	1,129,511	700,158	65,080	2,659	67,739	15,918	-	57,423	-	8,413	81,754	-	51,426	53,028	6,495	6,495	1,027	14,709	-	-	-	
70220	85,933	0.008408%	1,594,618	2,010,357	1,246,175	115,833	12,478	128,311	10,205	-	39,481	-	170,017	2,852	-	94,383	19,305	19,305	9,574	27,449	-	-	-	-	
70222	5,035	0.000493%	93,500	117,877	73,069	6,792	(2,446)	4,346	1,661	-	5,993	-	7,654	167	-	5,367	7,740	(2,046)	(2,046)	(2,616)	1,089	-	-	-	
70224	2,990	0.000293%	55,569	70,056	43,426	4,037	(5,808)	1,771	987	-	3,562	-	4,549	99	-	3,190	18,378	21,667	(5,700)	(5,700)	(68)	-	-	-	
70301	240,700	0.023552%	4,466,750	5,631,296	3,490,713	324,464	(20,548)	3,031,916	79,359	-	286,290	-	365,649	7,988	-	256,392	65,014	329,934	(1,425)	(1,425)	(28,683)	67,788	-	-	
70302	36,408	0.003562%	675,550	851,676	527,935	51,296	49,072	12,224	62,336	-	7,036	-	62,336	1,208	-	38,777	39,985	5,116	5,116	994	11,127	-	-	-	
70303	82,715	0.008093%	1,534,876	1,935,041	1,199,488	111,493	(9,919)	101,574	27,270	-	98,376	-	125,646	2,745	-	88,102	31,384	122,231	(3,348)	(3,348)	(12,715)	22,825	-	-	
70304	16,828	0.001647%	312,361	393,799	244,107	22,690	38,449	24,107	5,550	-	49,860	-	75,430	559	-	17,930	18,489	17,096	17,096	15,190	7,560	-	-	-	
70305	45,011	0.004404%	835,240	1,052,999	652,730	60,672	1,655	62,327	14,839	-	53,533	-	73,608	1,494	-	47,943	49,437	5,231	5,231	134	13,374	-	-	-	
70401	117,031	0.011451%	2,171,737	2,737,940	1,697,187	157,755	2,737,940	38,584	139,194	-	204,808	-	148,877	3,884	-	124,658	128,542	56,351	56,351	43,098	42,517	-	-	-	
70402	2,266,587	0.221778%	42,061,267	53,027,239	32,870,388	3,055,327	(50,898)	3,004,429	747,285	-	2,695,855	-	3,443,140	75,219	-	2,414,318	161,040	2,650,577	129,175	129,175	(127,506)	661,718	-	-	
70403	240,020	0.023485%	4,454,043	5,615,276	3,480,783	323,541	1,153	324,694	79,133	-	364,7	-													

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer (1)	Net Pension Liability as of June 30, 2015			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
	Actual Contributions (2)	Proportionate Share (3)	Discount Rate 7.50% (4)	Discount Rate Less 1.00% 6.50% (5)	Discount Rate Plus 1.00% 8.50% (6)	Proportionate Share of Aggregate Plan Pension Expense (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Employer Pension Expense (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Outflow of Resources (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (18)	Total Deferred Inflow of Resources (19)	2016	2017	2018	2019	2020	Thereafter	
																			(20)	(21)	(22)	(23)	(24)	(25)	
Aggregate - SCRS	1,022,006,513	100.0000%	18,965,482,129	23,910,053,704	14,821,302,520	1,377,651,286	N/A	N/A	336,951,898	-	1,215,564,478	N/A	1,552,516,376	33,916,313	-	1,088,619,051	N/A	1,122,535,364	81,195,167	81,195,167	(34,542,453)	302,133,131	-	-	
Employer																									
71016	475,326	0.046509%	8,820,656	11,120,327	6,893,240	640,732	(58,645)	582,087	156,713	-	565,347	-	722,060	15,774	-	506,306	185,553	707,633	(20,882)	(20,882)	(74,710)	130,901	-	-	
71017	1,086,166	0.106278%	20,156,135	25,411,127	15,751,784	1,464,140	155,791	1,619,931	358,106	-	1,291,874	-	2,142,908	36,046	-	1,156,963	-	1,193,009	242,084	242,084	119,080	346,651	-	-	
71018	2,364,190	0.231328%	43,872,471	55,310,649	34,285,823	3,186,893	73,918	3,186,931	342,810	-	2,811,941	-	3,825,282	78,458	-	2,518,281	-	2,596,739	261,745	261,745	711,042	-	-		
71019	712,071	0.069674%	13,214,010	16,659,091	10,326,594	959,865	11,840	971,705	234,768	-	846,932	-	1,119,162	23,631	-	758,484	-	782,115	68,412	68,412	(12,227)	212,450	-	-	
71020	567,039	0.055483%	10,522,618	13,266,015	8,223,303	764,362	(18,794)	745,568	186,951	-	674,432	-	963,999	18,818	-	603,999	59,463	682,280	26,256	26,256	(2,929)	164,551	-	-	
71024	112,836	0.011041%	2,093,979	2,639,909	1,636,420	152,106	(87,204)	64,902	37,203	-	134,210	-	171,413	3,745	-	120,194	275,913	399,852	(78,239)	(78,239)	(91,018)	19,058	-	-	
71025	190,452	0.018635%	3,534,218	4,455,639	2,761,950	256,725	(11,984)	244,741	62,791	-	226,520	-	289,311	6,320	-	202,864	37,917	247,101	3,147	3,147	(18,421)	54,338	-	-	
71026	154,613	0.015128%	2,869,098	3,617,113	2,242,167	208,411	(101,713)	310,124	50,974	-	183,891	-	321,821	5,131	-	164,686	-	169,817	113,996	113,996	96,487	62,388	-	-	
71027	9,775	0.000956%	181,310	228,580	141,692	13,170	(1,877)	11,293	3,221	-	10,467	-	15,082	324	-	10,407	-	10,731	2,653	2,653	1,547	3,196	-	-	
71028	6,309	0.000617%	117,017	147,525	91,447	8,500	(11,745)	2,755	2,079	-	7,500	-	9,579	209	-	6,717	37,160	44,866	(11,244)	(11,244)	(11,958)	(62)	-	-	
71030	8,155	0.000798%	151,345	190,802	118,274	10,994	(2,752)	8,242	2,689	-	9,700	-	12,389	271	-	8,687	7,707	17,665	(2,104)	(2,104)	(3,028)	1,960	-	-	
71031	82,816	0.008103%	1,536,773	1,937,432	1,200,970	111,631	(7,387)	104,244	27,303	-	98,497	-	128,800	2,748	-	88,211	23,373	114,332	(808)	(808)	(10,186)	23,270	-	-	
71032	92,033	0.009005%	1,707,842	2,153,100	1,334,658	124,057	(10,401)	134,658	30,343	-	109,462	-	139,805	3,054	-	98,030	32,909	133,993	(3,089)	(3,089)	(13,512)	25,501	-	-	
71034	38,490	0.003766%	714,240	900,453	558,170	51,882	(37,675)	57,557	12,690	-	45,778	-	67,772	1,277	-	40,997	-	42,274	40,733	40,733	36,374	17,557	-	-	
71035	18,409	0.001801%	341,568	430,620	266,932	24,811	(28,811)	21,000	6,069	-	21,892	-	28,810	611	-	19,606	-	20,171	29,316	29,316	27,232	10,009	-	-	
71036	48,297	0.004726%	896,309	1,129,989	700,455	65,108	(4,316)	69,424	15,924	-	57,448	-	87,029	1,605	-	51,448	-	53,051	8,153	8,153	2,684	14,987	-	-	
71037	24,635	0.002419%	457,068	576,232	357,193	33,201	(4,324)	28,877	8,121	-	29,295	-	37,416	817	-	26,236	40,734	46,907	(12,342)	(12,342)	(5,156)	6,572	-	-	
71038	143,798	0.014070%	2,668,443	3,364,145	2,085,357	193,836	(10,570)	204,406	50,124	-	321,685	-	540,124	7,772	-	153,169	113,994	157,941	113,994	113,994	96,810	59,184	-	-	
71039	64,365	0.006298%	1,194,446	1,505,855	933,446	86,764	(60,390)	26,374	21,221	-	47,595	-	67,556	1,236	-	68,561	191,075	261,772	(55,276)	(55,276)	(62,565)	9,124	-	-	
71042	10,491	0.001027%	194,776	245,556	152,215	14,148	(31,482)	17,334	3,460	-	15,944	-	21,484	348	-	11,180	99,608	111,136	(30,648)	(30,648)	(31,837)	9,100	-	-	
71043	5,891	0.000576%	109,241	137,722	85,371	7,935	(829)	7,106	1,941	-	7,002	-	8,943	195	-	6,270	2,623	9,088	(361)	(361)	(1,028)	1,604	-	-	
71044	455,229	0.044543%	8,447,795	10,650,255	6,601,853	613,647	(57,640)	556,007	150,088	-	541,449	-	691,537	15,107	-	484,904	182,373	682,384	(21,473)	(21,473)	(73,026)	125,126	-	-	
71045	162,457	0.015896%	3,014,753	3,800,742	2,355,994	218,991	(119,038)	99,953	53,562	-	193,226	-	246,788	5,391	-	173,047	376,635	555,073	(106,131)	(106,131)	(124,529)	28,505	-	-	
71047	41,359	0.004047%	767,533	967,640	599,818	55,754	(21,738)	77,492	13,636	-	49,194	-	68,779	1,373	-	44,056	-	45,429	25,024	25,024	20,340	15,792	-	-	
71101	487,458	0.047696%	9,045,776	11,404,139	7,069,168	657,085	(10,532)	646,553	160,713	-	579,776	-	740,489	16,177	-	519,228	33,324	568,729	28,195	28,195	(27,007)	142,738	-	-	
71103	474,191	0.046398%	8,799,604	11,093,787	6,876,788	639,203	(70,722)	639,925	156,339	-	563,998	-	709,925	15,736	-	505,097	-	520,833	108,395	108,395	54,695	151,782	-	-	
71105	221,643	0.021687%	4,113,044	5,185,373	3,214,296	298,771	(30,500)	268,271	73,075	-	263,619	-	336,994	7,355	-	236,089	96,501	339,945	(12,891)	(12,891)	(37,991)	60,522	-	-	
71106	34,632	0.003389%	642,740	810,312	502,294	46,689	(8,693)	37,996	11,419	-	52,614	-	52,614	1,149	-	36,893	27,505	65,547	(5,941)	(5,941)	(8,964)	8,813	-	-	
71107	28,204	0.002760%	523,447	659,917	409,068	38,023	(2,528)	40,551	9,300	-	33,550	-	50,850	936	-	30,046	-	30,982	4,769	4,769	1,575	8,754	-	-	
71108	36,537	0.003575%	678,016	854,784	529,862	49,251	(14,412)	34,839	12,046	-	43,456	-	55,502	1,213	-	38,918	45,599	83,720	(11,509)	(11,509)	(15,647)	8,437	-	-	
71109	60,250	0.005895%	1,118,015	1,409,498	873,716	81,213	(23,670)	57,543	19,863	-	71,658	-	91,521	1,999	-	64,174	74,892	141,065	(18,884)	(18,884)	(25,706)	13,929	-	-	
71112	187,254	0.018322%	3,474,856	4,380,800	2,715,559	252,413	(50,364)	302,777	61,736	-	222,716	-	443,804	6,214	-	199,457	-	205,671	(65,241)	(65,241)	(44,035)	63,617	-	-	
71113	345,941	0.033849%	6,419,626	8,093,314	5,016,863	466,321	(39,388)	505,709	114,055	-	411,456	-	520,623	11,480	-	368,487	-	379,967	66,872	66,872	27,696	108,729	-	-	
71114	6,897	0.000675%	128,017	161,393	100,044	10,044	(929)	9,115	217	-	8,898	-	11,166	229	-	7,348	-	7,577	765	765	(16)	2,075	-	-	
71115	51,377	0.005027%	953,395	1,201,958	745,067	69,255	(14,272)	83,527	16,939	-	61,106	-	85,516	1,705	-	54,725	-	56,430	18,354	18,354	12,536	17,529	-	-	
71117	17,840	0.001746%	331,137	417,470	258,780	24,054	(783)	24,837	5,883	-	21,224	-	24,837	592	-	19,007	-	19,599	2,201	2,201	180	5,403	-	-	
71201	96,390	0.009431%	1,788,635	2,254,957	1,397,797	129,926	(17,343)	112,583	31,778	-	81,646	-	146,418	3,199	-	102,668	54,873	160,740	(9,685)	(9,685)	(20,601)	25,650	-	-	
71202	727,117	0.071146%	13,493,182	17,011,047	10,544,764	980,144	(20,615)	1,000,759	239,728	-	864,820	-	1,169,779	24,130	-	774,509	-	798,639	78,382	78,382	(3,961)	218,337	-	-	
71205	39,020	0.003818%	724,102	912,886	565,877	52,599	(2,362)	50,237	12,865	-	46,410	-	59,275	1,295	-	41,563	7,473	50,331	738	738	(3,681)	11,148	-	-	
71206	185,089	0.018110%	3,434,649	4,330,111	2,684,1																				

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer (1)	Actual Contributions (2)	Proportionate Share (3)	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30						
			Discount Rate 7.50% (4)	Discount Rate Less 1.00% 6.50% (5)	Discount Rate Plus 1.00% 8.50% (6)	Proportionate Share of Aggregate Plan Pension Expense (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Employer Pension Expense (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Outflow of Resources (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (18)	Total Deferred Inflow of Resources (19)	2016	2017	2018	2019	2020	Thereafter	
																			(20)	(21)	(22)	(23)	(24)	(25)	
Aggregate - SCRS	1,022,006,513	100.0000%	18,965,482,129	23,910,053,704	14,821,302,520	1,377,651,286	N/A	N/A	336,951,898	-	1,215,564,478	N/A	1,552,516,376	33,916,313	-	1,088,619,051	N/A	1,122,535,364	81,195,167	81,195,167	(34,542,453)	302,133,131	-	-	
Employer																									
72007	34,186	0.003345%	634,395	799,791	495,773	46,082	(14,936)	31,146	11,271	-	40,661	-	51,932	1,135	-	36,414	47,257	84,806	(12,220)	(12,220)	(16,091)	7,657	-	-	
72009	258,816	0.025324%	4,802,819	6,054,982	3,753,347	348,876	(8,935)	339,941	85,330	-	307,830	-	393,160	8,589	-	275,682	28,270	312,541	11,627	11,627	(17,683)	75,047	-	-	
72010	18,041	0.001765%	334,741	422,012	261,596	24,316	(45)	24,271	5,947	-	21,455	-	27,402	599	-	19,214	143	19,956	1,388	1,388	(655)	5,326	-	-	
72011	11,090	0.001085%	205,775	259,424	160,811	14,948	(3,055)	18,003	3,656	-	13,189	9,667	26,512	368	-	11,812	-	12,180	3,936	3,936	2,680	3,779	-	-	
72012	7,176	0.000702%	133,138	167,849	104,046	9,671	(1,965)	7,706	2,365	-	8,533	-	10,898	238	-	7,642	6,217	14,097	1,230	1,230	(1,395)	1,799	-	-	
72101	1,117,596	0.109353%	20,739,324	26,146,361	16,207,539	1,506,503	(160,577)	1,345,926	368,467	-	1,329,256	-	1,697,723	37,089	-	1,190,438	508,066	1,735,593	(71,788)	(71,788)	(198,350)	304,057	-	-	
72102	2,151,933	0.210560%	39,933,719	50,345,009	31,207,735	2,900,783	(47,045)	2,853,738	709,486	-	2,559,493	148,850	3,417,829	71,414	-	2,292,196	-	2,363,610	218,010	218,010	(25,688)	643,887	-	-	
72108	20,002	0.001957%	371,154	467,920	290,053	26,961	(2,316)	24,645	6,594	-	23,789	-	30,383	664	-	21,304	7,328	29,296	(727)	(727)	(2,992)	5,533	-	-	
72109	6,994	0.000684%	129,724	163,545	101,378	9,423	(1,921)	7,502	2,305	-	8,314	-	10,619	232	-	7,446	6,078	13,756	(1,366)	(1,366)	(2,152)	1,752	-	-	
72110	113,490	0.011105%	2,106,117	2,655,211	1,645,906	152,988	(16,141)	169,129	37,419	-	134,988	51,070	223,477	3,766	-	120,891	-	124,657	25,158	25,158	12,305	36,199	-	-	
72111	6,058	0.000593%	112,465	141,787	87,890	8,169	(5,284)	2,885	1,998	-	7,208	-	9,206	201	-	6,456	16,719	23,776	(4,803)	(4,803)	(5,489)	925	-	-	
72112	224,785	0.021994%	4,171,268	5,258,777	3,259,797	303,001	(5,172)	308,173	74,109	-	267,351	16,364	357,824	7,460	-	239,431	-	246,891	23,030	23,030	(2,425)	67,299	-	-	
72113	10,126	0.000991%	187,948	236,949	146,879	13,653	(1,053)	12,600	3,339	-	12,046	41,299	56,684	336	-	10,788	-	11,124	13,858	13,858	12,711	5,135	-	-	
72114	29,671	0.002903%	550,568	694,109	430,262	39,993	(11,436)	51,429	9,782	-	35,288	36,184	81,254	985	-	31,603	-	32,588	13,793	13,793	10,433	10,647	-	-	
72115	641,584	0.062777%	11,905,961	15,010,014	9,304,369	864,848	(46,570)	818,278	211,528	-	763,095	-	974,623	21,292	-	683,402	147,348	832,042	4,402	4,402	(68,255)	182,033	-	-	
72116	97,882	0.009577%	1,816,324	2,289,866	1,419,436	131,938	(48,430)	83,508	32,270	-	116,415	-	148,685	3,248	-	104,257	153,231	260,736	(40,654)	(40,654)	(51,738)	20,993	-	-	
72117	20,784	0.002034%	385,758	486,330	301,465	28,021	(111,513)	28,021	6,854	-	31,579	-	43,492	690	-	22,143	352,826	375,659	(109,861)	(109,861)	(112,216)	(12,143)	-	-	
72119	179,254	0.017539%	3,326,356	4,193,584	2,599,508	241,626	(25,080)	216,546	59,098	-	213,198	-	272,296	5,949	-	190,933	79,353	276,235	(10,839)	(10,839)	(31,138)	48,878	-	-	
72120		0.000000%																							
72122	48,672	0.004762%	903,136	1,138,597	705,790	65,604	(9,208)	74,812	16,046	-	57,885	29,133	74,812	1,615	-	51,840	-	53,455	13,075	13,075	(15,808)	15,808	-	-	
72123	76,295	0.007465%	1,415,773	1,784,886	1,106,410	102,842	(41,224)	61,618	25,153	-	90,742	-	115,895	2,532	-	81,265	130,432	214,229	(35,163)	(35,163)	(43,803)	15,793	-	-	
72124	238,167	0.023304%	4,419,716	5,571,999	3,453,956	321,048	(29,968)	351,016	78,523	-	283,275	94,820	456,618	7,904	-	253,692	-	261,596	48,890	48,890	21,918	75,324	-	-	
72125	13,111	0.001283%	243,327	306,766	190,157	17,675	(2,091)	39,766	4,323	-	15,596	69,894	89,813	435	-	13,967	-	14,402	23,133	23,133	21,648	7,499	-	-	
72126	1,599	0.000156%	29,586	37,300	23,121	2,149	(787)	2,936	526	-	1,896	2,490	4,912	53	-	1,698	-	1,751	914	914	733	600	-	-	
72127	64,044	0.006266%	1,188,377	1,498,204	928,703	86,324	(17,371)	103,695	21,113	-	76,167	54,962	152,242	2,125	-	68,213	-	70,338	22,459	22,459	15,207	21,781	-	-	
72201	426,326	0.041715%	7,911,451	9,974,079	6,182,706	574,687	(31,091)	543,596	140,559	-	507,073	-	647,632	14,148	-	454,117	98,372	566,637	2,780	2,780	(45,500)	120,936	-	-	
72202	1,284,501	0.125684%	23,836,577	30,051,112	18,628,006	1,731,487	(235,577)	1,967,244	423,495	-	1,527,770	745,935	2,697,200	42,627	-	1,368,220	-	1,410,847	337,806	337,806	192,343	418,397	-	-	
72203	20,572	0.002013%	381,775	481,309	298,353	27,732	(18,602)	24,469	6,783	-	21,914	31,252	6,683	683	-	2,914	58,857	81,454	(16,968)	(16,968)	(19,297)	3,031	-	-	
72204	386,540	0.037822%	7,173,125	9,043,261	5,605,713	521,055	(100,420)	621,475	127,442	-	317,728	904,921	1,282,8	12,828	-	411,737	-	424,565	131,130	131,130	87,355	130,742	-	-	
72205	209,376	0.020487%	3,885,458	4,898,453	3,036,440	4,898,453	3,076	282,239	9,733	-	285,319	9,733	327,797	6,948	-	223,025	-	229,973	19,710	19,710	(4,001)	62,402	-	-	
72206	1,187	0.000116%	22,000	27,736	17,193	1,598	(218)	1,816	391	-	1,410	691	2,492	39	-	1,263	-	1,302	312	312	178	386	-	-	
72207	46,534	0.004553%	863,498	1,088,625	674,814	62,724	(7,836)	70,560	15,341	-	55,345	24,271	76,793	1,544	-	49,565	-	51,109	27,968	27,968	22,698	17,736	-	-	
72210	239,127	0.023398%	4,437,544	5,594,474	3,467,888	322,343	(63,700)	486,044	78,840	-	284,418	517,949	881,207	7,936	-	254,715	-	262,651	182,699	182,699	155,619	97,540	-	-	
72301	1,335,904	0.130714%	24,790,540	31,253,788	19,373,517	1,800,783	(36,911)	1,763,872	440,443	-	1,588,913	-	2,029,356	44,333	-	1,422,978	116,786	1,584,097	69,222	69,222	(62,063)	388,877	-	-	
72302	2,740,630	0.268162%	50,858,216	64,117,678	39,745,101	3,694,337	(65,054)	3,629,283	903,577	-	3,259,682	-	4,163,259	90,951	-	2,919,263	205,829	3,216,043	152,681	152,681	(157,684)	799,537	-	-	
72303	721,944	0.070640%	13,397,217	16,890,062	10,469,768	973,173	(114,515)	1,087,688	238,023	-	858,659	-	1,096,698	23,958	-	769,000	362,326	1,155,284	(57,159)	(57,159)	(158,916)	194,647	-	-	
72304	748,817	0.073269%	13,895,819	17,518,657	10,859,420	1,009,391	(15,461)	1,024,852	246,881	-	890,632	48,919	1,186,432	24,850	-	797,620	-	822,470	74,952	74,952	(9,848)	223,906	-	-	
72305	6,708,910	0.656445%	124,497,959	156,956,352	97,293,699	9,043,523	(52,958)	9,096,481	2,211,904	-	7,979,512	167,560	10,358,976	222,642	-	7,146,185	-	7,368,827	585,960	585,960	(173,794)	1,992,023	-	-	
72306	1,262,245	0.123507%	23,423,698	29,530,590	18,305,346	1,701,496	(131,385)	1,570,111	416,159	-	1,501,307	-	1,917,466	41,889	-	1,344,521	415,703	1,802,113	(31,103)	(31,103)	(174,047)	351,609	-</		

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer (1)	Actual Contributions (2)	Proportionate Share (3)	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.50% (4)	Discount Rate Less 1.00% 6.50% (5)	Discount Rate Plus 1.00% 8.50% (6)	Proportionate Share of Aggregate Plan Pension Expense (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Employer Pension Expense (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Change in Proportion & Differences Between Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Outflow of Resources (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportion & Differences Between Contrib. & Proportionate Share of Plan Contributions (18)	Total Deferred Inflow of Resources (19)	2016	2017	2018	2019	2020	Thereafter	
																			(20)	(21)	(22)	(23)	(24)	(25)	
Aggregate - SCRS	1,022,006,513	100.0000%	18,965,482,129	23,910,053,704	14,821,302,520	1,377,651,286	N/A	N/A	336,951,898	-	1,215,564,478	N/A	1,552,516,376	33,916,313	-	1,088,619,051	N/A	1,122,535,364	81,195,167	81,195,167	(34,542,453)	302,133,131	-	-	
Employer																									
73812	41,537	0.004064%	770,757	971,705	602,338	55,988	10,693	66,681	13,694	-	49,401	33,832	96,927	1,378	-	44,241	-	45,619	13,993	13,993	9,289	14,033	-	-	
73815	664,991	0.065067%	12,340,270	15,557,555	9,643,777	896,396	(1,077)	895,319	219,244	-	790,931	-	1,010,175	22,068	-	708,332	3,409	733,809	51,754	51,754	(23,553)	196,412	-	-	
73816	131	0.000013%	2,466	1,927	1,927	3,108	(1)	179	44	-	158	-	202	4	-	142	2	148	10	10	(5)	39	-	-	
73817	12,159	0.001190%	225,689	284,530	176,373	16,394	(1,617)	14,777	4,010	-	14,465	-	18,475	404	-	12,955	5,118	18,477	(6,511)	(6,511)	(2,028)	3,330	-	-	
73819	2,049	0.000200%	37,931	47,820	29,643	2,755	(6,417)	(3,662)	674	-	2,177	-	3,105	68	-	20,304	21,847	(6,255)	(6,255)	(6,255)	(4,488)	(4,488)	-	-	
73820	7,226	0.000707%	134,086	169,044	104,787	9,740	11,657	21,397	2,382	-	8,594	36,882	47,858	240	-	7,697	-	7,937	12,231	12,231	11,413	4,048	-	-	
73821	10,149	0.000993%	188,327	237,427	147,176	13,680	(12,270)	1,410	3,346	-	12,071	-	15,417	337	-	10,810	38,822	49,969	(11,464)	(11,464)	(12,613)	988	-	-	
73822	243,556	0.023813%	4,519,664	5,698,005	3,532,065	328,308	23,594	351,902	80,299	-	289,681	74,651	444,631	8,083	-	259,429	-	267,512	42,944	42,944	15,362	75,870	-	-	
73901	290,662	0.028440%	5,393,783	6,800,019	4,215,178	391,804	41,053	391,804	345,707	-	432,857	129,893	571,429	9,646	-	309,603	-	319,249	64,145	64,145	31,229	92,660	-	-	
73902	57,049	0.005582%	1,058,653	1,334,659	827,325	76,900	36,232	113,132	18,809	-	67,853	114,639	201,301	1,893	-	60,767	-	62,660	40,764	40,764	34,304	22,807	-	-	
73903	1,510,081	0.147566%	28,022,638	35,328,539	21,899,364	2,035,562	(210,437)	1,825,125	497,867	-	1,796,060	-	2,293,936	50,113	-	1,608,500	665,821	2,324,434	(90,466)	(90,466)	(261,476)	411,908	-	-	
73904	464,494	0.045449%	8,619,622	10,866,880	6,736,134	626,129	42,998	669,127	153,141	-	552,462	136,047	841,650	15,415	-	494,766	-	510,181	79,900	79,900	27,299	144,368	-	-	
73906	115,967	0.011347%	2,152,013	2,713,074	1,681,773	156,322	773	157,095	38,234	-	173,930	-	244,527	3,848	-	123,526	-	127,374	9,986	9,986	(3,147)	34,410	-	-	
73907	86,036	0.008418%	1,596,514	2,012,748	1,247,657	115,971	25,402	141,373	28,365	-	102,326	80,372	211,063	2,855	-	91,640	-	94,495	32,257	32,257	22,494	29,600	-	-	
73909	174,767	0.017100%	3,243,097	4,088,619	2,534,443	4,088,619	(10,235)	4,078,384	57,619	-	225,343	-	263,481	5,800	-	186,154	32,384	224,338	3,649	3,649	(16,442)	49,986	-	-	
73910	21,577	0.002111%	400,361	504,741	312,878	29,082	(3,931)	25,151	7,113	-	25,661	-	32,774	716	-	22,981	-	24,363	(2,177)	(2,177)	(4,660)	5,733	-	-	
73911	555,344	0.054339%	10,305,653	12,992,484	8,053,748	748,602	17,838	766,440	183,096	-	660,526	56,440	900,062	18,430	-	591,545	609,975	61,959	61,959	61,959	(932)	167,101	-	-	
73912	5,637	0.000552%	104,689	131,983	81,814	7,605	(1,137)	6,468	6,710	-	6,710	-	8,570	187	-	6,009	-	9,793	(689)	(689)	(1,328)	1,482	-	-	
73913	42,644	0.004173%	791,430	997,767	618,493	57,489	(6,992)	50,497	14,061	-	64,787	-	80,726	1,415	-	45,428	22,121	68,964	(3,604)	(3,604)	(8,433)	11,461	-	-	
73914	5,926	0.000580%	110,000	138,678	85,964	10,000	(4,760)	5,240	1,954	-	7,050	-	9,004	197	-	15,061	-	21,572	(4,289)	(4,289)	(4,960)	971	-	-	
73915	34,938	0.003419%	648,430	817,485	506,740	47,102	(1,402)	45,700	11,520	-	41,560	-	53,080	1,160	-	37,220	4,437	42,817	1,374	1,374	(2,583)	10,100	-	-	
73916	425,120	0.041597%	7,889,072	9,945,865	6,165,217	573,062	61,121	634,183	140,162	-	505,638	193,385	839,185	14,108	-	452,833	-	466,941	94,896	94,896	46,752	135,702	-	-	
73917	27,129	0.002655%	503,534	634,812	393,506	36,577	694	37,271	8,946	-	32,273	2,197	43,416	900	-	28,903	-	29,803	2,850	2,850	(223)	8,136	-	-	
73918	50,157	0.004908%	930,826	1,173,505	727,430	97,615	7,329	74,944	16,538	-	59,660	23,188	99,386	1,665	-	53,429	-	55,094	2,814	2,814	(523)	16,031	-	-	
74001	661,532	0.064729%	12,276,167	15,476,739	9,593,681	891,740	(442,794)	448,946	218,106	-	786,823	-	1,004,929	21,954	-	704,652	1,401,000	2,127,606	(390,273)	(390,273)	(465,153)	122,950	-	-	
74002	1,218,136	0.119191%	22,605,148	27,665,659	17,665,659	2,498,632	(1,642,036)	1,448,843	401,616	-	1,448,843	-	1,850,459	40,425	-	1,297,536	661,443	1,999,404	(112,276)	(112,276)	(250,224)	325,831	-	-	
74003	5,209,216	0.509705%	96,668,011	121,870,739	75,544,920	7,021,957	(26,120)	6,995,837	1,717,461	-	6,195,793	-	7,913,254	172,873	-	5,548,746	82,644	5,804,263	387,736	387,736	(202,185)	1,535,704	-	-	
74005	5,828,166	0.570267%	108,153,886	136,351,146	84,520,997	7,856,291	(824,612)	7,031,679	1,921,525	-	6,931,963	-	8,853,488	193,414	-	6,208,035	2,699,072	9,010,521	(361,583)	(361,583)	(1,021,596)	1,587,730	-	-	
74007	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74008	254,860	0.024937%	4,729,422	5,962,450	3,695,988	343,545	53,282	396,827	84,026	-	303,125	168,585	555,736	8,458	-	271,469	-	279,927	73,530	73,530	(44,668)	84,081	-	-	
74009	792,456	0.077539%	14,705,645	18,539,617	11,492,290	1,068,217	(233,236)	834,981	261,269	-	942,537	-	1,203,806	26,298	-	844,104	737,958	1,608,360	(170,278)	(170,278)	(260,020)	196,020	-	-	
74010	257,125	0.025159%	6,015,530	7,328,892	4,640,660	346,603	(71,152)	275,451	84,774	-	305,824	-	390,598	8,533	-	273,886	225,126	507,545	(50,724)	(50,724)	(64,345)	64,345	-	-	
74013	190,663	0.018656%	3,538,200	4,460,660	2,765,062	257,015	(20,586)	236,429	62,862	-	226,776	-	289,638	6,327	-	203,093	65,134	274,554	(5,438)	(5,438)	(27,030)	52,990	-	-	
74014	157,123	0.015374%	2,915,753	3,675,932	2,278,627	211,800	(29,794)	182,006	51,803	-	186,881	-	238,684	5,214	-	167,364	94,268	266,846	(17,311)	(17,311)	(35,105)	41,564	-	-	
74016	4,653	0.000455%	86,293	108,791	67,437	6,268	(2,925)	3,343	1,533	-	5,531	-	7,064	154	-	4,953	-	14,362	(2,556)	(2,556)	(3,082)	895	-	-	
74017	235,842	0.023076%	4,376,475	5,517,484	3,420,164	317,907	(33,071)	340,978	77,755	-	280,504	72,997	431,256	7,827	-	251,210	-	259,037	41,808	41,808	15,100	73,504	-	-	
74018	554,923	0.054297%	10,297,688	12,982,442	8,047,523	748,023	(108,427)	639,596	182,955	-	660,615	-	842,970	18,416	-	591,087	343,062	952,565	(64,340)	(64,340)	(127,183)	146,267	-	-	
74020	42,625	0.004171%	791,050	997,288	618,197	57,462	(11,357)	46,105	50,701	-	46,755	-	64,755	1,415	-	45,406	35,934	82,755	(7,970)	(7,970)	(12,188)	10,739	-	-	
74021	77,090	0.007543%	1,430,566	1,803,535	1,117,971	103,916	(65,745)	169,661	25,416	-	91,690	208,016	325,122	2,558	-	82,115	-	84,673	71,870	71,870	63,139	33,572	-	-	
74022	8,986	0.000879%	166,707	21																					

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer (1)	Net Pension Liability as of June 30, 2015			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,									
	Actual Contributions (2)	Proportionate Share (3)	Discount Rate 7.50% (4)	Discount Rate Less 1.00% 6.50% (5)	Discount Rate Plus 1.00% 8.50% (6)	Proportionate Share of Aggregate Plan Pension Expense (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (8)		Total Employer Pension Expense (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (13)		Total Deferred Outflow of Resources (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (18)		Total Deferred Inflow of Resources (19)	2016 (20)	2017 (21)	2018 (22)	2019 (23)	2020 (24)	Thereafter (25)	
							Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions					Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions					Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions								
Aggregate - SCRS	1,022,006,513	100.0000%	18,965,482,129	23,910,053,704	14,821,302,520	1,377,651,286	N/A	N/A	336,951,898	-	1,215,564,478	N/A	1,552,516,376	33,916,313	-	1,088,619,051	N/A	1,122,535,364	81,195,167	81,195,167	(34,542,453)	302,133,131	-	-	-	-	-	
Employer																												
74610	46,670	0.004566%	865,964	1,091,733	676,741	62,904	(11,268)	51,636	15,385	-	55,503	-	70,888	1,549	-	49,706	35,653	86,908	(7,561)	(7,561)	(12,845)	11,947	-	-	-	-	-	
74611	165,413	0.016185%	3,069,563	3,869,842	2,398,828	222,973	(26,739)	196,234	54,536	-	196,739	-	251,275	5,489	-	176,193	84,601	266,283	(13,598)	(13,598)	(32,330)	44,515	-	-	-	-	-	
74612	678,132	0.066353%	12,584,166	15,865,038	9,834,379	1,584,113	(55,699)	858,414	223,578	-	806,563	-	1,030,411	22,504	-	176,231	921,066	1,762,601	(1,824)	(1,824)	(76,319)	191,339	-	-	-	-	-	
74613	184,151	0.018019%	3,417,390	4,308,353	2,670,651	248,239	(183,266)	431,505	60,715	-	219,033	-	279,854	6,111	-	196,158	202,269	197,897	197,897	(1,203)	(1,203)	84,497	-	-	-	-	-	
74616	140,038	0.013702%	2,598,650	3,276,156	2,030,815	188,766	(38,567)	150,199	46,169	-	166,557	-	212,726	4,647	-	149,163	122,026	275,836	(27,442)	(27,442)	(49,300)	35,073	-	-	-	-	-	
74618	31,676	0.003099%	587,740	740,973	459,312	42,693	(133)	42,560	10,442	-	37,670	-	48,112	1,051	-	33,736	422	35,209	2,383	2,383	(1,203)	9,341	-	-	-	-	-	
74619	33,267	0.003255%	617,326	778,272	482,433	44,843	(7,157)	52,000	10,968	-	39,567	-	73,180	1,104	-	35,435	-	36,539	9,800	9,800	6,033	11,008	-	-	-	-	-	
74620	103,910	0.010167%	1,928,221	2,430,935	1,506,882	140,066	(39,175)	100,891	34,258	-	123,586	-	157,844	3,448	-	110,680	123,949	238,077	(30,920)	(30,920)	(42,687)	24,293	-	-	-	-	-	
74621	3,061	0.000299%	56,707	71,491	44,316	4,119	(436)	3,683	1,007	-	4,642	-	5,122	101	-	3,255	1,379	4,735	(193)	(193)	(539)	832	-	-	-	-	-	
75001	479,155	0.046884%	8,891,777	11,209,990	6,948,819	645,898	(144,245)	790,143	157,977	-	569,905	-	1,184,273	15,901	-	510,388	526,289	182,313	182,313	128,050	165,308	-	-	-	-	-	-	
75002	95,688	0.009363%	1,775,738	2,238,698	1,387,719	128,989	(22,278)	106,711	13,549	-	118,813	-	146,716	3,176	-	101,927	70,489	175,592	(14,676)	(14,676)	(25,512)	24,635	-	-	-	-	-	
75003	12,458	0.001219%	231,189	291,464	180,672	16,794	(4,499)	12,295	4,107	-	14,818	-	18,925	413	-	13,270	14,234	27,917	(3,509)	(3,509)	(4,920)	2,945	-	-	-	-	-	
75005	79,153	0.007745%	1,468,877	1,851,834	1,147,910	106,699	(26,739)	31,514	138,213	-	219,952	-	269,972	6,227	-	84,314	47,401	86,941	37,803	37,803	28,839	28,588	-	-	-	-	-	
75007	269,216	0.026342%	4,995,887	6,298,386	3,904,228	362,901	(55,699)	378,589	88,760	-	320,204	-	496,636	48,600	-	286,764	295,698	37,076	(6,589)	(6,589)	82,161	-	-	-	-	-	-	
75011	342,163	0.033480%	6,349,643	8,005,086	4,962,172	461,238	(70,333)	390,905	112,811	-	406,971	-	590,905	11,555	-	364,470	222,533	598,358	(43,149)	(43,149)	(65,898)	89,619	-	-	-	-	-	
75014	150,312	0.014707%	2,789,253	3,516,452	2,179,769	202,611	(173,436)	29,175	49,556	-	178,773	-	228,329	4,988	-	160,103	548,751	713,842	(161,495)	(161,495)	(178,516)	15,992	-	-	-	-	-	
75015	41,121	0.004024%	763,171	962,141	596,409	55,437	(14,981)	40,456	13,559	-	48,914	-	62,473	1,365	-	43,806	92,572	111,714	(11,714)	(11,714)	(16,371)	9,701	-	-	-	-	-	
75016	9,760	0.000955%	181,120	228,341	141,543	13,157	(3,683)	9,474	1,609	-	11,079	-	14,810	324	-	10,396	8,458	10,720	7,353	7,353	4,145	-	-	-	-	-	-	
75018	342	0.000033%	6,259	7,890	4,891	455	(123)	332	61	-	393	-	512	11	-	359	1,378	(409)	(409)	(447)	29	-	-	-	-	-	-	
75021	41,117	0.004023%	762,981	961,901	596,261	55,423	(14,981)	40,444	13,559	-	48,914	-	62,473	1,365	-	43,806	92,572	111,714	(11,714)	(11,714)	(16,371)	9,701	-	-	-	-	-	
75022	423,669	0.041455%	7,862,141	9,911,913	6,144,171	571,105	(39,159)	610,264	139,683	-	503,912	-	123,900	14,060	-	451,287	451,287	451,287	-	-	465,347	72,818	72,818	24,839	131,671	-	-	
75025	21,203	0.002075%	393,534	496,134	307,542	28,586	(8,161)	20,425	6,992	-	25,223	-	28,822	704	-	22,589	-	23,293	9,846	9,846	7,607	-	-	-	-	-	-	
75026	50,970	0.004987%	945,809	1,192,394	739,138	68,703	(10,833)	57,870	16,804	-	60,620	-	77,424	1,691	-	54,289	34,275	90,255	(6,784)	(6,784)	(12,556)	13,290	-	-	-	-	-	
80101	1,813,582	0.177453%	33,654,817	42,429,108	26,300,846	2,444,684	(212,043)	2,232,641	597,931	-	2,157,056	-	2,754,987	60,186	-	1,931,787	670,904	2,662,877	(67,960)	(67,960)	(273,340)	501,369	-	-	-	-	-	
80103	54,955	0.005377%	1,019,774	1,285,644	796,941	74,076	(273,977)	(199,901)	18,118	-	65,361	-	83,479	1,824	-	58,535	866,863	927,222	(269,611)	(269,611)	(275,834)	(28,686)	-	-	-	-	-	
80201	13,101,682	1.281957%	243,129,326	306,516,607	190,002,725	17,660,897	(777,392)	16,883,505	4,319,578	-	19,902,592	-	19,902,592	434,793	-	13,955,628	2,459,669	16,850,090	263,495	263,495	(1,220,211)	3,745,725	-	-	-	-	-	
80202	124,833	0.012215%	2,316,634	2,920,613	1,810,422	168,280	(60,089)	328,369	41,159	-	148,481	-	506,522	6,612	-	132,975	-	137,118	17,007	17,007	155,870	63,161	-	-	-	-	-	
80302	999,358	0.097784%	18,545,207	23,380,207	14,492,862	1,347,123	(305,212)	1,041,911	329,485	-	1,188,628	-	1,518,113	33,165	-	1,064,495	965,691	2,063,551	(225,816)	(225,816)	(338,989)	245,383	-	-	-	-	-	
80401	4,512,517	0.441535%	83,739,242	105,571,256	65,441,238	6,082,813	(258,186)	5,824,627	1,487,761	-	5,367,143	-	6,854,904	149,752	-	4,806,634	816,901	5,773,287	100,319	100,319	(410,703)	1,291,681	-	-	-	-	-	
80402	1,846,432	0.180667%	34,264,368	43,197,577	26,777,203	2,488,961	(118,568)	2,370,393	608,761	-	2,804,885	-	3,751,120	61,276	-	2,196,775	375,150	2,403,201	28,125	28,125	(180,975)	526,410	-	-	-	-	-	
80403	1,438,113	0.140715%	26,687,278	33,645,032	20,855,796	1,938,562	(81,544)	1,857,018	474,142	-	1,710,482	-	2,184,624	47,725	-	1,531,850	258,005	1,837,580	32,710	32,710	(130,150)	411,774	-	-	-	-	-	
80404	1,773,963	0.173577%	32,919,715	41,502,354	25,726,372	2,391,286	(79,835)	2,311,451	584,871	-	2,099,940	-	2,694,811	58,871	-	1,889,592	252,598	2,201,061	61,101	61,101	(139,793)	511,341	-	-	-	-	-	
80405	742,684	0.072697%	13,873,365	17,818,917	10,746,423	1,005,112	(527,154)	948,978	244,939	-	8,836,789	-	11,286,328	246,561	-	7,913,934	9,828,409	63,111	63,111	(778,267)	2,109,964	-	-	-	-	-	-	
80406	60,089	0.005880%	1,115,170	1,405,911	871,493	81,006	(6,672)	71,475	6,011	-	112,399	-	149,994	1,994	-	64,011	66,005	11,446	11,446	18,859	-	-	-	-	-	-	-	
80407	245,814	0.024052%	4,561,578	5,750,846	3,564,820	331,353	(162,489)	168,864	81,044	-	292,368	-	374,412	8,158	-	261,835	514,114	784,107	(142,960)	(142,960)	(170,797)	46,021	-	-	-	-	-	
80409	133,454	0.013058%	2,476,513	3,122,175	1,935,366	179,894	(6,214)	173,680	43,999	-	202,7																	

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer (1)	Net Pension Liability as of June 30, 2015			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
	Actual Contributions (2)	Proportionate Share (3)	Discount Rate 7.50% (4)	Discount Rate Less 1.00% 6.50% (5)	Discount Rate Plus 1.00% 8.50% (6)	Proportionate Share of Aggregate Plan Pension Expense (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Employer Pension Expense (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Outflow of Resources (14)	Liability Experience (15)	Assumption Changes (16)	Investment Experience (17)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (18)	Total Deferred Inflow of Resources (19)	2016	2017	2018	2019	2020	Thereafter	
																			(20)	(21)	(22)	(23)	(24)	(25)	
Aggregate - SCRS	1,022,006,513	100.0000%	18,965,482,129	23,910,053,704	14,821,302,520	1,377,651,286	N/A	N/A	336,951,898	-	1,215,564,478	N/A	1,552,516,376	33,916,313	-	1,088,619,051	N/A	1,122,535,364	81,195,167	81,195,167	(34,542,453)	302,133,131	-	-	
Employer																									
83806	2,375,070	0.232393%	44,074,453	55,565,291	34,443,670	3,201,565	(211,931)	2,989,634	783,053	-	2,824,887	-	3,607,940	78,819	-	2,529,874	670,550	3,279,243	(23,239)	(23,239)	(292,205)	667,379	-	-	
83810	97,622	0.009552%	1,811,583	2,283,888	1,415,731	131,593	141,057	272,650	32,186	-	116,111	446,304	594,601	3,240	-	103,985	107,225	148,813	148,813	148,813	137,758	51,993	-	-	
83901	8,274,544	0.809637%	153,551,561	193,584,642	119,998,749	11,153,975	(859,375)	10,294,600	2,728,087	-	9,841,660	-	12,569,747	274,599	-	8,813,863	2,719,062	11,807,524	(201,989)	(201,989)	(1,139,043)	2,305,245	-	-	
84002	19,794,000	1.936778%	367,319,285	463,084,660	287,055,727	26,682,047	(491,719)	26,190,328	6,526,010	-	23,542,785	-	30,068,795	656,884	-	21,084,134	1,555,799	23,296,817	1,080,851	1,080,851	(1,160,730)	5,771,006	-	-	
84003	17,399,213	1.702456%	322,878,988	407,058,144	252,326,154	23,453,907	898,791	24,352,698	5,736,458	-	20,694,450	2,843,776	29,274,684	577,410	-	18,533,260	-	19,110,670	2,281,103	2,281,103	1,080,721	5,291,086	-	-	
84004	100,149	0.009799%	1,858,428	2,342,946	1,452,339	134,996	29,198	164,194	33,018	-	119,113	92,384	244,515	3,323	-	106,674	-	109,997	37,154	37,154	25,813	34,395	-	-	
84005	144,908	0.014179%	2,689,116	3,390,207	2,101,512	195,337	102,673	47,776	172,355	-	324,859	298,010	544,990	4,809	-	154,355	-	159,164	114,186	114,186	97,775	59,677	-	-	
84006	563,556	0.055142%	10,457,946	13,184,482	8,172,763	759,664	261,509	1,021,173	185,802	-	670,287	827,415	1,683,504	18,702	-	600,286	-	618,988	306,282	306,282	242,462	209,489	-	-	
84007	25,054	0.002451%	464,844	586,035	363,270	33,766	(383,867)	37,766	8,259	-	29,793	(350,101)	38,052	831	-	26,682	1,214,554	1,242,067	(381,877)	(381,877)	(384,714)	(55,549)	-	-	
84008	54,930	0.005375%	1,019,395	1,285,165	796,645	74,049	8,987	83,036	18,111	-	65,337	28,436	111,884	1,823	-	58,513	-	60,336	13,351	13,351	7,130	17,714	-	-	
84009	157,202	0.015382%	2,917,270	3,677,844	2,279,813	211,910	(154,228)	211,910	51,830	-	186,978	-	238,808	5,217	-	167,451	487,977	660,645	(141,739)	(141,739)	(159,541)	21,181	-	-	
84010	30,237	0.002959%	561,189	707,498	438,562	40,765	(1,620)	39,145	9,970	-	35,969	-	45,939	1,004	-	32,212	5,126	38,342	783	783	(2,642)	8,674	-	-	
84011	66,654	0.006522%	1,236,929	1,559,414	966,645	89,850	284,747	374,597	21,976	-	284,747	900,941	1,002,196	2,212	-	71,000	-	73,212	290,043	290,043	282,494	66,404	-	-	
84101	1,286,002	0.125831%	23,864,456	30,086,260	18,649,793	1,733,512	51,203	1,784,715	423,990	-	1,365,725	162,005	2,115,552	42,677	-	1,369,820	-	1,412,497	153,372	153,372	7,738	388,574	-	-	
84203	5,803,732	0.567876%	107,700,421	135,779,457	84,166,620	7,823,351	(362,110)	7,461,241	1,913,469	-	6,902,597	-	8,816,368	192,605	-	6,182,006	1,145,717	7,520,326	98,978	98,978	(558,268)	1,656,356	-	-	
84207	6,177,702	0.604688%	114,640,271	144,528,623	89,500,031	8,327,461	292,496	8,619,957	2,036,766	-	7,347,698	925,458	10,309,922	205,013	-	6,580,354	6,785,267	783,295	783,295	783,295	83,698	1,874,267	-	-	
84208	1,457,197	0.142582%	27,041,364	34,091,433	21,132,510	1,964,283	(262,694)	1,701,589	480,433	-	1,733,176	-	2,213,609	48,359	-	1,552,175	2,431,697	(146,924)	(146,924)	(146,924)	(311,945)	387,705	-	-	
84209	4,399,865	0.430512%	81,648,676	102,935,850	63,807,486	6,307,674	(64,974)	6,242,700	1,450,618	-	5,233,151	-	6,683,769	146,014	-	4,686,636	205,579	5,038,239	284,581	284,581	(213,683)	1,290,063	-	-	
84210	2,120,900	0.207523%	39,357,737	49,618,861	30,757,612	2,858,943	(77,340)	2,781,603	699,253	-	3,221,829	-	3,221,829	70,384	-	2,259,135	244,703	2,574,222	91,159	91,159	(149,024)	614,312	-	-	
84211	2,893,784	0.283147%	53,700,194	67,700,600	41,966,073	3,900,778	(292,323)	3,608,455	954,069	-	3,441,834	-	4,395,903	96,033	-	3,082,392	924,910	4,103,335	(62,421)	(62,421)	(390,129)	807,540	-	-	
84212	5,254,214	0.514088%	97,503,061	122,923,499	76,197,502	7,082,615	(131,304)	6,951,311	1,732,297	-	6,249,314	-	7,981,611	174,366	-	5,596,678	415,446	6,186,490	286,127	286,127	(308,890)	1,531,757	-	-	
84213	258,619	0.025305%	4,799,215	6,050,439	3,750,531	348,615	30,053	378,668	85,266	-	307,599	95,089	487,954	8,583	-	275,475	-	284,058	50,599	50,599	21,312	81,384	-	-	
84214	177,638	0.017381%	3,296,390	4,155,806	2,576,091	239,450	(31,236)	208,214	58,566	-	211,277	-	269,843	5,895	-	189,213	98,832	293,940	(17,123)	(17,123)	(37,240)	47,391	-	-	
84215	131,748	0.012891%	2,444,840	3,082,245	1,910,614	177,593	562,816	740,409	43,436	-	156,698	1,780,750	1,980,884	4,372	-	140,334	-	144,706	573,283	573,283	558,363	131,250	-	-	
84301	9,796,420	0.958548%	181,793,250	229,189,342	142,069,299	13,205,449	406,660	13,612,109	3,229,846	-	11,651,769	1,286,673	16,168,288	325,104	-	10,434,936	-	10,760,040	1,184,955	1,184,955	75,554	2,962,783	-	-	
84401	2,232,663	0.218459%	41,431,803	52,233,664	32,378,469	3,009,603	(411,358)	2,598,245	736,102	-	2,655,510	-	3,391,612	74,093	-	2,378,186	1,301,536	3,753,815	(233,980)	(233,980)	(486,819)	592,574	-	-	
84501	2,705,715	0.264745%	50,210,166	63,300,672	39,238,657	3,647,263	(548,634)	3,098,629	892,603	-	3,218,146	-	4,110,209	89,792	-	2,882,065	1,735,878	4,707,735	(333,674)	(333,674)	(640,083)	709,906	-	-	
84506	129,387	0.012660%	2,401,030	3,027,013	1,876,377	174,411	174,411	3,027,013	42,658	-	153,890	1,748,840	1,945,388	4,294	-	137,819	-	142,113	563,010	563,010	548,358	128,898	-	-	
84601	4,786,380	0.468332%	88,821,422	111,978,433	69,412,903	6,451,982	89,409	6,541,391	1,578,054	-	5,692,877	282,891	7,553,822	158,841	-	5,098,351	-	5,257,192	469,672	469,672	(72,364)	1,429,649	-	-	
84603	10,247,182	1.002653%	190,157,976	239,734,871	148,606,234	13,813,062	(964,073)	12,848,989	3,378,458	-	15,566,352	3,406,631	19,155,072	3,050,328	-	14,305,463	3,050,328	14,305,463	(149,967)	(149,967)	(1,310,414)	2,871,239	-	-	
84604	6,394,045	0.625636%	118,654,884	149,589,904	92,727,404	8,619,082	1,371,505	9,990,587	2,108,092	-	7,605,009	4,339,441	14,052,542	212,193	-	6,810,793	-	7,022,986	1,879,491	1,879,491	1,155,395	2,115,181	-	-	
84605	3,071,769	0.300563%	57,003,222	71,864,775	44,547,351	4,140,710	(238,555)	3,902,155	1,012,753	-	3,653,537	-	4,666,290	101,940	-	3,271,986	754,788	4,128,714	5,488	5,488	(342,377)	868,977	-	-	
84606	16,477	0.001612%	305,724	385,430	238,919	22,208	2,095	24,303	5,432	-	19,595	6,627	31,654	547	-	17,549	-	18,096	3,404	3,404	1,538	5,214	-	-	
90203	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90208	8,210	0.000803%	152,293	191,998	119,015	11,063	(1,222)	9,841	2,706	-	9,761	-	12,467	272	-	8,742	3,868	12,882	(570)	(570)	(1,499)	2,226	-	-	
90403	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90407	42,827	0.004190%	794,654	1,001,831	621,013	57,724	9,340	67,064	14,118	-	50,932	29,551	94,601	1,421	-	45,613									

APPENDIX II

COLLECTIVE PENSION AMOUNTS - PORS

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

															Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,									
			Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources										
Participating Employer	Actual Contributions	Proportionate Share	Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
																			2016	2017	2018	2019	2020	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-
Employer																								
10001	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10002	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10100	77,715	0.04678%	1,019,547	1,388,860	689,400	90,774	(166)	90,608	20,208	-	88,872	-	109,080	-	-	77,716	629	78,345	3,005	3,005	2,112	22,612	-	-
10200	98,307	0.05917%	1,289,695	1,756,866	872,070	114,826	9,250	124,076	25,562	-	112,420	35,114	173,096	-	-	98,309	-	98,309	13,261	13,261	12,132	36,133	-	-
10300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10600	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10700	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10900	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13600	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13700	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20101	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20102	2,975,035	1.79077%	39,029,833	53,167,743	26,391,305	3,474,968	333,167	3,808,135	773,576	-	3,402,153	1,264,703	5,440,432	-	-	2,975,100	-	2,975,100	454,544	454,544	420,379	1,135,864	-	-
20105	12,204	0.00735%	160,106	218,101	108,261	14,255	8,381	22,636	3,173	-	13,956	31,813	48,942	-	-	12,204	-	12,204	8,879	8,879	8,739	10,243	-	-
20108	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20200	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20300	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20400	120,272	0.07240%	1,577,868	2,149,425	1,066,927	140,483	30,264	170,747	31,274	-	137,540	114,882	283,696	-	-	120,275	-	120,275	35,171	35,171	33,790	59,288	-	-
20500	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20600	347,338	0.20908%	4,556,782	6,207,401	3,081,218	405,707	40,797	446,504	90,316	-	397,206	154,866	642,388	-	-	347,347	-	347,347	54,968	54,968	50,979	134,125	-	-
21100	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21400	7,429	0.00447%	97,467	132,773	65,906	8,678	10,173	18,851	1,932	-	8,496	38,618	49,046	-	-	7,430	-	7,430	10,476	10,476	10,391	10,272	-	-
21900	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22100	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22200	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30100	868,899	0.52302%	11,399,093	15,528,225	7,707,872	1,014,903	(19,395)	995,508	225,931	-	993,636	-	1,219,567	-	-	868,911	-	868,911	16,054	16,054	6,076	238,848	-	-
30200	102,415	0.06165%	1,343,594	1,830,289	908,515	119,625	(7,166)	112,459	26,630	-	117,118	-	143,748	-	-	102,417	-	102,417	129,619	(2,988)	(2,988)	(4,164)	24,268	-
30300	441,508	0.26576%	5,792,208	7,890,339	3,916,592	515,701	(7,437)	508,264	114,802	-	504,895	-	619,697	-	-	441,519	-	441,519	10,576	10,576	5,506	123,290	-	-
30400	92,636	0.05576%	1,215,309	1,655,535	821,771	108,203	(1,736)	109,939	24,088	-	105,936	6,591	136,615	-	-	92,639	-	92,639	5,515	5,515	4,452	28,493	-	-
30500	437,581	0.26340%	5,740,685	7,820,152	3,881,753	511,114	(27,837)	538,951	113,781	-	500,404	105,670	719,855	-	-	437,591	-	437,591	45,690	45,690	40,665	150,219	-	-
30600	67,944	0.04090%	891,370	1,214,255	602,729	79,362	(42,046)	37,316	17,667	-	77,699	-	95,366	-	-	67,946	-	67,946	159,607	(39,274)	(39,274)	(40,054)	(13,585)	-
30700	12,001	0.00722%	157,447	214,479	106,463	14,018	(8,208)	5,810	3,121	-	13,724	-	16,845	-	-	12,002	-	12,002	31,157	43,159	(7,718)	(7,718)	(3,021)	-
30800	6,210	0.00374%	81,470	110,981	55,088	7,254	(676)	7,930	1,615	-	7,102	-	11,282	-	-	6,210	-	6,210	929	929	858	2,355	-	-
30900	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31100	1,087	0.00066%	14,276	19,447	9,653	1,271	(2,183)	(912)	283	-	1,244	-	1,527	-	-	1,088	-	1,088	8,286	9,374	(2,139)	(2,139)	(2,151)	(1,420)
31102	191	0.00012%	2,506	3,414	1,695	223	(491)	(268)	50	-	218	-	268	-	-	191	-	191	1,865	2,056	(483)	(483)	(485)	(335)
31104	23,718	0.01428%	311,145	423,852	210,391	27,702	9,189	36,891	6,167	-	27,122	34,881	68,170	-	-	23,717	-	23,717	10,157	10,157	9,884	14,255	-	-
31105	16,384	0.00986%	214,942	292,801	145,340	19,137	(21,603)	(2,466)	4,260	-	18,736	-	22,996	-	-	16,384	-	16,384	82,005	98,389	(20,935)	(20,935)	(21,123)	(12,401)
31107	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31108	181,497	0.10925%	2,381,078	3,243,584	1,610,044	211,996	(39,674)	172,322	47,193	-	207,554	-	254,747	-	-	181,501	-	181,501	150,604	332,105	(32,269)	(32,269)	(34,353)	21,535
31113	1,153	0.00069%	15,126	20,605	10,228	1,347	(1,152)	195	300	-	1,318	-	1,618	-	-	1,153	-	1,153	4,375	5,528	(1,105)	(1,105)	(1,118)	(580)
31121	-	0.00000%	-	-	-	-	(39)	(39)	-	-	-	-	-	-	-	-	-	-	149	149	(39)	(39)	(39)	(31)
31123	31,783	0.01913%	416,959	567,996	281,941	37,123	40,789	77,912	8,264	-	36,346	154,834	199,444	-	-	31,783	-	31,783	42,086	42,086	41,721	41,769	-	-
31124	28,559	0.01719%	374,655	510,368	253,336	33,357	7,426	34,672	7,426	-	32,658	4,990	45,074	-	-	28,559	-	28,559	2,480	2,480	2,152	9,404	-	-
31126	12,753	0.00768%	167,298	227,899	113,124	14,895	(835)	14,060	3,316	-	14,583	-	17,899	-	-	12,753	-	12,753	3,171	15,924	(315)	(315)	(461)	3,067
31138	31,666	0.01906%	415,434	565,918	280,909	36,988	11,772	48,760	8,234	-	36,213	44,687	89,134	-	-	31,667	-	31,667	13,064	13,064	12,700	18,638	-	-
31140	47,849	0.02880%	627,739	855,126	424,466	55,890	9,731	65,621	12,442	-	54,719	36,939	104,100	-	-	47,850	-	47,850	11,683	11,683	11,134	21,749	-	-
31142	5,384	0.00324%	70,637	96,225	47,764	6,289	(1,189)	5,100	1,400	-	6,157	-	7,557	-	-	5,384	-	5						

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2016	2017	2018	2019	2020	Thereafter	
																									(4)
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-	
Employer																									
71311	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71312	483	0.00029%	6,342	8,640	4,289	565	143	708	126	-	553	543	1,222	-	-	483	-	483	163	163	157	255	-	-	
71314	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71315	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71401	571,651	0.34410%	7,499,560	10,216,151	5,071,074	667,713	3,688	671,401	148,642	-	653,722	13,999	816,363	-	-	571,664	-	571,664	27,010	27,010	20,446	170,233	-	-	
71402	128,161	0.07715%	1,681,372	2,290,422	1,136,915	149,699	(12,454)	137,245	33,325	-	146,562	-	179,887	-	-	128,165	47,274	175,439	(7,225)	(7,225)	(8,697)	27,594	-	-	
71404	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71406	23,323	0.01404%	305,979	416,815	206,898	27,242	(4,682)	22,560	6,065	-	26,672	-	32,737	-	-	23,324	17,774	41,098	(3,730)	(3,730)	(3,998)	3,099	-	-	
71407	23,792	0.01432%	312,126	425,188	211,054	27,790	(5,543)	22,247	6,186	-	27,207	-	33,393	-	-	23,792	21,042	44,834	(4,572)	(4,572)	(4,846)	2,551	-	-	
71408	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71409	2,814	0.00169%	36,921	50,295	24,965	3,287	(23)	3,264	732	-	3,218	-	3,950	-	-	2,814	87	2,901	92	92	59	806	-	-	
71501	1,114,250	0.67071%	14,617,991	19,913,116	9,884,436	1,301,493	28,022	1,329,515	289,730	-	1,274,221	106,373	1,670,324	-	-	1,114,276	1,114,276	73,482	73,482	60,686	348,399	-	-	-	
71504	209,595	0.12616%	2,749,696	3,745,728	1,859,298	244,815	33,167	277,982	54,499	-	239,686	125,901	420,086	-	-	209,599	209,599	41,718	41,718	39,311	87,740	-	-	-	
71505	-	0.00000%	-	-	-	-	(4,517)	(4,517)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71506	76,214	0.04588%	999,866	1,362,051	676,092	89,022	2,060	91,082	19,817	-	87,156	7,821	114,794	-	-	76,216	17,145	76,216	(4,517)	(4,517)	(4,517)	(3,595)	-	-	
71601	651,194	0.39198%	8,543,081	11,637,670	5,776,685	760,622	(225,326)	535,296	169,325	-	744,683	-	914,008	-	-	651,208	855,337	1,506,545	(198,758)	(198,758)	(206,237)	11,217	-	-	
71603	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71604	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71605	262,822	0.15820%	3,448,007	4,696,990	2,331,483	306,989	(7,656)	299,333	68,340	-	300,556	-	368,896	-	-	262,829	29,063	291,892	3,067	3,067	49	70,823	-	-	
71606	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71607	200,866	0.12091%	2,635,185	3,589,738	1,781,867	234,620	27,032	261,652	52,230	-	229,704	102,614	384,548	-	-	200,870	-	200,870	35,227	35,227	32,920	80,303	-	-	
71608	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71609	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71610	1,805	0.00109%	23,691	32,273	16,020	2,109	(2,513)	(404)	470	-	2,065	-	2,535	-	-	1,806	9,541	11,347	(2,439)	(2,439)	(2,460)	(1,473)	-	-	
71611	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71612	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71614	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71701	404,830	0.24368%	5,311,019	7,234,847	3,591,220	472,859	81,319	554,178	105,265	-	462,951	308,687	876,903	-	-	404,839	-	404,839	97,835	97,835	93,186	183,206	-	-	
71702	129,526	0.07797%	1,699,266	2,314,797	1,149,015	151,292	2,904	154,196	33,680	-	148,122	11,024	192,826	-	-	129,529	-	129,529	8,188	8,188	6,701	40,219	-	-	
71705	32,912	0.01981%	431,780	588,185	291,962	38,443	(23,340)	15,103	8,558	-	37,637	-	46,195	-	-	32,913	88,597	121,510	(21,997)	(21,997)	(22,375)	(8,946)	-	-	
71706	16,565	0.00997%	217,318	296,037	146,946	19,349	(2,071)	17,278	4,307	-	18,943	-	23,250	-	-	16,565	7,863	24,428	(1,395)	(1,395)	(1,585)	3,199	-	-	
71707	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71802	25,900	0.01559%	339,783	462,864	229,756	30,252	(36,608)	(6,356)	6,735	-	29,618	-	36,353	-	-	25,900	138,966	164,866	(35,551)	(35,551)	(35,849)	(21,560)	-	-	
71803	1,358,939	0.81799%	17,828,084	24,286,012	12,055,046	1,587,299	(68,898)	1,518,401	353,355	-	1,554,039	-	1,907,394	-	-	1,358,969	261,536	1,620,505	(13,455)	(13,455)	(29,061)	342,859	-	-	
71805	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71807	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71808	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71809	1,041,651	0.62701%	13,665,551	18,615,671	9,240,412	1,216,694	48,078	1,264,772	270,853	-	1,191,199	182,505	1,644,557	-	-	1,041,675	-	1,041,675	90,576	90,576	78,614	343,116	-	-	
71810	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71811	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71812	5,202	0.00313%	68,240	92,959	46,143	6,076	6,136	12,212	1,353	-	5,948	23,293	30,594	-	-	5,202	-	5,202	6,348	6,348	6,288	6,406	-	-	
71813	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71815	10,378	0.00625%	136,153	185,472	92,064	12,122	4,599	16,721	2,699	-	11,868	17,459	32,026	-	-	10,378	-	10,378	5,022	5,022	4,903	6,698	-	-	
71817	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71819	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71901	392,565	0.23630%	5,150,106	7,015,647	3,482,414	458,533	13,523	472,056	102,076	-	448,924	51,333	602,333	-	-	392,574	-	392,574	29,539	29,539	25,031	125,651	-	-	
71902	6,799	0.00409%	89,207	121,520	60,320	7,942	341	8,283	1,768	-	7,776	1,293	10,837	-	-	6,800	-	6,800	618	618	540	2,261	-	-	
71904	40,757	0.02453%	534,696	728,381	361,552	47,606	(4,124)	43,482	10,598	-	46,608	-	57,206	-	-	40,758	15,656	56,414	(2,461)	(2,461)	(2,929)	8,645	-	-	
71905	29,757	0.01791%	390,391	531,804	263,976	34,758	(2,425)	32,333	7,738	-	34,030	-	41,768	-	-	29,758	9,204	38,962							

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

																			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
			Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources										
Participating Employer	Actual Contributions	Proportionate Share	Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
																			2016	2017	2018	2019	2020	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-
Employer																								
72305	5,067,037	3.05002%	66,475,054	90,554,540	44,949,294	5,918,516	209,059	6,127,575	1,317,543	-	5,794,498	793,589	7,905,630	-	-	5,067,148	-	5,067,148	415,786	415,786	357,597	1,649,311	-	-
72306	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72307	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72309	527,868	0.31774%	6,925,175	9,433,705	4,682,685	616,574	28,136	644,710	137,258	-	603,654	106,803	847,715	-	-	527,881	-	527,881	49,672	49,672	43,610	176,880	-	-
72314	188,544	0.11349%	2,473,532	3,369,528	1,672,560	220,228	(4,744)	215,484	49,026	-	215,613	-	264,639	-	-	188,548	18,009	206,557	2,948	2,948	783	51,403	-	-
72316	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72319	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72321	3,169	0.00191%	41,585	56,648	28,119	3,702	142	3,844	824	-	3,625	539	4,988	-	-	3,170	-	3,170	271	271	235	1,041	-	-
72322	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72323	590,106	0.35521%	7,741,680	10,545,975	5,234,792	689,270	71,794	761,064	153,441	-	674,827	272,531	1,100,799	-	-	590,120	-	590,120	95,869	95,869	89,093	229,846	-	-
72324	249,790	0.15036%	3,277,025	4,464,073	2,215,868	291,765	9,168	300,933	64,951	-	285,652	34,801	385,404	-	-	249,796	-	249,796	19,359	19,359	16,490	80,401	-	-
72327	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72328	53,403	0.03215%	700,599	954,380	473,733	62,377	(1,482)	60,895	13,886	-	61,070	-	74,956	-	-	53,404	5,625	59,029	697	697	83	14,449	-	-
72329	303,821	0.18288%	3,985,863	5,429,676	2,695,172	354,876	9,916	364,792	79,000	-	347,440	37,640	464,080	-	-	303,828	-	303,828	22,311	22,311	18,822	96,808	-	-
72330	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72331	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72332	217,468	0.13090%	2,852,983	3,886,428	1,929,138	254,011	(21,623)	232,388	56,546	-	248,689	-	305,235	-	-	217,472	82,079	299,551	(12,751)	(12,751)	(15,248)	46,431	-	-
72333	160,198	0.09643%	2,101,645	2,862,931	1,421,096	187,117	(11,371)	175,746	41,655	-	183,196	-	224,851	-	-	160,201	43,163	203,364	(4,835)	(4,835)	(6,675)	37,832	-	-
72334	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72335	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72338	276,406	0.16638%	3,626,202	4,939,734	2,451,976	322,854	80,849	403,703	71,872	-	316,089	306,903	694,864	-	-	276,412	-	276,412	92,126	92,126	88,952	145,248	-	-
72339	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72340	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72342	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72343	134,106	0.08072%	1,759,355	2,396,652	1,189,646	156,642	(6,192)	150,450	34,871	-	153,359	-	188,230	-	-	134,109	23,504	157,613	(721)	(721)	(2,261)	34,318	-	-
72346	274,180	0.16504%	3,596,997	4,899,950	2,432,228	320,254	53,390	373,644	71,293	-	313,543	202,667	587,503	-	-	274,186	-	274,186	64,576	64,576	61,427	122,738	-	-
72347	64,165	0.03862%	841,787	1,146,710	569,202	74,947	167,871	242,818	16,684	-	73,377	637,239	727,300	-	-	64,166	-	64,166	170,489	170,489	169,752	152,403	-	-
72348	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72349	4,699	0.00283%	61,636	83,963	41,677	5,488	11,396	16,884	1,222	-	5,373	43,260	49,855	-	-	4,698	-	4,698	11,588	11,588	11,534	10,446	-	-
72350	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72351	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72352	65,758	0.03958%	862,688	1,175,183	583,335	76,808	1,686	78,494	17,099	-	75,199	6,401	98,699	-	-	65,760	-	65,760	4,369	4,369	3,614	20,587	-	-
72353	18,537	0.01116%	243,188	331,279	164,440	21,652	(1,677)	19,975	4,820	-	21,198	-	26,018	-	-	18,537	6,365	24,902	(921)	(921)	(1,134)	4,090	-	-
72401	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72402	317,035	0.19083%	4,159,220	5,665,829	2,812,393	370,310	32,837	403,147	82,436	-	362,551	124,648	569,635	-	-	317,042	-	317,042	45,772	45,772	42,131	118,920	-	-
72403	716,274	0.43115%	9,396,877	12,800,740	6,354,007	836,638	(29,899)	806,739	186,247	-	819,107	-	1,005,354	-	-	716,289	113,497	829,786	(676)	(676)	(8,902)	185,822	-	-
72404	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72407	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72408	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72409	6,231	0.00375%	81,753	111,367	55,280	7,279	3,501	10,780	1,620	-	7,126	13,290	22,036	-	-	6,232	-	6,232	3,755	3,755	3,684	4,611	-	-
72411	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72412	33,535	0.02019%	439,953	599,319	297,489	39,171	5,029	44,200	8,720	-	38,350	19,091	66,161	-	-	33,536	-	33,536	6,397	6,397	6,012	13,817	-	-
72413	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72415	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72416	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72417	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72501	306,311	0.18438%	4,018,534	5,474,181	2,717,264	357,785	38,144	395,929	79,648	-	350,288	144,796	574,732	-	-	306,318	-	306,318	50,641	50,641	47,123	120,007	-	-
72502	32,068	0.01930%	420,708	573,103	284,476	37,457	(2,812)	34,645	8,338	-	36,672	-	45,010	-	-	32,069	10,676	42,745	(1,504)	(1,504)	(1,872)	7,146	-	-
72504	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72506	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72507	-	0.00000%	-	-	-	-																		

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
			Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2016	2017	2018	2019	2020	Thereafter
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-
Employer																								
72908	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72909	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72910	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72911	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72912	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72913	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73001	185,078	0.11141%	2,428,068	3,307,595	1,641,818	216,180	(19,353)	196,827	48,125	-	211,650	-	259,775	-	-	185,083	73,466	258,549	(11,802)	(11,802)	(13,927)	38,759	-	-
73002	740,996	0.44603%	9,721,208	13,242,554	6,573,314	865,514	11,732	877,246	192,675	-	847,378	44,533	1,084,586	-	-	741,012	-	741,012	41,963	41,963	33,454	226,195	-	-
73003	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73004	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73005	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73006	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73010	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73101	179,883	0.10828%	2,359,915	3,214,755	1,595,734	210,112	(16,508)	193,604	46,774	-	205,709	-	252,483	-	-	179,888	62,666	242,554	(9,169)	(9,169)	(11,235)	39,503	-	-
73102	55,304	0.03329%	725,533	988,345	490,593	64,597	2,060	66,657	14,380	-	63,243	7,820	85,443	-	-	55,305	-	55,305	4,316	4,316	3,681	17,825	-	-
73105	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73201	3,870,629	2.32986%	50,779,236	69,173,173	34,336,051	4,521,060	(72,130)	4,448,930	1,006,450	-	4,426,325	-	5,432,775	-	-	3,870,714	273,804	4,144,518	85,786	85,786	41,336	1,075,349	-	-
73202	374,066	0.22516%	4,907,419	6,685,051	3,318,313	436,925	(16,769)	420,156	97,266	-	427,770	-	525,036	-	-	374,074	63,654	437,728	(1,508)	(1,508)	(5,803)	96,125	-	-
73203	323,146	0.19451%	4,239,382	5,775,028	2,866,598	377,448	(10,849)	366,599	84,025	-	369,538	-	453,563	-	-	323,152	41,183	364,335	2,335	2,335	(1,376)	85,935	-	-
73204	166,486	0.10021%	2,184,139	2,975,307	1,476,877	194,462	17,774	190,387	17,774	-	190,387	67,469	301,146	-	-	166,489	166,489	24,566	24,566	24,566	22,654	62,871	-	-
73205	392,658	0.23635%	5,151,327	7,017,310	3,483,239	458,641	12,045	470,686	102,100	-	449,031	45,723	596,854	-	-	392,667	33,882	28,065	28,065	(3,041)	(4,697)	35,112	-	-
73206	144,255	0.08683%	1,892,500	2,578,027	1,279,676	168,996	(8,926)	159,570	37,510	-	164,965	-	202,475	-	-	144,258	178,140	18,041	18,041	(3,041)	(4,697)	35,112	-	-
73207	5,977	0.00360%	78,418	106,824	53,025	6,982	3,332	10,314	1,554	-	6,836	12,647	21,037	-	-	5,978	-	5,978	3,576	3,576	3,507	4,401	-	-
73208	177	0.00011%	2,332	3,177	1,577	208	(1,865)	(1,657)	46	-	203	-	249	-	-	178	7,080	7,258	(1,858)	(1,858)	(1,860)	(1,433)	-	-
73209	40,921	0.02463%	536,854	731,320	363,011	47,798	(4,350)	43,448	10,640	-	46,796	-	57,436	-	-	40,922	16,514	57,436	(2,680)	(2,680)	(3,150)	8,513	-	-
73212	13,271	0.00799%	174,098	237,162	117,722	15,501	8,424	23,925	3,451	-	15,176	31,977	50,604	-	-	13,271	-	13,271	8,965	8,965	8,813	10,589	-	-
73213	19,256	0.01159%	252,625	344,135	170,821	22,492	883	23,375	5,007	-	22,021	3,353	30,381	-	-	19,257	-	19,257	1,669	1,669	1,447	6,338	-	-
73215	15,696	0.00945%	205,919	280,509	139,239	18,334	(672)	17,662	4,081	-	17,950	-	22,031	-	-	15,696	2,549	18,245	(32)	(32)	(212)	4,059	-	-
73216	44,684	0.02690%	586,219	798,567	396,391	52,193	44,753	96,946	11,619	-	51,100	169,881	232,600	-	-	44,685	-	44,685	46,576	46,576	46,063	48,700	-	-
73217	171,936	0.10349%	2,255,648	3,072,719	1,525,231	200,829	21,658	222,487	44,707	-	196,620	82,213	323,540	-	-	171,940	-	171,940	28,673	28,673	26,698	67,558	-	-
73218	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73219	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73222	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73223	10,178	0.00613%	133,538	181,910	90,296	11,889	1,274	13,163	2,647	-	11,640	4,835	19,122	-	-	10,179	-	10,179	1,689	1,689	1,572	3,993	-	-
73224	4,110	0.00247%	53,921	73,453	36,640	4,801	(1,897)	2,904	1,069	-	4,700	-	5,769	-	-	4,110	7,201	11,311	(1,729)	(1,729)	(1,777)	(307)	-	-
73225	224,371	0.13506%	2,943,562	4,009,819	1,990,387	262,076	33,061	295,137	58,342	-	256,584	125,498	440,424	-	-	224,377	-	224,377	42,215	42,215	39,638	91,980	-	-
73226	31,094	0.01872%	407,936	555,705	275,840	36,320	2,048	38,368	8,085	-	35,559	7,774	51,418	-	-	31,095	-	31,095	3,317	3,317	2,960	10,730	-	-
73227	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73228	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73301	341,675	0.20567%	4,482,483	6,106,188	3,030,978	399,092	(30,032)	369,060	88,843	-	390,729	-	479,572	-	-	341,683	114,000	455,683	(16,092)	(16,092)	(20,016)	76,089	-	-
73302	149,503	0.08999%	1,961,351	2,671,817	1,326,232	174,626	11,190	185,816	38,874	-	170,967	42,478	252,319	-	-	149,507	-	149,507	17,290	17,290	15,573	52,660	-	-
73303	119,441	0.07190%	1,566,971	2,134,580	1,059,559	139,513	(31,630)	107,883	31,058	-	136,590	-	167,648	-	-	119,444	120,066	239,510	(26,757)	(26,757)	(28,129)	9,778	-	-
73306	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73308	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73310	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73311	18,950	0.01141%	248,615	338,672	168,109	22,135	3,835	25,970	4,928	-	21,671	14,558	41,157	-	-	18,951	-	18,951	4,608	4,608	4,391	8,599	-	-
73312	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73401	235,726	0.14189%	3,092,509	4,212,719	2,091,102	275,337	(10,080)	265,257	61,294	-	269,568	-	330,862	-	-	235,731	38,262	273,993	(463)	(463)	(3,170)	60,964	-	-
73402	241,397	0.14531%	3,166,917	4,																				

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
			Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2016	2017	2018	2019	2020	Thereafter
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-
Employer																								
73812	33,471	0.02015%	439,103	598,161	296,914	39,095	(8,712)	30,383	8,703	-	38,276	-	46,979	-	-	33,471	33,070	66,541	(7,346)	(7,346)	(7,731)	2,860	-	-
73815	4,232	0.00255%	55,534	75,650	37,551	4,944	3,241	8,185	1,101	-	4,841	12,303	18,245	-	-	4,233	-	4,233	3,414	3,414	3,365	3,819	-	-
73816	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73817	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73819	6,684	0.00402%	87,681	119,442	59,288	7,807	(2,093)	5,714	1,738	-	7,643	-	9,381	-	-	6,684	7,947	14,631	(1,820)	(1,820)	(1,897)	290	-	-
73820	9,900	0.00596%	129,876	176,922	87,820	11,563	5,847	17,410	2,574	-	11,321	22,196	36,091	-	-	9,900	-	9,900	6,251	6,251	6,137	7,551	-	-
73821	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73822	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73901	363,766	0.21896%	4,772,291	6,500,974	3,226,941	424,894	59,948	484,842	94,587	-	415,991	227,563	738,141	-	-	363,774	-	363,774	74,789	74,789	70,612	154,177	-	-
73902	109,703	0.06603%	1,439,209	1,960,538	973,168	128,138	13,862	142,000	28,525	-	125,453	52,621	206,599	-	-	109,706	-	109,706	18,338	18,338	18,078	43,139	-	-
73903	897,691	0.54035%	11,776,909	16,042,899	7,963,344	1,048,541	(58,458)	990,083	233,420	-	1,026,570	-	1,259,990	-	-	897,710	221,907	1,119,617	(21,834)	(21,834)	(32,143)	216,182	-	-
73904	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73906	79,774	0.04802%	1,046,572	1,425,676	707,674	93,180	(35,917)	57,263	20,743	-	91,228	-	111,971	-	-	79,776	136,342	216,118	(32,662)	(32,662)	(33,578)	(5,243)	-	-
73907	39,036	0.02350%	512,116	697,622	346,284	45,596	1,658	47,254	10,150	-	44,640	6,294	61,084	-	-	39,037	-	39,037	3,251	3,251	2,802	12,744	-	-
73909	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73910	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73911	223,450	0.13450%	2,931,466	3,993,341	1,982,207	260,999	35,548	296,547	58,102	-	255,530	134,939	448,571	-	-	223,455	-	223,455	44,664	44,664	42,098	93,690	-	-
73912	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73913	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73914	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73915	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73916	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73917	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73918	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74001	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74002	10,214	0.00615%	133,995	182,533	90,605	11,930	4,973	16,903	2,656	-	11,680	18,879	33,215	-	-	10,214	-	10,214	5,390	5,390	5,272	6,948	-	-
74003	5,170,684	3.11241%	67,834,820	92,406,859	45,868,745	6,039,581	(261,518)	5,778,063	1,344,494	-	5,913,026	-	7,257,520	-	-	5,170,798	992,721	6,163,519	(50,562)	(50,562)	(109,941)	1,305,065	-	-
74005	5,041,940	3.03491%	66,145,819	90,106,045	44,726,671	5,889,203	(140,261)	5,748,942	1,311,018	-	5,765,799	-	7,076,817	-	-	5,042,052	532,431	5,574,483	65,443	65,443	7,541	1,363,908	-	-
74008	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74009	-	0.00000%	-	-	-	-	(3,273)	(3,273)	-	-	-	-	-	-	-	-	-	-	12,426	12,426	(3,273)	(3,273)	(2,606)	-
74010	152,202	0.09162%	1,996,767	2,720,063	1,350,180	177,779	(44,384)	133,395	39,576	-	174,054	-	213,630	-	-	152,206	168,481	320,687	(38,174)	(38,174)	(39,922)	9,213	-	-
74013	175,357	0.10555%	2,300,524	3,133,850	1,555,575	204,824	(7,847)	196,977	45,597	-	200,532	-	246,129	-	-	175,360	29,788	205,148	(693)	(693)	(2,706)	45,073	-	-
74014	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74016	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74017	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74018	2,146	0.00129%	28,159	38,359	19,041	2,507	5,615	8,122	558	-	2,455	21,316	24,329	-	-	2,146	-	2,146	5,703	5,703	5,678	5,098	-	-
74020	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74021	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74022	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74024	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74101	47,320	0.02848%	620,786	845,655	419,765	55,271	10,697	65,968	12,304	-	54,113	40,605	107,022	-	-	47,320	-	47,320	12,628	12,628	12,084	22,363	-	-
74102	214,948	0.12938%	2,819,920	3,841,389	1,906,781	251,068	31,821	282,889	55,891	-	245,807	120,794	422,492	-	-	214,952	-	214,952	40,591	40,591	38,122	88,236	-	-
74103	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74105	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74106	4,812	0.00290%	63,118	85,982	42,679	5,620	2,941	8,561	1,251	-	5,502	11,164	17,917	-	-	4,811	-	4,811	3,137	3,137	3,082	3,749	-	-
74108	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74109	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74201	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74202	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74203	3,264,891	1.96525%	42,832,487	58,347,846	28,962,595	3,813,532	(80,129)	3,733,403	848,945	-	3,733,622	-	4,582,567	-	-	3,264,962	304,170	3,569,132	53,074	53,074	15,580	891,708	-	-
74204	101,018	0.06081%	1,325,265	1,805,320	896,121	117,993	(53,522)	64,471	26,267	-	115,521	-	141,788	-	-	101,020	203,171	304,191	(49,401)	(49,401)	(50,561)	(13,041)	-	-
74208	9,510	0.00572%	124,754	169,945	84,357	11,107	9,560	20,667																

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
			Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2016	2017	2018	2019	2020	Thereafter
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-
Employer																								
74409	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74410	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74411	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74412	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74501	424,200	0.25534%	5,565,126	7,581,001	3,763,043	495,483	(66,758)	428,725	110,301	-	485,101	-	595,402	-	-	424,209	253,414	677,623	(49,451)	(49,451)	(54,323)	71,005	-	-
74504	120,245	0.07238%	1,577,498	2,148,920	1,066,677	140,450	6,081	146,531	31,266	-	137,507	23,084	191,857	-	-	120,247	-	120,247	10,987	10,987	9,606	40,031	-	-
74506	835	0.00050%	10,963	14,934	7,413	976	(200)	776	217	-	956	-	1,173	-	-	836	761	1,597	(166)	(166)	(176)	85	-	-
74508	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74509	18,958	0.01141%	248,702	338,791	168,168	22,143	1,979	24,122	4,929	-	21,679	7,513	34,121	-	-	18,958	-	18,958	2,752	2,752	2,535	7,123	-	-
74510	4,648	0.00280%	60,982	83,072	41,235	5,429	(310)	5,119	1,209	-	5,316	-	6,525	-	-	4,648	1,179	5,827	(120)	(120)	(174)	1,113	-	-
74511	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74601	1,641,196	0.98789%	21,531,049	29,330,314	14,558,927	1,916,988	88,697	2,005,685	426,748	-	1,876,819	336,692	2,640,259	-	-	1,641,232	-	1,641,232	155,655	155,655	136,808	550,908	-	-
74602	2,291,844	1.37954%	30,066,981	40,958,246	20,330,778	2,676,973	(19,319)	2,657,654	595,931	-	2,620,879	-	3,216,810	-	-	2,291,895	73,337	2,365,232	74,185	74,185	47,866	655,345	-	-
74604	334,073	0.20109%	4,382,727	5,970,298	2,963,525	390,210	41,755	431,965	86,866	-	382,034	158,500	627,400	-	-	334,079	-	334,079	55,385	55,385	51,548	131,005	-	-
74605	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74607	109,890	0.06615%	1,441,671	1,963,893	974,834	128,357	(1,913)	126,444	28,574	-	125,668	-	154,242	-	-	109,893	7,263	117,156	2,570	2,570	1,308	30,637	-	-
74609	235,014	0.14146%	3,083,181	4,200,012	2,084,794	274,507	15,851	290,358	61,109	-	268,755	60,169	390,033	-	-	235,020	-	235,020	25,439	25,439	22,740	81,395	-	-
74610	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74611	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74612	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74613	192,965	0.11615%	2,531,529	3,448,533	1,711,776	225,391	31,809	257,200	50,175	-	220,668	120,745	391,588	-	-	192,969	-	192,969	39,682	39,682	37,466	81,792	-	-
74616	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74618	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74619	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74620	2,132	0.00128%	27,963	38,092	18,908	2,490	1,012	3,502	554	-	2,437	3,842	6,833	-	-	2,132	-	2,132	1,099	1,099	1,074	1,430	-	-
74621	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75001	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75002	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75003	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75005	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75007	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75011	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75014	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75015	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75016	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75018	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75021	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75022	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75025	3,204	0.00193%	42,021	57,242	28,414	3,741	(31,991)	(28,250)	833	-	3,663	-	4,496	-	-	3,203	121,438	124,641	(31,860)	(31,860)	(31,897)	(24,528)	-	-
75026	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80101	2,503	0.00151%	32,845	44,743	22,209	2,924	1,881	4,805	651	-	2,863	7,141	10,655	-	-	2,504	-	2,504	1,983	1,983	1,954	2,230	-	-
80103	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80201	13,759	0.00828%	180,506	245,891	122,055	16,071	13,327	29,398	3,578	-	15,734	50,589	69,901	-	-	13,759	-	13,759	13,888	13,888	13,730	14,635	-	-
80202	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80302	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80401	5,095	0.00307%	66,845	91,059	45,200	5,951	193	6,144	1,325	-	5,827	734	7,886	-	-	5,095	-	5,095	401	401	342	1,645	-	-
80402	2,088	0.00126%	27,396	37,320	18,525	2,439	1,386	3,825	543	-	2,388	5,261	8,192	-	-	2,088	-	2,088	1,471	1,471	1,447	1,714	-	-
80403	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80404	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80405	12,282	0.00739%	161,130	219,497	108,953	14,346	2,234	16,580	3,194	-	14,045	8,479	25,718	-	-	12,282	-	12,282	2,735	2,735	2,594	5,372	-	-
80406	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80407	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80409	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80502	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80503	1,540	0.00093%	20,204	27,522	13,662	1,799	(4,761)	(2,962)	400															

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
			Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2016	2017	2018	2019	2020	Thereafter
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-
Employer																								
82306	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82307	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82308	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82309	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82312	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82313	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82401	1,933	0.00116%	25,348	34,529	17,140	2,257	334	2,591	502	-	2,209	1,268	3,979	-	-	1,932	-	1,932	413	413	391	831	-	-
82402	596	0.00036%	7,824	10,659	5,291	697	(818)	(121)	155	-	682	-	837	-	-	596	-	596	(794)	(794)	(801)	(476)	-	-
82406	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82501	3,050	0.00184%	40,016	54,511	27,058	3,563	(1,140)	2,423	793	-	3,488	-	4,281	-	-	3,050	-	3,050	4,328	7,378	(1,016)	(1,016)	(1,051)	(15)
82502	822	0.00050%	10,789	14,696	7,295	961	(5,391)	(4,430)	214	-	940	-	1,154	-	-	822	-	822	20,463	21,285	(5,357)	(5,357)	(5,367)	(4,050)
82601	32,309	0.01945%	423,868	577,408	286,613	37,739	(3,065)	34,674	8,401	-	36,948	-	45,349	-	-	32,310	-	32,310	11,634	43,944	(1,747)	(1,747)	(2,118)	7,015
82602	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82603	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82604	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82701	2,632	0.00158%	34,523	47,029	23,344	3,074	160	3,234	684	-	3,009	607	4,300	-	-	2,632	-	2,632	-	-	267	267	237	897
82702	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82801	3,179	0.00191%	41,716	56,826	28,207	3,714	(5,122)	(1,408)	827	-	3,636	-	4,463	-	-	3,180	-	3,180	19,444	22,624	(4,992)	(4,992)	(5,029)	(3,146)
82901	10,006	0.00602%	131,271	178,822	88,763	11,688	13,915	25,603	2,602	-	11,443	52,823	66,868	-	-	10,006	-	10,006	-	-	14,323	14,323	14,208	14,005
83001	2,758	0.00166%	36,180	49,285	24,464	3,221	821	4,042	717	-	3,154	-	6,986	-	-	2,758	-	2,758	934	934	902	1,460	-	-
83005	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83101	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83202	2,910	0.00175%	38,185	52,017	25,820	3,400	(227)	3,173	757	-	3,328	-	4,085	-	-	2,911	-	2,911	863	3,774	(108)	(108)	(142)	671
83203	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83204	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83205	11,707	0.00705%	153,589	209,224	103,854	13,675	1,108	14,783	3,044	-	13,388	4,206	20,638	-	-	11,708	-	11,708	-	-	1,586	1,586	1,451	4,308
83206	39,408	0.02372%	516,998	704,272	349,585	46,030	(2,015)	44,015	10,247	-	45,066	-	55,313	-	-	39,409	-	39,409	7,650	47,059	(407)	(407)	(860)	9,929
83207	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83301	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	2,458	0.00148%	32,257	43,941	21,811	2,872	(801)	2,071	639	-	2,812	-	3,451	-	-	2,459	-	2,459	3,040	5,499	(701)	(701)	(729)	82
83501	4,618	0.00278%	60,590	82,538	40,970	5,395	150	5,545	1,201	-	5,282	571	7,054	-	-	4,619	-	4,619	-	-	338	338	285	1,472
83601	8,025	0.00483%	105,270	143,402	71,182	9,373	(316)	9,057	2,086	-	9,176	-	11,262	-	-	8,024	-	8,024	1,200	9,224	11	11	(81)	2,096
83701	2,484	0.00150%	32,583	44,386	22,032	2,901	864	3,765	646	-	2,840	3,280	6,766	-	-	2,484	-	2,484	-	-	965	965	937	1,415
83802	50	0.00003%	654	891	442	58	130	188	13	-	57	495	565	-	-	50	-	50	-	-	132	132	131	119
83805	9,289	0.00559%	121,877	166,026	82,411	10,851	(2,151)	8,700	2,416	-	10,624	-	13,040	-	-	9,290	-	9,290	8,166	17,456	(1,772)	(1,772)	(1,879)	1,007
83806	1,517	0.00091%	19,899	27,107	13,455	1,772	(22)	1,750	394	-	1,735	-	2,129	-	-	1,517	-	1,517	84	1,601	40	40	22	426
83810	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83901	2,366	0.00142%	31,036	42,278	20,986	2,763	(3,227)	(464)	615	-	2,705	-	3,320	-	-	2,366	-	2,366	12,248	14,614	(3,130)	(3,130)	(3,158)	(1,876)
84002	32,294	0.01944%	423,672	577,141	286,480	37,721	8,772	46,493	8,397	-	36,931	33,300	78,628	-	-	32,295	-	32,295	-	-	10,090	10,090	9,719	16,434
84003	67,537	0.04065%	886,031	1,206,981	599,119	78,887	(7,652)	71,235	17,561	-	77,234	-	94,795	-	-	67,539	-	67,539	29,046	96,585	(4,897)	(4,897)	(5,672)	13,674
84004	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84005	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84006	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84007	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84009	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84010	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84011	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84101	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84203	15,734	0.00947%	206,420	281,192	139,578	18,378	8,596	26,974	4,091	-	17,993	32,632	54,716	-	-	15,735	-	15,735	-	-	9,238	9,238	9,057	11,448
84207	6,887	0.00415%	90,362	123,094	61,101	8,045	(10,892)	(2,847)	1,791	-	7,877	-	9,668	-	-	6,888	-	6,888	41,347	48,235	(10,611)	(10,611)	(10,690)	(6,654)
84208	1,638	0.00099%	21,490	29,274	14,531	1,913	1,512	3,425	426	-	1,873	5,740	8,039	-	-	1,638	-	1,638	-	-	1,579	1,579	1,660	1,683
84209	21,333	0.01284%	279,869	381,247	189,243	24,918	26,126	51,044	5,547	-	24,396	99,174	129,											

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Plan Year Ending June 30, 2015

Participating Employer	Actual Contributions	Proportionate Share	Net Pension Liability as of June 30, 2015			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
			Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2016	2017	2018	2019	2020	Thereafter	
																			(4)	(5)	(6)	(7)	(8)	(9)	(10)
Aggregate - PORS	166,131,302	100.0000%	2,179,496,384	2,968,982,818	1,473,738,169	194,048,489	N/A	N/A	43,197,872	-	189,982,350	N/A	233,180,222	-	-	166,134,968	N/A	166,134,968	6,777,905	6,777,905	4,870,073	48,619,371	-	-	
Employer																									
92109	26,359	0.01587%	345,799	471,059	233,823	30,788	311	31,099	6,854	-	30,143	1,181	38,178	-	-	26,359	-	26,359	1,386	1,386	1,084	7,962	-	-	
92114	56,117	0.03378%	736,212	1,002,893	497,814	65,548	50,751	116,299	14,592	-	64,174	192,651	271,417	-	-	56,119	-	56,119	53,041	53,041	52,396	56,821	-	-	
92116	32,610	0.01963%	427,813	582,782	289,280	38,090	35,507	73,597	8,479	-	37,292	134,784	180,555	-	-	32,611	-	32,611	36,837	36,837	36,463	37,806	-	-	
92117	26,820	0.01614%	351,858	479,313	237,920	31,327	72	31,399	6,974	-	30,671	272	37,917	-	-	26,821	-	26,821	1,166	1,166	858	7,906	-	-	
92118	10,498	0.00632%	137,722	187,610	93,126	12,262	2,943	15,205	2,730	-	12,005	11,172	25,907	-	-	10,498	-	10,498	3,371	3,371	3,251	5,415	-	-	
92202	48,044	0.02892%	630,310	858,630	426,205	56,119	9,757	65,876	12,493	-	54,943	37,038	104,474	-	-	48,046	-	48,046	11,717	11,717	11,165	21,828	-	-	
92204	308,755	0.18585%	4,050,594	5,517,855	2,738,942	360,639	79,636	440,275	80,283	-	353,082	302,299	735,664	-	-	308,762	-	308,762	92,233	92,233	88,687	153,749	-	-	
92302	512,496	0.30849%	6,723,507	9,158,985	4,546,320	598,618	(8,417)	590,201	133,261	-	586,075	-	719,336	-	-	512,508	31,951	544,459	12,492	12,492	6,607	143,285	-	-	
92310	161,446	0.09718%	2,118,035	2,885,258	1,432,179	188,576	(16,045)	172,531	41,980	-	184,625	-	226,605	-	-	161,450	60,905	222,355	(9,458)	(9,458)	(11,312)	34,477	-	-	
92313	78,133	0.04703%	1,025,039	1,396,342	693,114	91,263	(6,682)	84,581	20,316	-	89,351	-	109,667	-	-	78,135	25,366	103,501	(3,494)	(3,494)	(4,392)	17,547	-	-	
92318	5,893	0.00355%	77,307	105,310	52,273	6,883	(598)	6,285	1,532	-	6,739	-	8,271	-	-	5,893	2,269	8,162	(358)	(358)	(425)	1,249	-	-	
92319	258,206	0.15542%	3,387,439	4,614,482	2,290,528	301,596	(5,624)	295,972	67,139	-	295,276	-	362,415	-	-	258,212	21,350	279,562	4,910	4,910	1,945	71,089	-	-	
92404	22,432	0.01350%	294,276	400,872	198,984	26,200	10,002	36,202	5,833	-	25,651	37,969	69,453	-	-	22,432	-	22,432	10,917	10,917	10,660	14,527	-	-	
92502	73,253	0.04409%	961,005	1,309,114	649,815	85,562	17,976	103,538	19,047	-	83,769	68,239	171,055	-	-	73,254	-	73,254	20,965	20,965	20,123	35,747	-	-	
92606	933,270	0.56177%	12,243,670	16,678,736	8,278,960	1,090,098	(6,408)	1,083,690	242,671	-	1,067,256	-	1,309,927	-	-	933,290	24,323	957,613	31,668	31,668	20,950	268,027	-	-	
92609	6,847	0.00412%	89,817	122,352	60,733	7,997	11	8,008	1,780	-	7,829	40	9,649	-	-	6,846	-	6,846	290	290	212	2,012	-	-	
92805	79,277	0.04772%	1,040,056	1,416,799	703,268	92,600	21,134	113,734	20,614	-	90,660	80,225	191,499	-	-	79,280	-	79,280	24,368	24,368	23,458	40,024	-	-	
93005	204,532	0.12311%	2,683,265	3,655,234	1,814,378	238,901	9,782	248,683	53,183	-	233,895	37,131	324,209	-	-	204,535	-	204,535	18,127	18,127	15,778	67,643	-	-	
93706	46,593	0.02805%	611,262	832,681	413,325	54,423	(14,525)	39,898	12,115	-	53,282	-	65,397	-	-	46,594	55,136	101,730	(12,624)	(12,624)	(13,159)	2,074	-	-	
93808	25,594	0.01541%	335,773	457,401	227,044	29,895	(21,715)	8,180	6,655	-	29,269	-	35,924	-	-	25,595	82,431	108,026	(20,671)	(20,671)	(20,965)	(9,795)	-	-	
94215	56,363	0.03393%	739,438	1,007,287	499,995	65,835	(24,349)	41,486	14,656	-	64,455	-	79,111	-	-	56,365	92,428	148,793	(22,049)	(22,049)	(22,697)	(2,887)	-	-	
94216	224,201	0.13495%	2,941,318	4,006,761	1,988,869	261,876	(8,714)	253,162	58,297	-	256,389	-	314,686	-	-	224,206	33,080	257,286	433	433	(2,142)	58,677	-	-	
94218	75,224	0.04528%	986,876	1,344,355	667,309	87,865	(1,217)	86,648	19,560	-	86,024	-	105,584	-	-	75,226	4,620	79,846	1,852	1,852	988	21,046	-	-	
94219	48,296	0.02907%	633,601	863,113	428,430	56,412	(1,849)	54,563	12,558	-	55,230	-	67,788	-	-	48,297	7,020	55,317	121	121	(433)	12,662	-	-	
94220	55,296	0.03328%	725,424	988,196	490,519	64,587	36,928	101,515	14,378	-	63,234	140,179	217,791	-	-	55,296	-	55,296	39,184	39,184	38,549	45,577	-	-	
94221	50,285	0.03027%	659,690	898,652	446,071	58,735	13,491	72,226	13,075	-	57,504	51,210	121,789	-	-	50,286	-	50,286	15,543	15,543	14,965	25,454	-	-	
94224	9,512	0.00573%	124,776	169,974	84,372	11,109	(717)	10,392	2,473	-	10,876	-	13,349	-	-	9,511	2,720	12,231	(329)	(329)	(438)	2,213	-	-	
94225	67,184	0.04044%	881,388	1,200,657	595,980	78,473	(30,539)	47,934	17,469	-	76,829	-	94,298	-	-	67,185	115,926	183,111	(27,798)	(27,798)	(28,570)	(4,647)	-	-	
94226	52,362	0.03152%	686,955	935,794	464,508	61,162	12,490	73,652	13,616	-	59,881	47,411	120,908	-	-	52,364	-	52,364	14,626	14,626	14,025	25,266	-	-	
94227	56,186	0.03382%	737,106	1,004,110	498,418	65,627	14,297	79,924	14,610	-	64,252	54,271	133,133	-	-	56,187	-	56,187	16,589	16,589	15,944	27,823	-	-	
94228	13,938	0.00839%	182,860	249,098	123,647	16,281	(858)	15,423	3,624	-	15,940	-	19,564	-	-	13,939	3,256	17,195	(289)	(289)	(449)	3,396	-	-	
94229	28,108	0.01692%	368,749	502,322	249,342	32,831	2,480	35,311	7,309	-	32,143	9,412	48,864	-	-	28,108	-	28,108	3,627	3,627	3,304	10,200	-	-	
94231	28,411	0.01710%	372,737	507,755	252,039	33,186	(655)	32,531	7,388	-	32,491	-	39,879	-	-	28,412	2,486	30,898	504	504	178	7,794	-	-	
94232	1,403	0.00085%	18,417	25,088	12,453	1,640	1,221	2,861	365	-	1,605	4,634	6,604	-	-	1,404	-	1,404	1,278	1,278	1,262	1,383	-	-	
94504	8,162	0.00491%	107,079	145,866	72,405	9,534	736	10,270	2,122	-	9,334	2,792	14,248	-	-	8,162	-	8,162	1,069	1,069	975	2,975	-	-	
94607	45,314	0.02728%	594,479	809,820	401,977	52,929	930	53,859	11,783	-	51,820	3,528	67,131	-	-	45,315	-	45,315	2,779	2,779	2,258	14,001	-	-	

APPENDIX III

AGGREGATE COLLECTIVE PENSION AMOUNTS – SCRS & PORS

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter
10001	N/A	212,224	267,554	165,850	3,770	-	13,602	27,765	45,137	380	-	12,182	-	12,562	24,191	9,684	9,684	8,388	4,820	-	-	
10002	N/A	1,288,705	1,624,688	1,007,108	22,896	-	82,598	277,367	382,861	2,305	-	73,972	-	76,277	181,274	93,180	93,180	85,316	34,907	-	-	
10100	N/A	13,224,593	16,775,936	10,227,501	237,050	-	871,136	237,930	1,346,116	21,827	-	778,286	629	800,742	1,052,381	130,456	130,456	55,082	229,380	-	-	
10200	N/A	11,169,573	14,212,569	8,593,079	201,094	-	745,656	184,398	1,131,148	17,668	-	665,414	-	683,082	888,932	102,741	102,741	41,319	201,264	-	-	
10300	N/A	40,432,891	50,974,322	31,597,831	718,354	-	2,591,486	1,776,299	5,086,139	72,307	-	2,320,849	-	2,393,156	3,498,451	734,511	734,511	487,767	736,195	-	-	
10600	N/A	4,962,698	6,256,544	3,878,290	88,170	-	318,077	95,503	501,750	8,875	-	284,859	-	293,734	390,674	51,430	51,430	21,145	84,009	-	-	
10700	N/A	3,982,372	5,020,633	3,112,177	70,753	-	255,244	135,854	461,851	7,122	-	228,588	-	235,710	332,216	59,986	59,986	35,684	70,484	-	-	
10900	N/A	1,711,824	2,158,121	1,337,771	30,413	-	109,717	-	140,130	3,061	-	109,717	145,912	247,232	98,259	78,231	(38,787)	(49,234)	19,708	-	-	
12300	N/A	1,081,601	1,363,590	845,259	19,216	-	69,324	89,358	177,898	1,934	-	62,084	-	64,018	106,809	32,873	32,873	26,272	21,863	-	-	
13300	N/A	4,033,389	5,084,951	3,152,046	71,660	-	258,514	117,896	448,070	7,213	-	231,517	-	238,730	330,247	54,530	54,530	29,916	70,366	-	-	
13600	N/A	3,446,787	4,345,413	2,693,624	61,238	-	220,917	282,155	61,238	6,164	-	197,846	429,825	638,835	114,525	(121,093)	(121,093)	(142,127)	32,631	-	-	
13700	N/A	984,498	1,241,171	769,374	17,491	-	63,100	87,841	168,432	1,761	-	56,510	-	58,271	99,277	31,978	31,978	25,970	20,237	-	-	
20101	N/A	1,833,014	2,310,907	1,432,479	32,566	-	117,484	-	150,050	3,278	-	105,215	27,387	135,880	124,494	(808)	(808)	(11,995)	27,781	-	-	
20102	N/A	53,731,306	71,702,099	37,880,334	1,034,771	-	4,344,422	2,405,898	7,785,091	26,291	-	3,845,965	-	3,845,256	5,236,730	878,165	878,165	754,284	1,292,221	-	-	
20105	N/A	19,693,984	24,844,739	15,373,758	350,223	-	1,265,951	966,805	2,582,979	34,933	-	1,133,449	-	1,168,382	1,737,084	388,017	388,017	268,670	369,895	-	-	
20108	N/A	470,534	593,208	367,717	8,360	-	30,158	-	38,518	841	-	27,009	29,157	24,965	57,007	(7,201)	(7,201)	(10,072)	5,985	-	-	
20200	N/A	2,708,081	3,414,117	2,116,334	48,113	-	173,570	143,345	365,028	4,843	-	155,444	-	160,287	242,020	56,899	56,899	40,373	50,572	-	-	
20300	N/A	3,504,252	4,417,861	2,738,532	62,259	-	224,600	-	286,859	6,267	-	201,144	90,553	297,964	225,929	(13,618)	(13,618)	(35,002)	51,131	-	-	
20400	N/A	18,219,510	23,129,780	14,072,175	326,939	-	1,204,161	390,023	1,921,123	29,761	-	1,075,506	-	1,105,267	1,466,555	193,377	193,377	90,440	338,663	-	-	
20500	N/A	7,183,556	9,056,411	5,613,865	127,627	-	460,419	112,723	700,769	12,846	-	412,336	-	425,182	557,440	66,381	66,381	22,543	120,282	-	-	
20600	N/A	27,027,275	34,536,272	20,641,645	489,540	-	1,837,419	1,250,046	3,577,005	40,184	-	1,637,154	-	1,677,338	2,424,897	497,307	497,307	356,191	548,862	-	-	
21100	N/A	1,695,704	2,137,798	1,325,173	30,127	-	108,684	70,147	208,958	3,032	-	97,333	-	100,365	145,346	29,430	29,430	19,082	30,650	-	-	
21400	N/A	89,418,060	112,740,518	69,868,905	1,588,854	-	5,733,367	3,225,532	10,547,753	159,734	-	5,134,434	-	5,294,168	7,514,335	1,400,118	1,400,118	854,950	1,598,398	-	-	
21900	N/A	513,775	647,723	401,509	9,128	-	42,058	-	50,491	919	-	29,491	33,718	64,128	26,664	(8,457)	(8,457)	(11,593)	6,437	-	-	
22100	N/A	3,787,407	4,774,838	2,959,814	67,289	-	242,748	-	310,037	6,773	-	217,397	37,367	261,537	263,307	4,405	4,405	(18,708)	58,399	-	-	
22200	N/A	140,155	176,695	109,529	2,490	-	8,983	-	11,473	251	-	8,045	20,589	28,885	3,674	(5,907)	(5,907)	(6,762)	1,166	-	-	
30100	N/A	784,119,593	989,707,976	611,579,908	13,954,537	-	50,520,012	64,474,549	138,187,070	1,381,870	-	45,223,083	1,753,793	48,358,746	56,594,844	2,793,204	2,793,204	(1,932,332)	12,461,727	-	-	
30200	N/A	71,211,482	89,913,731	55,509,452	1,267,944	-	4,595,197	589,649	6,452,790	124,946	-	4,112,835	27,202	4,264,983	5,374,019	482,493	482,493	54,945	1,167,874	-	-	
30300	N/A	509,741,861	643,226,851	397,747,353	9,068,268	-	32,804,801	7,743,998	49,617,067	901,222	-	29,368,239	28,229	30,297,690	39,562,665	4,615,623	4,615,623	1,535,180	8,552,949	-	-	
30400	N/A	84,238,224	106,323,708	65,703,208	1,499,122	-	6,932,880	6,591	14,991,267	148,471	-	4,858,156	1,050,520	6,056,977	5,808,749	28,984	28,984	(478,729)	1,296,662	-	-	
30500	N/A	379,824,958	479,433,528	296,224,238	6,759,982	-	24,476,781	2,273,231	33,509,994	668,982	-	21,910,036	-	22,579,018	28,397,476	2,332,292	2,332,292	44,403	6,221,990	-	-	
30600	N/A	58,954,383	74,415,124	45,978,295	1,049,249	-	3,799,162	-	4,848,411	103,835	-	3,400,764	3,881,158	7,385,757	3,078,792	(966,911)	(966,911)	(1,322,023)	718,500	-	-	
30700	N/A	5,669,385	7,163,458	4,413,978	101,049	-	367,004	-	468,053	9,857	-	328,387	369,295	707,539	299,327	(90,990)	(90,990)	(124,765)	67,261	-	-	
30800	N/A	28,767,900	36,276,372	22,473,197	511,275	-	1,845,716	250,263	2,607,254	51,300	-	1,652,812	-	1,704,112	2,169,996	202,028	202,028	26,896	472,188	-	-	
30900	N/A	6,808,039	8,582,992	5,320,403	120,956	-	436,351	120,956	556,307	12,175	-	390,782	-	402,957	556,755	91,367	91,367	49,820	118,661	-	-	
31100	N/A	14,937,835	18,833,790	11,672,240	265,424	-	957,747	79,014	1,302,185	26,688	-	857,701	8,286	892,675	1,108,107	86,725	86,725	(4,359)	240,419	-	-	
31102	N/A	14,470,134	18,242,959	11,307,977	257,090	-	927,499	-	1,184,589	25,873	-	830,633	804,194	1,660,700	797,079	(192,125)	(192,125)	(280,416)	188,557	-	-	
31104	N/A	33,075,343	41,730,143	25,815,229	588,275	-	2,127,095	34,881	5,882,275	58,593	-	1,904,383	453,313	2,273,608	2,416,289	7,155	7,155	(193,603)	512,715	-	-	
31105	N/A	10,571,802	13,349,842	8,239,105	188,266	-	682,544	397,240	1,268,050	18,521	-	1,003,868	82,005	711,394	875,406	148,955	148,955	85,564	173,181	-	-	
31107	N/A	16,575,262	20,896,670	12,953,374	294,486	-	1,062,367	153,440	1,510,293	29,642	-	910,420	-	981,062	1,252,522	119,458	119,458	18,307	272,008	-	-	
31108	N/A	90,875,914	114,810,286	70,767,724	1,619,444	-	5,879,499	7,780,601	15,261,106	158,257	-	5,261,106	150,604	5,569,967	6,689,600	435,615	435,615	(106,513)	1,445,917	-	-	
31113	N/A	8,480,369	10,692,857	6,625,716	150,698	-	543,885	19,592	714,175	15,139	-	487,058	4,375	506,572	621,302	41,328	41,328	(10,344)	135,292	-	-	
31121	N/A	36,380,726	45,865,700	28,431,112	646,361	-	2,331,769	4,549,503	65,060	65,060	-	2,088,254	149	2,153,463	3,139,295	652,355	652,355	430,341	660,988	-	-	
31123	N/A	80,064,208	100,980,418	62,525,335	1,423,324	-	5,141,218	154,834	6,719,376	142,435	-	4,603,537	554,075	5,300,047	5,688,364	207,953	207,953	(278,462)	1,281,884	-	-	
31124	N/A	34,234,489	43,197,943	26,714,400	609,000	-	2,202,854	4,990	2,816,844	60,552	-	1,972,114	218,352	2,251,018	2,425,236	78,429	78,429	(128,530)	537,497	-	-	
31126	N/A	36,973,040	46,629,423	28,876,381	657,228	-	2,373,593	262,188	3,293,009	65,820	-	2,124,394	3,171	2,124,394	2,770,493	240,124	240,124	15,369	602,998	-	-	
31138	N/A	21,810,394	27,538,850	17,000,820	388,349	-	1,407,491	78,402	1,874,242	38,261	-	1,259,738	-	1,297,999	1,613,544	115,316	115,316	(15,611)	361,221	-	-	
31140	N/A	83,269,069	105,042,229	65,007,699	1,480,696	-	5,351,493	610,185	7,442,374	147,789	-	4,791,464	-	4,939,253	6,249,859	546,666	546,666	41,795	1,367,995	-	-	
31142	N/A	33,543,196	42,295,557	26,206,177	596,093	-	2,151,531	596,093	2,747,624	59,860	-	1,926,710	1,190,548	3,177,118	2,061,691	(232,519)	(232,519)	(436,849)	472,395	-	-	
31143																						

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter	
																						(3)
52700	N/A	-	-	-	-	-	-	-	-	-	-	184,144	184,144	(58,200)	(58,200)	(58,200)	(58,200)	(9,545)	-	-		
53000	N/A	6,682,108	8,424,229	5,221,990	118,718	-	428,280	278,506	825,504	11,950	-	383,553	-	395,503	573,411	116,630	116,630	75,853	120,887	-	-	
53300	N/A	335,689	423,208	262,337	5,964	-	21,515	5,964	27,479	600	-	19,269	1,246	21,115	23,990	1,043	1,043	(1,005)	5,283	-	-	
53900	N/A	2,089,996	2,634,888	1,633,308	37,132	-	-	133,955	26,066	3,738	-	119,966	-	123,704	160,055	17,186	17,186	4,431	34,646	-	-	
54000	N/A	-	-	-	-	-	-	-	-	-	-	-	2,084,709	2,084,709	(658,884)	(658,884)	(658,884)	(658,884)	(108,057)	-	-	
54100	N/A	4,495,022	5,671,560	3,508,012	79,954	-	289,153	128,116	497,223	7,957	-	258,872	-	266,829	597,393	59,319	59,319	32,126	79,630	-	-	
54200	N/A	107,195,888	143,421,195	75,185,795	2,071,949	-	8,752,041	-	10,823,990	45,882	-	7,688,130	1,761,948	9,495,960	8,622,781	(137,238)	(137,238)	(365,184)	1,967,689	-	-	
54300	N/A	73,167,346	92,289,636	57,131,170	1,300,875	-	4,700,126	181,803	6,182,804	130,027	-	4,208,434	-	4,338,461	5,379,341	369,666	369,666	(74,445)	1,179,456	-	-	
54400	N/A	80,983	102,096	63,287	1,439	-	5,190	-	6,629	145	-	4,648	1,938	6,731	5,270	(266)	(266)	(760)	1,190	-	-	
60100	N/A	10,688,756	13,475,467	8,353,138	189,903	-	685,080	1,533,042	2,408,025	19,115	-	613,535	-	632,650	1,260,956	530,287	530,287	465,058	249,741	-	-	
60400	N/A	110,872,209	139,778,174	86,645,335	1,969,821	-	7,106,190	86,645,335	1,969,821	198,275	-	6,364,067	-	6,562,342	9,259,649	1,680,567	1,680,567	1,003,965	1,964,038	-	-	
60500	N/A	4,662,095	5,877,569	3,643,373	82,830	-	298,810	200,775	582,415	8,337	-	267,604	-	275,941	402,110	83,415	83,415	54,965	84,677	-	-	
60601	N/A	74,445,535	93,870,273	58,162,004	1,322,961	-	4,775,050	2,221,864	8,319,875	132,855	-	4,276,091	13,467	4,422,413	6,108,943	1,017,221	1,017,221	563,723	1,299,298	-	-	
60700	N/A	273,560,019	345,007,320	213,652,941	4,862,783	-	17,562,133	4,862,783	22,446,867	486,987	-	15,725,773	1,202,294	17,415,054	19,517,568	795,501	795,501	(867,407)	4,308,217	-	-	
60800	N/A	12,077,219	15,225,922	9,438,205	214,571	-	774,071	-	988,642	21,598	-	693,233	92,920	807,751	847,920	22,337	22,337	(51,365)	187,582	-	-	
60900	N/A	3,452,856	4,353,064	2,698,366	61,345	-	221,306	204,111	486,762	6,175	-	198,194	-	204,369	315,325	79,292	79,292	58,221	65,586	-	-	
61000	N/A	104,081,803	131,266,144	81,288,164	1,850,164	-	6,682,045	2,059,071	10,591,280	185,273	-	5,983,335	-	6,168,608	8,215,797	1,092,467	1,092,467	459,813	1,777,928	-	-	
61200	N/A	2,878,960	3,629,546	2,249,874	51,149	-	184,523	135,460	371,132	5,148	-	165,252	4,455	174,855	250,766	53,964	53,964	36,395	51,951	-	-	
62500	N/A	1,587,411	2,001,271	1,240,543	28,203	-	101,743	1,766	28,203	2,839	-	91,117	-	93,956	115,867	7,354	7,354	(2,333)	25,381	-	-	
62700	N/A	4,895,370	6,171,663	3,825,675	86,974	-	313,762	97,712	498,448	8,754	-	280,994	-	289,748	386,481	51,840	51,840	21,966	83,052	-	-	
63000	N/A	13,390,958	16,882,172	10,464,877	237,912	-	858,274	-	1,096,186	23,947	-	768,641	203,044	995,632	908,545	(6,844)	(6,844)	(88,562)	202,803	-	-	
63500	N/A	6,854,262	8,650,271	5,347,184	121,959	-	441,360	589,881	1,153,200	12,099	-	685,776	-	407,204	685,776	215,669	215,669	174,304	140,356	-	-	
63700	N/A	3,081,701	3,895,213	2,397,868	54,955	-	199,806	175,509	430,270	5,334	-	178,757	-	184,091	280,711	68,308	68,308	50,021	59,540	-	-	
63800	N/A	403,965	509,284	315,694	7,177	-	25,892	5,103	38,172	722	-	23,188	-	30,957	30,957	3,342	3,342	877	6,700	-	-	
64100	N/A	850,783	1,099,876	636,578	15,667	-	60,731	-	76,398	1,041	-	53,894	42,077	97,012	53,238	(9,640)	(9,640)	(13,428)	12,094	-	-	
66600	N/A	1,320,756	1,665,096	1,032,156	23,465	-	84,652	6,603	114,720	2,362	-	75,811	-	78,173	98,027	7,741	7,741	(319)	21,383	-	-	
67000	N/A	430,516	542,758	336,444	7,649	-	27,593	28,865	64,107	770	-	24,712	-	25,482	40,396	10,966	10,966	8,339	8,354	-	-	
67100	N/A	13,604,655	17,159,453	10,623,715	241,868	-	873,759	4,909	1,120,536	24,191	-	782,367	392,578	1,199,136	866,729	(64,630)	(64,630)	(147,247)	197,906	-	-	
67200	N/A	305,534	385,191	238,771	5,428	-	19,583	-	25,011	546	-	17,538	2,768	20,852	21,319	433	433	(1,431)	4,724	-	-	
67300	N/A	8,391,373	10,618,795	6,516,607	149,888	-	546,850	-	696,738	14,308	-	489,022	362,561	865,891	501,522	(78,966)	(78,966)	(128,132)	116,911	-	-	
67400	N/A	7,181,659	9,054,020	5,612,383	127,594	-	460,298	219,094	806,986	12,843	-	412,227	-	425,070	590,921	99,992	99,992	56,166	125,765	-	-	
67500	N/A	10,574,012	13,867,617	7,706,637	198,723	-	799,738	-	998,461	9,453	-	706,498	81,381	797,332	830,467	14,761	14,761	(22,128)	193,735	-	-	
67600	N/A	1,378,222	1,737,544	1,077,064	24,486	-	88,335	129,551	242,372	2,465	-	79,110	-	81,575	141,059	46,845	46,845	38,435	28,671	-	-	
67800	N/A	26,521,520	33,436,058	20,726,258	471,197	-	1,699,858	877,114	3,048,169	47,429	-	1,522,336	-	1,569,765	2,203,738	390,761	390,761	228,912	467,970	-	-	
67900	N/A	709,566	904,579	544,125	12,809	-	47,755	12,809	60,555	1,092	-	42,587	-	43,679	71,153	20,914	20,914	17,100	18,613	-	-	
68000	N/A	551,327	695,065	430,855	9,795	-	35,336	8,557	53,688	986	-	31,646	-	32,632	42,752	5,064	5,064	1,700	9,227	-	-	
68100	N/A	8,347,088	10,523,293	6,523,152	148,299	-	534,994	6,079,776	6,763,069	14,927	-	479,123	-	494,050	2,527,879	1,957,283	1,957,283	1,906,344	448,109	-	-	
68200	N/A	1,139,885	1,436,994	890,760	20,251	-	73,055	890,760	20,251	2,038	-	65,426	-	67,464	345,190	267,273	267,273	260,317	61,190	-	-	
70101	N/A	11,083,255	14,327,432	8,293,593	204,085	-	790,966	51,661	1,046,712	13,574	-	701,941	20,553	736,068	873,266	54,272	54,272	4,895	197,207	-	-	
70102	N/A	6,297,229	8,092,123	4,762,383	114,978	-	438,414	-	553,392	8,564	-	389,856	220,366	618,786	414,075	(42,888)	(42,888)	(73,433)	93,815	-	-	
70104	N/A	748,433	977,819	549,357	13,990	-	55,756	3,723	73,469	735	-	49,313	9,247	59,295	58,640	1,549	1,549	(1,254)	12,329	-	-	
70106	N/A	367,172	462,899	286,940	6,523	-	23,533	-	30,056	657	-	21,076	4,978	26,711	25,098	(1)	(1)	(2,242)	5,591	-	-	
70108	N/A	1,002,367	1,287,712	758,429	18,294	-	106,082	194,079	370,703	1,370	-	61,989	51,051	114,410	96,769	24,094	24,094	19,213	12,271	-	-	
70202	N/A	20,257,342	26,143,371	15,203,673	372,134	-	1,435,797	139,081	1,947,012	25,575	-	1,274,902	-	1,300,477	1,609,175	119,790	119,790	27,303	379,653	-	-	
70203	N/A	69,409,639	89,500,755	52,173,380	1,273,528	-	4,902,163	1,768,556	7,944,247	88,983	-	4,354,085	-	4,443,068	5,872,968	783,029	783,029	462,177	1,472,945	-	-	
70204	N/A	640,844	807,921	500,812	11,386	-	41,074	-	52,460	1,146	-	76,614	34,684	36,784	35,589	(8,218)	(8,218)	(8,411)	8,411	-	-	
70209	N/A	585,521	768,755	425,856	11,021	-	44,478	-	55,499	508	-	39,280	81,724	121,512	23,200	(22,116)	(22,116)	(24,115)	2,334	-	-	
70211	N/A	808,878	1,019,764	632,129	14,371	-	51,844	4,545	70,760	1,447	-	46,430	-	47,877	60,194	4,900	4,900	(36)	13,122	-	-	
70212	N/A	288,902	381,962	207,374	5,491	-	22,549	-	28,040	204	-	19,872	126,710	146,786	(12,765)	(35,583)	(35,583)	(36,433)	(11,149)	-	-	
70213	N/A	1,873,221	2,361,596	1,463,900	33,281	-	120,061	-	153,342	3,350	-	107,523	51,978	162,851	119,643	(8,408)	(8,408)	(19,840)	27,148	-	-	
70214	N/A	2,804,995	3,536,297	2,192,071	49,835	-	179,782	229,617	498,335	5,016	-	161,007	460,341	626,364	58,262	(133,484)	(133,484)	(150,602)	20,824	-	-	
70215	N/A	853,217	1,109,043	632,152	15,834	-	62,273	4,414	82,521	938	-	55,165	2,200	58,303	68,183	4,083	4,083	595	15,456			

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
70423	N/A	2,499,651	3,151,345	1,953,448	44,410	-	160,211	25,095	229,716	4,470	-	143,480	-	147,950	189,505	18,633	18,633	3,378	41,122	-	-	
70424	N/A	2,101,944	2,649,951	1,642,645	37,344	-	134,721	-	172,065	3,759	-	120,652	76,986	201,397	128,353	(15,333)	(15,333)	(28,160)	29,495	-	-	
70501	N/A	4,904,795	6,362,328	3,647,589	90,758	-	355,002	183,773	629,533	5,622	-	314,689	-	320,311	441,145	74,927	74,927	54,200	105,167	-	-	
70502	N/A	1,575,442	2,080,832	1,133,011	29,905	-	122,489	-	152,394	1,150	-	107,983	4,388	113,521	128,538	4,466	4,466	(274)	30,212	-	-	
70503	N/A	469,775	592,252	367,124	8,346	-	30,110	24,027	62,483	840	-	26,965	-	27,805	41,718	9,605	9,605	6,738	8,729	-	-	
70504	N/A	1,568,457	2,024,799	1,176,539	28,826	-	111,307	13,654	153,787	1,970	-	98,824	17,612	118,406	121,266	5,844	5,844	(1,286)	24,981	-	-	
70505	N/A	113,802	148,729	83,482	2,128	-	8,489	4,904	15,521	111	-	7,507	-	7,618	10,422	1,733	1,733	1,309	3,128	-	-	
70506	N/A	1,929,927	2,433,087	1,508,216	34,288	-	123,696	72,346	230,330	3,451	-	110,778	-	114,229	163,055	31,127	31,127	19,350	34,495	-	-	
70507	N/A	154,405	202,422	112,615	2,900	-	11,661	-	14,561	139	-	10,302	65,733	76,174	(5,843)	(17,740)	(17,740)	(18,283)	(7,848)	-	-	
70508	N/A	2,484,478	3,132,127	1,941,591	44,141	-	159,239	12,665	216,045	4,443	-	142,609	-	147,052	184,475	14,640	14,640	(522)	40,235	-	-	
70601	N/A	1,445,356	1,868,523	1,081,457	26,617	-	103,172	26,617	129,789	1,768	-	91,558	43,448	136,774	98,767	(8,053)	(8,053)	(14,488)	23,611	-	-	
70602	N/A	9,928,109	12,807,917	7,456,423	182,283	-	702,562	529,364	1,414,209	12,621	-	623,914	517,198	1,153,733	744,225	15,132	15,132	(30,450)	260,664	-	-	
70603	N/A	2,954,124	3,831,208	2,197,724	54,647	-	213,638	23,194	291,479	3,400	-	189,391	71,591	264,382	215,334	(5,103)	(5,103)	(17,627)	54,929	-	-	
70604	N/A	890,619	1,122,816	696,008	15,823	-	69,008	100,966	173,872	1,593	-	96,606	51,122	51,122	56,606	35,724	35,724	30,289	19,421	-	-	
70605	N/A	22,948	28,931	17,934	408	-	1,471	1,246	3,125	41	-	1,317	-	1,358	2,061	492	492	352	431	-	-	
70606	N/A	947,895	1,195,024	740,769	16,841	-	60,754	-	77,595	1,695	-	54,409	7,612	63,716	66,449	1,652	1,652	(4,132)	14,706	-	-	
70607	N/A	7,212,952	9,093,472	5,636,838	128,150	-	462,303	-	590,453	12,899	-	414,024	42,820	469,743	510,414	17,346	17,346	(26,671)	112,688	-	-	
70608	N/A	927,222	1,168,963	724,613	16,474	-	59,429	24,708	100,611	1,658	-	53,223	-	54,881	75,162	11,779	11,779	6,120	16,052	-	-	
70609	N/A	28,638	36,104	22,380	509	-	2,345	-	3,487	51	-	1,644	1,792	3,487	1,513	(444)	(444)	(619)	363	-	-	
70701	N/A	100,161,407	129,510,591	74,918,612	1,844,977	-	7,155,141	-	9,000,118	122,122	-	6,349,310	1,495,774	7,967,206	7,349,398	(57,351)	(57,351)	(501,987)	1,649,603	-	-	
70702	N/A	12,838,320	17,020,137	9,167,183	244,977	-	1,012,570	20,004	1,277,551	8,256	-	891,709	69,713	969,678	1,050,600	28,570	28,570	(6,799)	257,535	-	-	
70704	N/A	18,811,293	23,715,665	14,700,805	334,212	-	1,205,682	-	1,539,894	33,641	-	1,079,769	116,121	1,229,531	1,329,750	43,834	43,834	(70,963)	293,658	-	-	
70705	N/A	121,009,390	152,567,769	94,557,564	2,150,116	-	7,758,078	12,226,162	22,134,356	216,236	-	6,947,704	-	7,163,940	12,653,291	4,379,599	4,379,599	3,641,624	2,569,594	-	-	
70707	N/A	3,834,820	4,834,613	2,996,867	68,132	-	245,787	-	313,919	6,858	-	220,119	127,165	354,142	238,370	(23,773)	(23,773)	(47,175)	54,500	-	-	
70709	N/A	1,238,825	1,561,805	968,127	22,010	-	79,401	154,832	256,243	2,215	-	71,109	-	73,324	138,924	54,240	54,240	46,680	27,760	-	-	
70712	N/A	12,035,257	16,335,278	8,199,807	237,336	-	1,035,553	35,217	1,308,106	1,049	-	906,360	283,122	1,190,531	998,472	(25,339)	(25,339)	(38,940)	207,193	-	-	
70714	N/A	3,386,418	4,481,204	2,426,643	64,451	-	265,210	14,659	344,320	2,323	-	263,676	52,520	288,519	267,469	(685)	(685)	(10,440)	67,610	-	-	
70715	N/A	1,424,405	1,800,265	1,108,492	25,398	-	92,317	19,545	137,260	2,468	-	82,595	-	85,063	110,287	12,139	12,139	3,677	24,242	-	-	
70718	N/A	63,724	80,338	49,800	1,132	-	4,084	6,629	11,845	114	-	3,658	-	3,772	6,724	2,368	2,368	1,979	1,359	-	-	
70719	N/A	4,437,923	5,594,953	3,468,185	78,847	-	284,442	-	363,289	7,936	-	254,737	74,544	337,217	298,810	(4,560)	(4,560)	(31,643)	66,835	-	-	
70801	N/A	63,613,449	82,054,352	47,787,977	1,167,737	-	4,499,056	704,589	6,371,382	81,067	-	3,995,595	901,821	4,978,483	4,821,174	151,516	151,516	(141,125)	1,230,993	-	-	
70802	N/A	7,099,457	9,368,162	5,114,785	134,583	-	549,986	129,736	814,305	5,337	-	484,983	93,444	583,764	587,811	30,217	30,217	8,403	161,703	-	-	
70803	N/A	19,117,775	24,102,051	14,940,318	339,658	-	1,225,325	-	1,564,983	34,189	-	1,097,361	248,186	1,379,736	1,310,273	3,406	3,406	(113,261)	291,695	-	-	
70804	N/A	1,007,177	1,317,812	737,257	18,866	-	75,475	118,998	213,339	955	-	66,723	-	67,678	112,494	35,331	35,331	31,659	43,342	-	-	
70805	N/A	1,003,464	1,265,081	784,195	17,828	-	64,316	17,828	82,144	1,795	-	57,599	8,858	68,252	70,092	1,496	1,496	(4,628)	15,527	-	-	
70806	N/A	4,625,342	6,094,379	3,341,694	87,500	-	356,265	-	443,765	3,636	-	314,294	123,995	441,925	339,698	(22,014)	(22,014)	(36,691)	82,560	-	-	
70807	N/A	194,534	259,358	137,392	3,741	-	15,675	-	19,416	99	-	13,783	4,053	17,935	15,175	(565)	(565)	(1,025)	3,637	-	-	
70808	N/A	1,990,996	2,510,077	1,555,940	35,373	-	127,610	35,373	162,983	3,561	-	114,283	25,177	143,021	136,669	567	567	(11,583)	30,413	-	-	
70809	N/A	2,080,893	2,623,411	1,626,193	36,970	-	133,372	69,584	239,926	3,721	-	119,443	-	123,164	173,148	30,901	30,901	18,202	36,757	-	-	
70812	N/A	4,314,458	5,439,298	3,371,698	76,653	-	276,529	-	353,182	7,716	-	247,650	143,335	398,701	268,100	(26,831)	(26,831)	(53,160)	61,302	-	-	
70813	N/A	10,431	13,151	8,152	185	-	669	-	854	19	-	599	33,565	34,183	(9,850)	(10,563)	(10,563)	(10,627)	(1,574)	-	-	
70901	N/A	10,030,160	12,876,005	7,599,004	182,871	-	695,336	251,360	1,129,567	13,871	-	618,540	-	632,411	843,373	117,783	117,783	68,460	193,130	-	-	
70902	N/A	1,295,825	1,690,666	953,545	24,176	-	96,010	-	120,186	1,313	-	84,951	178,717	264,981	51,564	(46,880)	(46,880)	(51,852)	816	-	-	
70903	N/A	176,698	229,941	130,644	3,285	-	12,956	-	16,241	190	-	11,473	1,867	13,530	13,488	168	168	(541)	2,918	-	-	
70905	N/A	5,283,025	6,660,385	4,128,622	93,861	-	338,608	-	432,469	9,448	-	303,246	21,924	334,618	376,830	15,689	15,689	(16,551)	83,026	-	-	
70908	N/A	268,362	338,327	209,721	4,768	-	17,200	5,110	27,078	480	-	15,404	-	15,884	21,109	2,764	2,764	1,126	4,540	-	-	
71001	N/A	211,933,086	273,396,838	159,181,854	3,890,939	-	14,994,969	3,623,604	22,509,512	269,615	-	13,316,539	-	13,586,154	17,512,636	1,950,732	1,950,732	977,142	4,044,751	-	-	
71003	N/A	46,823,120	59,030,575	36,591,721	831,887	-	3,001,059	-	3,832,946	83,735	-	2,687,648	766,745	3,538,128	3,158,894	(41,875)	(41,875)	(327,614)	706,181	-	-	
71004	N/A	15,393,713	19,407,073	12,030,007	273,494	-	986,637	316,197	1,276,328	27,529	-	883,599	-	911,128	1,218,134	165,840	165,840	71,899	261,621	-	-	
71006	N/A	140,386,807	184,114,536	102,317,957	2,638,357	-	10,617,769	1,104,009	14,360,135	125,512	-	9,379,856	-	9,505,368	11,645,952	816,180	816,180	326,425	2,895,982	-	-	
71008	N/A	46,035,878	60,216,846	33,716,484	631,900	-	3,445,816	861,972	4,939,688	43,947	-	3,046,501	-	3,090,448	3,875,511	351,584	351,584	(3,090,448)	963,240	-	-	
71011	N/A	13,162,045	16,593,577	10,285,984	233,845	-	843,602	195,772	1,273,219	23,538	-	755,502	-	779,040	1,017,965	118,224	118,224	37,903	219,827	-	-	
71012	N/A	4,029,104	5,274,500	2,946,477	75,527	-	3															

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer		Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Employer Allocation %	Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2016	2017	2018	2019	2020
																(1)						
71107	N/A	523,447	659,917	409,068	9,300	-	33,550	8,000	50,850	936	-	30,046	-	30,982	40,551	4,769	4,769	1,575	8,754	-	-	
71108	N/A	678,016	854,784	529,862	12,046	-	43,456	-	55,502	1,213	-	38,918	45,599	85,730	34,839	(11,509)	(11,509)	(15,647)	8,437	-	-	
71109	N/A	1,844,986	2,399,802	1,365,281	34,272	-	135,027	11,005	180,304	1,999	-	119,588	74,892	196,479	125,167	(13,724)	(13,724)	(21,183)	32,454	-	-	
71112	N/A	3,474,856	4,380,800	2,715,559	61,736	-	222,716	159,352	443,804	6,214	-	199,457	-	205,671	302,777	65,241	65,241	44,035	63,617	-	-	
71113	N/A	6,419,626	8,093,314	5,016,863	114,055	-	411,456	124,622	650,133	11,480	-	368,487	-	379,967	505,709	66,872	66,872	27,696	108,729	-	-	
71114	N/A	128,017	161,393	100,044	687	-	2,274	687	11,166	229	-	7,348	-	7,577	50,331	765	765	(16)	2,075	-	-	
71115	N/A	953,395	1,201,958	745,067	16,939	-	61,106	45,156	123,201	1,705	-	54,725	-	56,430	83,527	18,354	18,354	12,536	17,529	-	-	
71117	N/A	331,137	417,470	258,780	5,883	-	21,224	5,883	29,583	592	-	19,007	-	19,599	24,837	2,201	2,201	180	5,403	-	-	
71201	N/A	4,867,348	6,448,883	3,479,570	92,798	-	383,005	-	475,803	3,199	-	337,347	150,790	491,336	361,424	(25,379)	(25,379)	(38,990)	74,216	-	-	
71202	N/A	19,171,206	24,745,841	14,384,147	352,267	-	1,359,768	164,499	1,876,534	24,130	-	1,207,324	-	1,231,454	1,532,446	122,192	122,192	34,879	365,817	-	-	
71205	N/A	724,102	912,886	565,877	12,865	-	46,410	12,865	59,275	1,295	-	41,563	7,473	50,331	50,237	738	738	(3,681)	11,148	-	-	
71206	N/A	3,434,649	4,330,111	2,684,138	61,022	-	220,139	61,688	342,849	6,142	-	197,149	-	203,291	268,990	34,201	34,201	13,241	57,913	-	-	
71207	N/A	1,609,032	2,028,529	1,257,439	28,587	-	103,128	-	131,715	2,877	-	92,358	-	138,093	103,335	(6,656)	(6,656)	(16,476)	23,412	-	-	
71209	N/A	513,585	647,484	401,361	9,125	-	42,042	-	42,042	918	-	29,480	-	22,766	76,405	(12,342)	(12,342)	(15,476)	5,797	-	-	
71210	N/A	350,103	441,380	273,601	6,220	-	22,439	-	28,659	626	-	20,096	-	20,962	13,989	(9,943)	(9,943)	(12,080)	3,701	-	-	
71213	N/A	328,952	431,647	239,507	6,187	-	24,932	-	31,119	290	-	22,022	-	22,022	17,105	(8,312)	(8,312)	(9,447)	2,173	-	-	
71214	N/A	-	-	-	-	-	-	-	-	-	-	-	-	91,865	91,865	(29,034)	(29,034)	(29,034)	(4,762)	-	-	
71215	N/A	898,774	1,133,097	702,382	15,968	-	57,606	-	73,574	1,607	-	51,590	148,933	202,130	18,216	(43,223)	(43,223)	(48,708)	6,598	-	-	
71216	N/A	382,344	482,027	298,797	6,793	-	24,506	8,004	39,303	684	-	21,947	-	22,631	30,303	4,167	4,167	1,834	6,506	-	-	
71301	N/A	6,330,706	8,204,093	4,716,178	116,984	-	456,417	-	573,401	7,395	-	404,715	129,786	541,896	461,013	(10,309)	(10,309)	(37,467)	89,590	-	-	
71302	N/A	2,373,709	3,075,821	1,768,670	43,857	-	171,062	46,113	261,032	2,778	-	151,690	-	175,933	194,790	18,122	18,122	7,922	40,934	-	-	
71303	N/A	13,634,516	17,709,389	10,115,656	252,760	-	992,113	272,951	1,517,824	15,220	-	879,083	-	1,071,838	1,090,202	68,164	68,164	11,742	297,915	-	-	
71304	N/A	56,138	70,774	43,871	997	-	3,598	17,680	22,275	100	-	3,222	-	3,322	9,666	5,828	5,828	5,486	1,810	-	-	
71305	N/A	856,579	1,110,159	638,021	15,830	-	61,778	-	77,608	999	-	54,779	55,287	111,065	49,911	(13,879)	(13,879)	(17,548)	11,850	-	-	
71307	N/A	145,874	186,834	110,959	2,651	-	10,015	-	12,666	209	-	8,917	-	16,218	25,344	6,666	6,666	(4,552)	(500)	-	-	
71309	N/A	20,348,217	25,660,465	15,894,448	361,663	-	1,305,820	77,687	1,745,170	36,263	-	1,169,319	-	1,205,582	1,503,601	111,381	111,381	(12,425)	329,252	-	-	
71310	N/A	101,655	128,158	79,442	1,806	-	47,792	1,806	56,113	182	-	5,835	-	22,489	15,540	15,540	15,540	14,920	4,096	-	-	
71311	N/A	335,499	422,969	262,189	5,961	-	21,503	8,973	36,437	600	-	19,258	-	19,858	27,207	4,272	4,272	2,225	5,810	-	-	
71312	N/A	1,905,356	2,402,754	1,488,346	33,865	-	122,267	543	156,675	3,396	-	109,486	15,783	128,665	133,664	3,305	3,305	(8,290)	29,690	-	-	
71314	N/A	11,569	14,585	9,041	206	-	741	-	947	21	-	664	-	752	664	(38)	(38)	(109)	170	-	-	
71315	N/A	584,137	736,430	456,496	10,378	-	37,439	-	47,817	1,045	-	33,529	-	35,550	42,124	2,193	2,193	(1,372)	9,255	-	-	
71401	N/A	17,046,404	22,251,994	12,531,821	318,257	-	1,265,613	13,999	1,597,869	17,073	-	1,119,653	198,971	1,335,697	1,301,997	4,996	4,996	(59,828)	312,007	-	-	
71402	N/A	4,126,781	5,373,384	3,047,974	76,772	-	303,297	25,927	405,996	4,373	-	268,532	-	320,179	323,074	11,439	11,439	(4,956)	67,895	-	-	
71404	N/A	651,654	821,549	509,260	11,578	-	41,767	5,648	58,993	1,165	-	37,405	-	38,570	49,121	4,575	4,575	598	10,674	-	-	
71406	N/A	645,840	845,283	472,496	12,103	-	77,268	12,103	89,371	608	-	42,832	17,774	61,214	52,529	3,006	3,006	664	9,379	-	-	
71407	N/A	797,832	1,037,524	590,628	14,815	-	58,338	-	73,153	869	-	51,672	-	53,364	97,905	49,842	(10,180)	(10,180)	(13,418)	9,028	-	-
71408	N/A	908,257	1,145,052	709,792	16,137	-	58,213	69,334	143,684	1,624	-	52,134	-	53,758	87,889	25,801	25,801	20,259	18,063	-	-	
71409	N/A	6,181,548	7,796,913	4,826,919	109,901	-	397,049	109,901	506,950	10,989	-	355,516	205,343	571,848	384,737	(38,474)	(38,474)	(76,004)	88,055	-	-	
71501	N/A	33,326,491	43,499,188	24,504,910	622,116	-	2,473,315	106,373	3,201,804	33,457	-	2,188,144	298,601	2,520,202	2,594,125	59,203	59,203	(67,762)	630,960	-	-	
71504	N/A	6,965,343	9,060,455	5,153,777	129,397	-	509,882	125,901	765,180	7,539	-	451,577	-	565,669	41,229	41,229	13,096	151,858	-	-		
71505	N/A	3,890,010	4,904,191	3,039,997	69,112	-	249,324	240,572	559,008	6,957	-	223,287	-	247,389	354,087	88,171	88,171	64,432	70,845	-	-	
71506	N/A	2,519,001	3,277,246	1,863,278	46,807	-	184,523	7,821	239,151	2,717	-	163,414	-	185,967	185,967	(3,792)	(3,792)	(13,938)	45,610	-	-	
71601	N/A	23,763,260	30,825,966	17,671,077	439,736	-	1,720,198	2,159,934	2,159,934	27,219	-	1,524,847	2,171,844	3,723,910	1,224,806	(549,686)	(549,686)	(650,047)	185,446	-	-	
71603	N/A	12,138	15,302	9,486	216	-	778	-	994	22	-	697	-	796	794	(36)	(36)	(110)	179	-	-	
71604	N/A	3,448,494	4,347,565	2,694,957	61,268	-	221,026	18,309	300,603	6,167	-	197,944	-	204,111	256,285	20,551	20,551	(494)	55,886	-	-	
71605	N/A	8,982,324	11,674,183	6,656,487	166,666	-	655,270	197,852	1,019,788	9,897	-	763,877	29,063	619,459	763,877	89,293	89,293	52,501	199,243	-	-	
71606	N/A	970,274	1,223,238	758,258	17,238	-	62,188	-	79,426	1,735	-	55,694	-	80,696	138,125	44,977	(21,350)	(21,350)	(27,271)	11,274	-	-
71607	N/A	6,220,799	8,110,173	4,583,982	115,934	-	459,519	204,907	780,360	6,412	-	406,684	-	413,096	554,442	82,909	82,909	58,720	142,726	-	-	
71608	N/A	107,534	135,570	84,037	1,911	-	6,892	-	8,803	192	-	6,172	5	6,369	7,809	458	458	(198)	1,713	-	-	
71609	N/A	2,269,410	2,861,077	1,773,517	40,320	-	145,454	-	185,774	4,058	-	130,264	113,183	247,505	129,078	(26,056)	(26,056)	(39,905)	30,286	-	-	
71610	N/A	4,787,441	6,038,000	3,738,835	85,106	-	307,390	13,308	405,804	8,519	-	275,245	-	293,305	349,840	22,162	22,162	(6,930)	75,107	-	-	
71611	N/A	636,482	802,421	497,403	11,308	-	40,794	-	52,102	1,138	-	36,534	-	44,352	82,024	32,216	(11,293)	(11,293)	(15,177)	7,841	-	-
71612	N/A	26,741	33,713	20,898	475	-	1,714	1,517	3,706	48	-	1,535	-	1,583	2,422	594	594	431	505	-	-	
71614	N/A	187,948	236,949	146,879	3,339	-	12,046	-	15,385	336	-	10,788	-	11,124	13,653	805	805	(342)	2,994	-	-	
71701	N/A	15,118,449	19,59																			

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter
72009	N/A	4,802,819	6,054,982	3,753,347	85,330	-	307,830	-	393,160	8,589	-	275,682	28,270	312,541	339,941	11,627	11,627	(17,683)	75,047	-	-	
72010	N/A	334,741	422,012	261,596	5,947	-	21,455	-	27,402	599	-	19,214	143	19,956	24,271	1,388	1,388	(655)	5,326	-	-	
72011	N/A	257,364	329,700	195,694	4,678	-	17,686	43,521	4,678	368	-	15,744	-	16,112	31,515	13,015	13,015	11,714	12,029	-	-	
72012	N/A	133,138	167,849	104,046	2,365	-	8,533	-	10,898	238	-	7,642	6,217	14,097	7,706	(1,395)	(1,395)	(2,207)	1,799	-	-	
72101	N/A	35,025,705	45,607,746	25,867,745	651,625	-	2,574,571	-	3,226,196	37,089	-	2,279,436	920,064	3,236,589	2,509,359	(135,895)	(135,895)	(274,962)	536,359	-	-	
72102	N/A	56,216,976	72,526,606	42,218,195	1,032,222	-	3,978,872	831,096	5,842,190	71,414	-	3,533,409	-	3,604,823	4,577,314	448,376	448,376	190,425	1,150,192	-	-	
72108	N/A	561,032	726,578	418,445	10,357	-	40,340	13,642	64,339	664	-	35,778	7,328	43,770	45,145	3,457	3,457	1,026	12,630	-	-	
72109	N/A	239,854	313,568	175,846	4,488	-	17,914	6,241	28,643	232	-	15,841	6,078	22,151	18,951	620	620	(267)	5,518	-	-	
72110	N/A	2,106,117	2,655,211	1,645,906	37,419	-	134,988	51,070	223,477	3,766	-	120,891	-	124,657	169,129	25,158	25,158	12,305	36,199	-	-	
72111	N/A	197,400	257,488	145,322	3,681	-	14,612	-	18,293	201	-	12,930	21,069	34,200	9,301	(5,685)	(5,685)	(6,445)	1,908	-	-	
72112	N/A	4,171,268	5,258,777	3,259,797	74,109	-	267,351	16,364	357,824	7,460	-	239,431	-	246,891	308,173	23,030	23,030	(2,425)	67,299	-	-	
72113	N/A	242,980	311,916	184,091	4,430	-	16,843	44,659	65,932	336	-	14,983	-	15,319	32,491	14,914	14,914	13,719	7,067	-	-	
72114	N/A	550,568	694,109	430,262	9,782	-	35,288	36,184	81,254	985	-	31,603	-	32,588	51,429	13,793	13,793	10,433	10,647	-	-	
72115	N/A	11,905,961	15,010,014	9,304,369	211,528	-	763,095	40,690	974,623	21,292	-	683,402	147,348	852,042	818,278	4,402	4,402	(68,255)	182,033	-	-	
72116	N/A	1,816,324	2,289,866	1,419,436	32,270	-	116,415	-	148,685	3,248	-	104,257	153,231	260,736	83,508	(40,654)	(40,654)	(51,738)	20,993	-	-	
72117	N/A	586,490	759,773	437,196	10,833	-	42,222	-	53,055	690	-	37,444	431,826	469,960	(86,431)	(130,048)	(130,048)	(132,578)	(24,231)	-	-	
72119	N/A	5,405,487	7,025,845	4,005,381	100,307	-	394,432	148,075	642,814	5,949	-	349,417	-	79,353	434,719	440,667	34,635	34,635	12,516	126,308	-	-
72120	N/A	234,972	320,086	158,884	4,657	-	20,482	101,308	126,447	-	-	17,911	-	17,911	47,608	27,419	27,419	27,213	26,486	-	-	
72122	N/A	1,277,225	1,648,193	958,742	23,460	-	90,494	40,690	154,644	1,615	-	80,355	-	81,970	111,162	17,282	17,282	11,443	26,667	-	-	
72123	N/A	1,910,017	2,458,162	1,440,610	34,949	-	133,824	25,438	194,211	2,532	-	118,939	130,432	251,903	112,324	(26,924)	(26,924)	(35,997)	32,152	-	-	
72124	N/A	4,419,716	5,571,999	3,453,956	78,523	-	283,275	94,820	456,618	7,904	-	253,692	-	261,596	351,016	48,890	48,890	21,918	75,324	-	-	
72125	N/A	243,327	306,766	190,157	4,323	-	15,596	69,894	89,813	435	-	13,967	-	14,402	39,766	23,133	23,133	21,648	7,499	-	-	
72126	N/A	121,299	162,235	85,136	2,344	-	9,890	7,430	19,664	53	-	8,689	-	8,742	12,403	2,500	2,500	2,239	3,682	-	-	
72127	N/A	1,188,377	1,498,204	928,703	21,113	-	76,167	54,962	152,242	2,125	-	68,213	-	70,338	103,695	22,459	22,459	15,207	21,781	-	-	
72201	N/A	12,401,867	16,091,074	9,219,049	229,560	-	898,494	-	1,128,054	14,148	-	796,405	114,619	925,172	939,114	12,465	12,465	(39,746)	217,699	-	-	
72202	N/A	42,446,970	55,402,811	31,212,035	792,355	-	3,150,001	864,353	4,806,709	42,627	-	2,786,822	-	2,829,449	3,655,390	426,877	426,877	265,123	858,383	-	-	
72203	N/A	381,775	481,309	298,353	6,783	-	24,469	31,252	6,783	683	-	21,914	58,857	81,454	9,130	(16,968)	(16,968)	(19,297)	3,031	-	-	
72204	N/A	7,173,125	9,043,261	5,605,713	127,442	-	459,751	317,728	904,921	12,828	-	411,737	-	424,565	621,475	131,130	131,130	87,355	130,742	-	-	
72205	N/A	3,885,458	4,898,453	3,036,440	69,031	-	249,033	9,733	327,797	6,948	-	223,025	-	229,973	285,315	19,710	19,710	(4,001)	62,402	-	-	
72206	N/A	22,000	27,736	17,193	391	-	1,410	691	391	39	-	1,263	-	1,302	312	312	312	178	386	-	-	
72207	N/A	863,498	1,088,625	674,814	15,341	-	55,345	76,793	147,479	1,544	-	49,565	-	51,109	86,995	27,968	27,968	22,698	17,736	-	-	
72210	N/A	4,437,544	5,594,474	3,467,888	78,840	-	284,418	517,949	881,207	7,840	-	254,715	-	262,651	486,044	182,699	182,699	155,619	97,540	-	-	
72301	N/A	24,790,540	31,253,788	19,373,517	440,443	-	1,588,913	-	2,029,356	44,333	-	1,422,978	116,786	1,584,097	1,763,872	69,222	69,222	(82,063)	388,877	-	-	
72302	N/A	68,532,362	88,193,991	51,696,056	1,253,881	-	4,800,302	-	6,054,183	90,951	-	4,266,498	534,905	4,892,354	5,116,187	120,955	120,955	(204,881)	1,124,800	-	-	
72303	N/A	13,457,698	16,972,451	10,510,664	239,222	-	863,947	39,811	1,142,980	23,958	-	873,610	362,326	1,159,890	874,530	(46,484)	(46,484)	(128,294)	204,344	-	-	
72304	N/A	13,949,849	17,592,258	10,895,954	247,952	-	895,342	49,308	1,192,602	24,850	-	801,738	-	826,588	1,029,765	75,223	75,223	(9,624)	225,192	-	-	
72305	N/A	190,973,013	247,510,892	142,242,993	3,529,447	-	13,774,010	961,149	18,264,606	222,642	-	12,213,333	-	12,435,975	15,224,057	1,001,747	1,001,747	183,804	3,641,334	-	-	
72306	N/A	23,423,698	29,530,590	18,305,346	416,159	-	1,917,466	41,889	2,334,521	41,889	-	1,344,521	415,703	1,802,113	1,570,111	(31,103)	(31,103)	(174,047)	351,609	-	-	
72307	N/A	8,436,984	10,636,626	6,593,405	149,896	-	540,756	22,774	713,426	15,088	-	484,283	-	499,371	620,060	43,318	43,318	(8,169)	135,587	-	-	
72309	N/A	14,541,333	19,035,504	10,634,624	272,571	-	1,091,800	163,159	1,527,530	13,620	-	965,049	-	978,669	1,215,758	100,089	100,089	47,549	301,132	-	-	
72314	N/A	10,446,431	13,421,075	7,903,287	190,677	-	726,624	95,860	1,013,161	14,258	-	646,193	18,009	678,460	824,932	67,379	67,379	16,559	133,385	-	-	
72316	N/A	1,002,705	1,264,125	783,602	17,815	-	64,267	16,282	98,364	1,793	-	57,555	-	59,348	77,982	9,439	9,439	3,320	16,818	-	-	
72319	N/A	7,963,985	10,040,310	6,223,761	141,493	-	510,440	-	651,933	14,242	-	457,133	285,140	756,515	488,383	(56,025)	(56,025)	(104,625)	112,092	-	-	
72321	N/A	24,580,074	30,992,671	19,204,661	436,789	-	1,576,383	82,550	2,095,722	43,883	-	1,411,680	-	1,455,563	1,812,238	131,245	131,245	(18,538)	396,207	-	-	
72322	N/A	3,082,460	3,886,101	2,408,906	54,765	-	197,566	35,862	288,193	5,512	-	176,933	-	182,445	235,244	24,531	24,531	5,720	50,965	-	-	
72323	N/A	14,221,047	18,714,606	10,298,342	268,557	-	1,090,112	272,531	1,631,200	11,587	-	1,192,523	124,037	1,097,660	1,192,523	84,407	84,407	38,090	326,638	-	-	
72324	N/A	3,788,334	5,108,688	2,615,450	74,035	-	318,424	34,801	427,260	914	-	279,145	1,114	281,173	337,722	21,196	21,196	15,207	88,489	-	-	
72327	N/A	10,951,997	13,807,339	8,558,858	194,580	-	701,952	777,399	1,673,931	19,586	-	628,645	-	648,231	1,041,253	292,589	292,589	225,754	214,768	-	-	
72328	N/A	734,547	997,179	500,263	14,489	-	63,246	14,489	77,735	61	-	55,353	8,806	64,220	62,356	(163)	(163)	(984)	14,826	-	-	
72329	N/A	4,575,689	6,173,279	3,156,115	89,479	-	385,244	37,640	512,363	1,055	-	337,684	562	339,301	407,459	24,658	24,658	17,570	106,175	-	-	
72330	N/A	612,395	772,056	478,580	10,880	-	39,251	10,880	50,131	1,095	-	35,152	30,538	66,785	34,832	(7,030)	(7,030)	(10,767)	8,173	-	-	
72331	N/A	2,568,495	3,238,139	2,007,249	45,633	-	164,624	22,882	233,139	4,593	-	147,432	-	152,025	193,807	18,228	18					

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Total Employer Pension Expense		2016	2017	2018	2019	2020	Thereafter
72501	N/A	12,238,174	15,836,798	9,140,817	225,683	-	877,114	144,796	1,247,593	14,699	-	778,125	340,122	1,132,946	885,506	(21,666)	(21,666)	(75,345)	233,321	-	-	
72502	N/A	701,397	926,972	503,831	13,325	-	54,662	14,498	82,485	502	-	48,181	10,676	59,359	59,616	4,280	4,280	2,199	12,370	-	-	
72504	N/A	69,224	87,272	54,098	1,230	-	4,437	-	5,667	124	-	3,973	6,219	10,316	3,063	(1,669)	(1,669)	(2,091)	781	-	-	
72506	N/A	1,649,428	2,079,457	1,289,009	29,305	-	105,718	-	135,023	2,950	-	94,677	723	98,350	119,586	6,834	6,834	(3,232)	26,240	-	-	
72507	N/A	3,220,718	4,060,405	2,516,954	57,221	-	206,427	-	263,648	5,760	-	184,869	81,565	272,194	208,174	(11,990)	(11,990)	(31,645)	47,080	-	-	
72509	N/A	1,364,598	1,777,343	1,007,318	25,396	-	100,411	84,621	210,428	1,437	-	88,894	43,395	133,726	116,901	13,761	13,761	8,368	40,812	-	-	
72510	N/A	72,156	96,081	51,087	1,385	-	5,787	-	7,172	39	-	5,090	252,586	257,715	(66,608)	(72,425)	(72,425)	(72,603)	(33,091)	-	-	
72512	N/A	629,085	793,096	491,623	11,177	-	40,320	20,710	72,207	1,125	-	36,109	37,234	52,242	9,238	5,238	5,399	11,095	-	-		
72513	N/A	1,239,015	1,562,044	968,276	22,013	-	79,413	-	101,426	2,216	-	71,119	97,828	171,163	59,083	(25,615)	(25,615)	(33,176)	14,667	-	-	
72601	N/A	167,841,816	219,005,673	123,485,134	3,131,767	-	12,440,692	539,855	16,112,314	169,709	-	11,007,368	-	11,177,077	13,551,541	796,842	796,842	153,868	3,187,685	-	-	
72602	N/A	16,061,793	20,890,644	11,886,875	298,335	-	1,175,221	242,088	648,522	17,427	-	1,040,875	-	1,058,302	1,461,287	252,362	252,362	187,366	371,686	-	-	
72604	N/A	74,985,590	97,932,860	55,076,194	1,400,961	-	5,578,305	56,186	7,035,452	74,250	-	4,934,218	486,768	5,495,236	5,856,539	142,784	142,784	(139,885)	1,394,534	-	-	
72605	N/A	6,349,313	8,259,381	4,697,704	117,958	-	464,844	198,384	781,186	6,868	-	411,685	-	418,553	558,812	80,710	80,710	55,077	146,134	-	-	
72606	N/A	2,381,448	3,069,516	1,791,377	43,669	-	167,907	242,088	453,664	3,075	-	149,155	-	152,230	257,534	83,115	83,115	72,042	63,160	-	-	
72608	N/A	29,997,513	37,818,293	23,442,706	532,953	-	1,922,646	38,392	2,493,991	53,645	-	1,721,858	-	1,775,503	2,191,151	140,560	140,560	(42,501)	479,871	-	-	
72609	N/A	866,912	1,092,929	677,482	15,402	-	55,663	75,689	146,654	1,550	-	49,761	-	51,311	86,894	27,633	27,633	17,734	-	-		
72611	N/A	3,598,700	4,536,933	2,812,342	63,937	-	230,653	717,168	1,011,758	6,436	-	206,565	-	213,001	488,074	242,072	242,072	220,111	94,503	-	-	
72612	N/A	201,224	253,686	157,254	3,575	-	12,897	2,346	18,818	360	-	11,550	-	11,910	15,359	1,603	1,603	376	3,328	-	-	
72613	N/A	162,120	211,835	118,970	3,031	-	12,084	60,645	75,760	159	-	10,687	-	10,846	16,224	16,853	16,853	16,247	14,961	-	-	
72614	N/A	772,216	1,009,195	566,496	14,440	-	57,598	67,400	139,438	753	-	50,936	-	51,689	81,743	22,787	22,787	19,910	22,264	-	-	
72615	N/A	10,103,861	12,738,081	7,896,049	179,511	-	647,592	1,023,448	1,850,551	18,069	-	579,962	-	598,031	1,057,410	366,723	366,723	305,064	214,009	-	-	
72616	N/A	7,693,537	9,699,352	6,012,410	136,688	-	493,106	6,012,410	136,688	493,106	-	441,609	286,164	741,531	568,788	(57,132)	(57,132)	(104,082)	106,607	-	-	
72617	N/A	7,277,435	9,174,766	5,687,230	129,295	-	466,436	-	595,731	13,014	-	417,725	120,739	551,478	490,472	(7,004)	(7,004)	(51,415)	109,677	-	-	
72619	N/A	1,824,669	2,300,386	1,425,958	32,418	-	116,949	-	149,367	3,263	-	104,736	59,711	167,710	113,672	(11,060)	(11,060)	(22,195)	25,973	-	-	
72620	N/A	685,602	864,348	535,790	12,181	-	43,943	-	56,124	1,226	-	39,354	36,897	77,477	38,141	(8,726)	(8,726)	(12,910)	9,010	-	-	
72621	N/A	766,016	965,727	598,632	13,609	-	49,097	-	62,706	1,370	-	43,969	23,219	68,558	48,304	(4,060)	(4,060)	(8,734)	10,999	-	-	
72622	N/A	3,566,442	4,501,826	2,781,362	63,476	-	229,850	11,792	305,118	6,280	-	205,746	406,205	618,231	134,687	(110,073)	(110,073)	(131,551)	38,583	-	-	
72701	N/A	17,260,911	22,679,460	12,536,567	325,245	-	1,315,053	45,432	1,685,730	14,690	-	1,161,087	50,272	1,226,049	1,403,251	64,417	64,417	6,369	324,479	-	-	
72702	N/A	3,832,907	5,045,780	2,773,828	72,418	-	294,209	13,106	379,733	3,092	-	259,616	31,251	293,959	306,487	7,522	7,522	(4,872)	75,604	-	-	
72704	N/A	3,349,494	4,222,755	2,617,590	59,509	-	36,681	59,509	310,871	5,990	-	192,261	192,261	198,251	254,900	25,933	25,933	5,492	55,261	-	-	
72705	N/A	5,456,435	7,189,419	3,942,149	103,222	-	420,277	56,741	580,240	4,290	-	370,765	174,379	549,434	406,315	(20,387)	(20,387)	(37,703)	109,284	-	-	
72801	N/A	12,764,021	16,512,904	9,538,106	235,292	-	913,809	12,764,021	9,538,106	15,408	-	810,750	-	826,158	1,034,573	89,177	89,177	32,968	244,541	-	-	
72802	N/A	23,907,803	30,904,979	17,891,101	440,215	-	1,706,002	598,491	2,744,708	29,295	-	1,514,002	-	1,543,297	2,035,917	269,409	269,409	162,853	499,740	-	-	
72803	N/A	2,052,634	2,587,785	1,604,110	36,468	-	131,561	15,296	183,325	3,671	-	117,821	-	121,492	153,937	13,622	13,622	1,095	33,493	-	-	
72806	N/A	496,858	664,822	348,429	9,605	-	40,579	9,605	42,545	212	-	35,646	18,294	54,152	50,924	10,311	10,311	9,257	8,698	-	-	
72807	N/A	125,834	163,445	93,355	2,333	-	9,157	33,156	44,646	140	-	8,114	-	8,254	19,014	9,581	9,581	9,061	8,169	-	-	
72808	N/A	2,514,332	3,173,577	1,961,058	44,746	-	161,998	94,444	301,188	4,431	-	145,013	-	149,444	211,631	39,110	39,110	23,958	49,568	-	-	
72809	N/A	1,744,445	2,199,247	1,363,263	30,993	-	111,808	30,993	142,801	3,120	-	100,131	143,701	246,952	81,298	(37,950)	(37,950)	(48,595)	20,342	-	-	
72810	N/A	262,862	331,393	205,423	4,670	-	16,848	22,515	44,033	470	-	15,088	-	15,558	26,210	8,241	8,241	6,637	5,355	-	-	
72901	N/A	35,873,611	46,565,097	26,646,154	664,431	-	2,603,547	1,237,922	4,505,900	40,571	-	2,307,407	-	2,347,978	3,203,410	519,506	519,506	369,517	749,392	-	-	
72902	N/A	12,845,245	16,653,298	9,562,172	237,503	-	927,649	25,398	1,190,550	14,884	-	822,458	155,968	993,310	174,157	16,636	16,636	(38,114)	202,084	-	-	
72903	N/A	1,224,980	1,544,350	957,308	21,764	-	78,513	-	100,277	2,191	-	70,314	38,424	110,929	76,838	(6,900)	(6,900)	(14,375)	17,523	-	-	
72904	N/A	88,569	111,660	69,215	1,574	-	5,677	3,866	11,117	158	-	5,084	-	5,242	7,656	1,601	1,601	1,061	1,611	-	-	
72905	N/A	7,823,261	9,862,897	6,113,787	138,993	-	501,420	309,016	949,429	13,990	-	449,055	-	463,045	665,947	131,159	131,159	83,417	140,647	-	-	
72907	N/A	5,834,162	7,355,211	4,559,329	103,653	-	373,932	56,524	534,109	10,433	-	334,881	-	345,314	441,658	42,842	42,842	7,239	95,872	-	-	
72908	N/A	996,636	1,256,473	778,859	17,707	-	63,878	17,707	81,585	1,782	-	57,207	109,981	168,970	37,636	(30,493)	(30,493)	(36,575)	10,176	-	-	
72909	N/A	729,981	920,298	570,472	12,969	-	46,787	59,756	130,505	1,305	-	41,901	15,488	58,694	48,131	(1,770)	(1,770)	(6,225)	10,826	-	-	
72910	N/A	3,093,460	3,899,969	2,417,503	54,960	-	198,271	4,366	257,597	5,532	-	177,565	-	183,097	226,089	14,624	14,624	(4,254)	49,507	-	-	
72911	N/A	220,189	277,596	172,075	3,912	-	14,113	-	18,025	394	-	12,639	669,027	682,060	(195,455)	(210,507)	(210,507)	(211,851)	(31,170)	-	-	
72912	N/A	716,137	902,844	559,652	12,723	-	45,900	7,998	66,621	1,281	-	41,106	-	42,387	54,548	5,594	5,594	1,224	11,824	-	-	
72913	N/A	54,241	68,383	42,389	964	-	4,581	140	3,477	97	-	3,113	-	3,210	3,984	276	276	(55)	871	-	-	
73001	N/A	7,847,075	10,139,415	5,876,709	144,402	-	558,973	52,117	755,492	9,691	-	496,134	73,466	579,291	606,935	27,870	27,870	(7,325)	127,788	-	-	
7300																						

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter
73227	N/A	104,120	131,266	81,369	1,850	-	6,673	-	8,523	186	-	5,977	1,662	7,825	7,038	(79)	(79)	(715)	1,573	-	-	
73228	N/A	686,740	865,783	536,679	12,201	-	44,016	682	56,899	1,228	-	39,419	-	40,647	50,100	3,155	3,155	(1,036)	10,975	-	-	
73301	N/A	12,055,021	15,652,994	8,948,828	223,381	-	876,080	127,913	1,227,374	13,542	-	776,347	114,000	903,889	959,557	56,756	56,756	6,620	203,355	-	-	
73302	N/A	4,034,847	5,285,903	2,946,645	75,713	-	303,865	42,478	422,056	3,708	-	268,526	1,557	273,791	335,943	25,675	25,675	11,304	85,612	-	-	
73303	N/A	3,128,209	4,102,856	2,279,649	58,796	-	236,655	-	295,451	2,792	-	209,059	141,373	353,224	214,557	(26,807)	(26,807)	(37,707)	33,546	-	-	
73306	N/A	686,930	866,022	536,828	12,204	-	44,028	-	56,232	1,228	-	39,430	18,383	59,041	44,089	(2,869)	(2,869)	(7,061)	9,990	-	-	
73308	N/A	1,537,532	1,938,388	1,201,563	27,317	-	98,546	-	125,863	2,750	-	88,254	105,987	196,991	78,188	(26,916)	(26,916)	(36,298)	19,000	-	-	
73310	N/A	7,996,227	10,080,957	6,248,958	142,066	-	512,506	2,264,831	2,919,403	14,300	-	458,984	-	473,284	1,296,658	750,047	750,047	701,249	244,778	-	-	
73311	N/A	340,977	455,114	240,289	6,569	-	27,591	-	48,718	165	-	24,253	833	25,251	32,416	4,740	4,740	3,960	10,027	-	-	
73312	N/A	1,182,119	1,490,314	923,812	21,002	-	75,766	7,987	104,755	2,114	-	67,854	-	69,968	88,393	7,585	7,585	371	19,246	-	-	
73401	N/A	10,931,891	14,095,940	8,217,487	200,573	-	772,022	-	972,595	14,019	-	685,712	248,803	948,534	768,167	(33,443)	(33,443)	(83,990)	174,938	-	-	
73402	N/A	9,349,854	12,108,997	6,973,308	172,619	-	672,340	19,639	864,598	11,057	-	596,303	44,327	651,687	725,620	30,849	30,849	(9,655)	160,867	-	-	
73405	N/A	1,092,032	1,376,741	853,411	19,402	-	69,992	-	89,394	1,953	-	62,683	47,817	112,453	64,212	(10,438)	(10,438)	(17,102)	14,918	-	-	
73406	N/A	989,746	1,298,725	720,636	18,615	-	75,014	287,489	381,118	873	-	66,258	-	67,131	162,332	85,860	85,860	82,443	59,823	-	-	
73407	N/A	-	-	-	-	-	-	-	-	-	-	-	154,510	154,510	(44,839)	(44,839)	(44,839)	(44,839)	(19,991)	-	-	
73408	N/A	458,775	578,384	358,527	8,151	-	29,405	23,887	61,443	820	-	26,334	-	27,154	40,874	9,513	9,513	6,713	8,547	-	-	
73501	N/A	612,417	814,309	434,797	11,735	-	48,849	-	60,584	351	-	42,983	9,640	52,974	48,605	(565)	(565)	(2,128)	10,868	-	-	
73502	N/A	6,417,627	8,285,321	4,813,517	117,955	-	455,543	-	573,498	8,050	-	404,447	155,522	568,019	450,037	(22,322)	(22,322)	(51,470)	101,593	-	-	
73503	N/A	1,511,928	1,906,109	1,181,554	26,862	-	96,905	-	123,767	2,704	-	86,785	-	99,032	86,785	(4,321)	(4,321)	(13,548)	22,316	-	-	
73504	N/A	746,671	941,339	583,515	13,266	-	47,857	-	61,123	1,335	-	42,859	49,470	93,664	38,603	(12,438)	(12,438)	(16,995)	9,331	-	-	
73506	N/A	3,793	4,782	2,964	67	-	243	-	310	7	-	218	138	363	232	(28)	(28)	(51)	53	-	-	
73507	N/A	535,206	674,742	418,257	9,509	-	34,303	10,211	54,023	957	-	30,721	-	31,678	42,104	5,518	5,518	2,252	9,055	-	-	
73601	N/A	11,488,812	14,859,679	8,588,795	211,714	-	821,722	-	1,033,436	13,930	-	729,106	153,560	896,596	851,470	1,128	1,128	(49,645)	184,230	-	-	
73602	N/A	14,669,606	19,106,003	10,829,486	273,005	-	1,079,289	248,472	1,600,766	15,456	-	955,495	-	970,951	1,242,908	134,254	134,254	76,235	285,069	-	-	
73603	N/A	349,723	440,901	273,305	6,213	-	22,415	-	28,628	625	-	20,074	6,916	27,615	23,218	(689)	(689)	(2,823)	5,213	-	-	
73604	N/A	4,384,216	5,540,371	3,412,596	78,158	-	283,984	11,371	373,513	7,609	-	254,089	94,847	356,545	293,607	(8,364)	(8,364)	(34,443)	68,137	-	-	
73606	N/A	1,011,429	1,275,123	790,420	17,970	-	64,826	-	82,796	1,809	-	58,056	13,001	72,866	58,056	221	221	(5,951)	15,439	-	-	
73607	N/A	880,400	1,128,206	669,067	16,012	-	60,582	32,594	109,188	1,253	-	53,924	-	55,177	77,160	13,816	13,816	9,383	16,995	-	-	
73608	N/A	20,672	26,062	16,155	367	-	1,325	-	1,692	37	-	1,187	969	2,193	1,196	(217)	(217)	(344)	279	-	-	
73609	N/A	427,561	560,259	312,117	8,026	-	32,228	32,862	73,116	391	-	28,478	-	28,869	43,913	11,012	11,012	9,496	12,726	-	-	
73610	N/A	427,292	538,694	333,924	7,592	-	27,387	-	34,979	764	-	24,527	25,563	50,854	22,959	(6,250)	(6,250)	(8,857)	5,482	-	-	
73611	N/A	1,680,531	2,118,670	1,313,316	29,857	-	107,711	-	137,568	3,005	-	96,463	54,185	153,653	104,949	(9,930)	(9,930)	(20,186)	23,963	-	-	
73612	N/A	9,672	12,194	7,559	172	-	620	-	792	17	-	555	277	849	616	(46)	(46)	(105)	140	-	-	
73613	N/A	5,536,402	6,982,785	4,323,558	98,423	-	355,522	154,349	608,294	9,849	-	318,339	-	328,188	450,262	71,288	71,288	37,655	99,874	-	-	
73614	N/A	576,740	727,105	450,716	10,247	-	36,965	33,008	80,220	1,031	-	34,136	-	33,105	52,326	12,901	12,901	9,382	10,899	-	-	
73701	N/A	1,532,411	1,931,932	1,197,561	27,226	-	98,218	-	125,444	2,740	-	87,960	163,454	254,154	59,653	(45,100)	(45,100)	(54,452)	15,940	-	-	
73702	N/A	34,971,575	45,222,082	26,154,705	644,243	-	2,498,955	-	3,143,198	42,583	-	2,217,464	683,706	2,943,753	2,507,941	(78,691)	(78,691)	(233,773)	590,600	-	-	
73703	N/A	15,919,409	20,539,419	11,953,725	292,332	-	1,127,065	13,458	1,432,855	20,197	-	1,000,859	341,842	1,127,721	1,362,898	(41,760)	(41,760)	(114,730)	268,207	-	-	
73707	N/A	4,030,433	5,169,202	3,058,478	73,386	-	278,321	-	351,707	5,658	-	247,662	61,900	315,220	288,844	(1,894)	(1,894)	(21,960)	62,237	-	-	
73708	N/A	1,979,671	2,635,934	1,401,730	38,007	-	158,735	175,595	372,337	1,072	-	139,620	-	140,692	221,777	62,203	62,203	57,336	49,904	-	-	
73709	N/A	1,378,980	1,738,500	1,077,657	24,500	-	88,384	-	112,884	2,466	-	79,153	53,491	135,110	83,263	(11,002)	(11,002)	(19,418)	19,195	-	-	
73710	N/A	287,850	374,829	212,574	5,356	-	32,797	-	59,315	305	-	18,736	-	19,041	31,897	10,156	10,156	9,014	10,948	-	-	
73711	N/A	2,034,048	2,564,353	1,589,585	36,138	-	130,369	-	163,589	3,638	-	116,754	-	120,392	163,589	24,544	24,544	12,131	35,001	-	-	
73712	N/A	6,906,091	8,706,607	5,397,029	122,698	-	442,636	136,907	702,241	12,350	-	396,410	-	408,760	544,928	72,836	72,836	30,692	117,115	-	-	
73801	N/A	14,086,277	18,346,665	10,398,442	262,157	-	1,036,463	11,424	1,310,044	14,835	-	917,575	93,401	1,025,811	1,091,651	27,012	27,012	(28,680)	258,887	-	-	
73802	N/A	19,540,631	24,636,994	15,268,866	347,207	-	1,252,847	-	1,600,054	34,912	-	1,121,974	403,934	1,560,820	1,294,339	(41,752)	(41,752)	(160,904)	283,642	-	-	
73803	N/A	29,820,336	38,566,301	22,296,636	549,454	-	2,132,077	-	2,681,531	36,217	-	1,891,826	6,448,560	8,376,603	403,208	(1,803,342)	(1,803,342)	(1,935,305)	(153,081)	-	-	
73805	N/A	188,553	247,958	136,723	3,557	-	14,414	88,311	106,282	157	-	12,723	-	12,880	41,973	27,311	27,311	26,688	12,092	-	-	
73806	N/A	209,204	282,578	143,957	4,098	-	17,688	-	21,786	42	-	15,501	9,245	24,788	15,722	(1,837)	(1,837)	(2,144)	2,817	-	-	
73807	N/A	415,221	543,755	303,453	7,788	-	31,223	-	39,011	385	-	27,595	10,066	38,046	30,268	(1,625)	(1,625)	(3,114)	7,326	-	-	
73808	N/A	9,293	11,716	7,262	165	-	596	-	761	17	-	533	137	687	632	(3)	(3)	(60)	141	-	-	
73809	N/A	98,589	130,008	71,119	1,867	-	7,618	-	9,485	76	-	6,719	41,491	48,286	(4,627)	(12,355)	(12,355)	(12,662)	(1,428)	-	-	
73810	N/A	208,223	269,170	155,816	3,834	-	14,859	30,389	49,082	255	-	13,187	817	14,259	25,590	10,204	10,204	9,276	5,139	-	-	
73811	N/A	402,587	521,789	299,844	7,441	-	29,040	-	36,481	469	-	25,750	55,001	81,220	15,804	(14,181)	(14,181)	(15,905)	(473)	-	-	
73812	N/A	1,209,860	1,569,																			

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense Total Employer Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		2016	2017	2018	2019	2020	Thereafter
74008	N/A	4,729,422	5,962,450	3,695,988	84,026	-	303,125	168,585	555,736	8,458	-	271,469	-	279,927	396,827	73,530	73,530	44,668	84,081	-	-
74009	N/A	14,705,645	18,539,617	11,492,290	261,269	-	942,537	-	1,203,806	26,298	-	844,104	750,384	1,620,786	831,708	(173,551)	(173,551)	(263,293)	193,415	-	-
74010	N/A	6,768,293	8,735,593	5,079,072	124,350	-	479,878	-	604,228	8,533	-	426,092	393,607	828,232	408,846	(88,898)	(88,898)	(119,765)	73,558	-	-
74013	N/A	5,838,724	7,594,510	4,320,637	108,459	-	427,308	-	535,767	6,327	-	378,453	94,921	479,701	433,406	(6,131)	(6,131)	(29,736)	98,063	-	-
74014	N/A	2,915,753	3,675,932	2,278,627	51,803	-	186,881	-	238,684	5,214	-	167,364	94,268	266,846	182,006	(17,311)	(17,311)	(35,105)	41,564	-	-
74016	N/A	86,293	108,791	67,437	1,533	-	5,531	-	7,064	154	-	4,953	9,255	14,362	3,343	(2,556)	(2,556)	(3,082)	895	-	-
74017	N/A	4,376,475	5,517,484	3,420,164	77,755	-	280,504	72,997	431,256	7,827	-	251,210	-	259,037	340,978	41,808	41,808	15,100	73,504	-	-
74018	N/A	10,325,847	13,020,801	8,066,564	183,513	-	662,470	21,316	867,299	18,416	-	593,233	343,062	954,711	647,719	(58,636)	(58,636)	(121,504)	151,365	-	-
74020	N/A	791,050	997,288	618,197	14,054	-	50,701	-	64,755	1,415	-	45,406	35,934	82,755	46,105	(7,970)	(7,970)	(12,798)	10,739	-	-
74021	N/A	1,430,566	1,803,535	1,117,971	25,416	-	91,690	208,016	325,122	2,558	-	82,115	-	84,673	169,661	71,870	71,870	63,139	33,572	-	-
74022	N/A	166,707	210,169	130,279	2,962	-	10,685	-	13,647	298	-	9,569	16,440	26,307	6,914	(4,482)	(4,482)	(5,500)	1,804	-	-
74024	N/A	8,402,657	10,593,349	6,566,578	149,287	-	538,556	143,785	831,628	15,027	-	482,313	-	497,340	655,812	81,418	81,418	30,140	141,313	-	-
74101	N/A	1,410,888	1,841,748	1,037,220	26,341	-	104,753	-	120,172	8,133	-	92,672	-	94,085	136,498	29,148	29,148	23,782	37,104	-	-
74102	N/A	7,761,945	10,071,871	5,768,916	143,694	-	562,559	120,794	82,047	4,838	-	498,624	23,852	531,314	634,339	54,211	54,211	21,583	165,730	-	-
74103	N/A	952,447	1,200,763	744,326	16,922	-	61,046	-	77,968	1,703	-	54,670	43,120	99,493	55,558	(9,550)	(9,550)	(15,363)	12,938	-	-
74105	N/A	676,309	852,633	528,528	12,016	-	43,347	20,985	76,348	1,209	-	38,820	-	40,029	55,759	9,527	9,527	5,400	11,862	-	-
74106	N/A	308,531	395,378	234,467	5,611	-	21,231	12,817	39,659	439	-	18,898	-	19,337	26,910	4,710	4,710	3,157	7,745	-	-
74108	N/A	2,845	3,587	2,223	51	-	182	-	233	5	-	163	2	170	206	11	11	(6)	45	-	-
74109	N/A	770,188	970,987	601,893	13,684	-	49,364	1,232	64,280	1,377	-	44,209	-	45,586	56,335	3,686	3,686	(1,014)	12,334	-	-
74201	N/A	19,039,448	24,003,303	14,879,106	338,266	-	1,220,305	-	1,558,571	34,049	-	1,092,865	307,590	1,434,504	1,285,808	(15,704)	(15,704)	(131,893)	287,368	-	-
74202	N/A	6,480,695	8,170,304	5,064,587	115,140	-	415,371	-	530,511	11,590	-	371,992	82,733	466,315	444,609	1,597	1,597	(37,952)	98,954	-	-
74203	N/A	107,700,884	140,128,359	79,656,489	2,001,435	-	7,891,266	995,059	10,887,760	116,005	-	6,988,409	304,170	7,408,584	8,759,933	645,283	645,283	21,927	1,976,683	-	-
74204	N/A	568,567,094	716,935,181	444,188,978	10,104,219	-	36,472,046	-	46,576,265	1,014,409	-	32,660,712	5,317,856	38,992,977	39,652,353	762,554	762,554	(2,700,222)	8,758,400	-	-
74208	N/A	10,917,820	13,776,917	8,519,012	194,229	-	702,641	43,679	940,549	19,301	-	629,032	-	648,333	807,010	58,490	58,490	(7,484)	182,717	-	-
74211	N/A	1,497,894	1,888,416	1,170,586	26,612	-	96,005	-	122,617	2,679	-	85,979	49,067	137,725	93,299	(9,095)	(9,095)	(18,236)	21,319	-	-
74213	N/A	2,033,501	2,649,594	1,500,021	37,867	-	149,865	-	187,732	2,123	-	132,659	124,604	259,386	127,477	(26,399)	(26,399)	(34,384)	15,528	-	-
74214	N/A	2,132,289	2,688,207	1,666,359	37,884	-	136,666	-	174,550	3,813	-	134,356	64,967	191,133	129,137	(11,404)	(11,404)	(24,417)	30,602	-	-
74215	N/A	4,805,284	6,058,090	3,755,273	85,374	-	307,988	-	393,362	8,593	-	275,823	297,648	582,064	254,983	(73,501)	(73,501)	(102,825)	61,123	-	-
74216	N/A	2,223,418	2,874,208	1,663,810	40,941	-	158,670	78,383	277,994	2,723	-	140,812	118,969	262,504	156,040	(8,254)	(8,254)	(18,161)	50,157	-	-
74217	N/A	769,856	1,013,451	557,151	14,545	-	59,089	52,487	126,121	621	-	52,143	2,608	55,372	78,750	18,703	18,703	16,213	17,132	-	-
74218	N/A	611,158	805,893	440,896	11,574	-	47,216	13,373	72,163	469	-	41,644	-	42,113	53,910	6,007	6,007	4,100	13,936	-	-
74219	N/A	2,268,769	2,861,340	1,771,905	40,330	-	145,657	27,029	213,016	4,038	-	130,426	249	134,713	173,453	18,178	18,178	4,388	37,559	-	-
74221	N/A	908,863	1,186,406	668,161	16,969	-	67,478	234	84,681	910	-	59,696	14,236	74,842	68,136	(1,016)	(1,016)	(4,472)	16,339	-	-
74222	N/A	1,048,115	1,384,573	753,534	19,900	-	81,542	58,361	159,803	761	-	71,882	-	72,643	103,640	21,058	21,058	17,916	27,127	-	-
74223	N/A	534,042	706,831	382,540	10,166	-	41,856	10,166	73,056	364	-	36,877	13,815	51,056	45,386	3,074	3,074	1,543	14,311	-	-
74224	N/A	393,103	532,167	269,265	7,724	-	33,509	37,517	78,750	59	-	29,347	-	29,406	45,602	12,401	12,401	11,886	12,655	-	-
74226	N/A	1,368,254	1,777,913	1,014,363	25,380	-	99,728	20,731	145,839	1,514	-	88,355	1,259	91,128	113,001	10,310	10,310	4,686	29,404	-	-
74227	N/A	473,947	597,512	370,384	8,420	-	30,377	78,314	117,111	848	-	27,205	-	28,053	59,179	26,780	26,780	23,888	11,609	-	-
74228	N/A	2,848,309	3,591,450	2,225,353	50,616	-	182,682	101,067	334,365	5,084	-	163,594	18,696	187,374	234,007	39,206	39,206	21,852	46,728	-	-
74229	N/A	2,201,923	2,944,525	1,545,962	42,530	-	179,435	-	221,965	969	-	114,542	273,155	155,758	157,644	(23,921)	(23,921)	(28,682)	25,333	-	-
74230	N/A	30,778,232	40,392,008	22,404,096	578,975	-	2,333,955	199,817	3,112,747	27,042	-	2,061,428	301,715	2,390,185	2,449,680	70,709	70,709	(35,276)	616,422	-	-
74231	N/A	392,492	497,699	303,742	7,031	-	25,811	21,465	54,307	651	-	23,062	32,057	55,770	24,499	(2,830)	(2,830)	(5,077)	9,274	-	-
74233	N/A	571,999	721,127	447,010	10,162	-	46,823	-	66,661	1,023	-	38,228	44,366	82,833	44,366	(873)	(873)	(4,364)	8,567	-	-
74234	N/A	231,548	313,284	158,786	4,546	-	19,697	26,741	50,984	38	-	17,253	51,388	68,679	11,073	(8,452)	(8,452)	(8,765)	7,975	-	-
74239	N/A	63,925	87,080	43,225	1,267	-	5,572	-	6,839	-	-	4,873	1,526	6,399	5,289	(203)	(203)	(259)	1,106	-	-
74241	N/A	68,276	86,076	53,357	1,213	-	4,376	-	5,589	122	-	3,919	137	4,178	4,917	249	249	(167)	1,081	-	-
74301	N/A	39,201,425	50,886,683	29,115,934	726,108	-	2,845,515	752,723	4,324,346	44,300	-	2,521,820	-	2,566,120	3,299,379	366,162	366,162	202,360	823,539	-	-
74302	N/A	40,322,121	52,354,128	29,935,142	747,122	-	2,929,746	222,850	3,899,718	45,343	-	2,596,267	57,808	2,699,418	3,214,799	195,532	195,532	27,700	781,538	-	-
74304	N/A	1,385,618	1,746,869	1,082,844	24,618	-	88,809	-	113,427	2,478	-	79,535	48,518	130,531	85,317	(9,402)	(9,402)	(17,858)	19,559	-	-
74305	N/A	1,539,807	1,941,257	1,203,342	27,357	-	98,692	29,115	155,164	2,754	-	88,385	-	91,139	121,054	15,794	15,794	6,397	26,039	-	-
74306	N/A	2,658,012	3,350,994	2,077,206	47,224	-	170,361	-	217,585	4,753	-	152,570	40,390	197,713	180,312	(1,386)	(1,386)	(17,607)	40,250	-	-
74307	N/A	1,583,238	1,996,011	1,237,282	28,129	-	101,475	-	129,604	2,831	-	90,878	77,663	171,372	90,460	(17,768)	(17,768)	(27,430)	21,196	-	-
74308	N/A	33,190	41,843	25,937	590	-	2,127	8,844	11,561	59	-										

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter
74612	N/A	12,584,166	15,865,038	9,834,379	223,578	-	806,563	-	1,030,141	22,504	-	722,331	176,231	921,066	858,414	(1,824)	(1,824)	(78,619)	191,339	-	-	
74613	N/A	5,948,919	7,756,886	4,382,427	110,890	-	439,701	700,599	1,251,190	6,111	-	389,127	-	395,238	688,705	237,579	237,579	214,508	166,288	-	-	
74616	N/A	2,598,650	3,276,156	2,030,815	46,169	-	166,557	-	212,726	4,647	-	149,163	122,026	275,836	150,199	(27,442)	(27,442)	(43,300)	35,073	-	-	
74618	N/A	587,740	740,973	459,312	10,442	-	37,670	-	48,112	1,051	-	33,736	422	35,209	42,560	2,383	2,383	(1,203)	9,341	-	-	
74619	N/A	617,326	778,272	482,433	10,968	-	39,567	22,645	73,180	1,104	-	35,435	-	36,539	52,000	9,800	9,800	6,033	11,008	-	-	
74620	N/A	1,956,184	2,469,027	1,525,790	34,812	-	126,023	3,842	164,677	3,448	-	112,812	123,949	240,209	104,393	(29,821)	(29,821)	(41,613)	25,723	-	-	
74621	N/A	56,707	71,491	44,316	1,007	-	3,635	-	4,642	101	-	3,255	1,379	4,735	3,683	(193)	(193)	(539)	832	-	-	
75001	N/A	8,891,777	11,209,990	6,948,819	157,977	-	569,905	456,391	1,184,273	15,901	-	510,388	-	526,289	790,143	182,313	182,313	128,050	165,308	-	-	
75002	N/A	1,775,738	2,238,698	1,387,719	31,549	-	113,813	-	145,362	3,176	-	101,927	70,489	175,592	106,711	(14,676)	(14,676)	(25,512)	24,635	-	-	
75003	N/A	231,189	291,464	180,672	4,107	-	14,818	-	18,925	413	-	13,270	14,234	27,917	12,295	(3,509)	(3,509)	(4,920)	2,945	-	-	
75005	N/A	1,468,877	1,851,834	1,147,910	26,097	-	94,145	99,710	219,952	2,627	-	84,314	-	86,941	138,213	37,803	37,803	28,839	28,568	-	-	
75007	N/A	4,995,887	6,298,386	3,904,228	88,760	-	320,204	49,636	458,600	8,934	-	286,764	-	295,698	378,589	37,076	37,076	6,589	82,161	-	-	
75011	N/A	6,349,643	8,005,086	4,962,172	112,811	-	406,971	-	519,782	11,355	-	364,470	222,533	598,358	390,905	(43,149)	(43,149)	(81,898)	89,619	-	-	
75014	N/A	2,789,253	3,516,452	2,179,769	49,556	-	178,773	-	228,329	4,988	-	160,103	548,751	713,841	29,175	(161,495)	(161,495)	(178,516)	15,992	-	-	
75015	N/A	763,171	962,141	596,409	13,559	-	48,914	-	62,473	1,365	-	43,806	47,401	92,572	40,456	(11,714)	(11,714)	(16,371)	9,701	-	-	
75016	N/A	181,120	228,341	141,543	3,218	-	11,609	24,310	39,137	324	-	10,396	-	10,720	20,840	8,458	8,458	7,353	4,145	-	-	
75018	N/A	6,259	7,890	4,891	111	-	401	-	512	11	-	359	1,378	1,748	19	(409)	(409)	(447)	29	-	-	
75021	N/A	762,981	961,901	596,261	13,556	-	48,902	-	62,458	1,364	-	43,795	1,118	46,277	55,070	2,913	2,913	(1,743)	12,097	-	-	
75022	N/A	7,862,141	9,911,913	6,144,171	139,683	-	503,912	123,900	139,683	14,060	-	451,287	-	465,347	610,264	72,818	72,818	24,839	131,671	-	-	
75025	N/A	435,555	553,376	335,956	7,825	-	28,886	25,822	62,533	704	-	25,792	121,438	147,934	8,497	(22,014)	(22,014)	(24,453)	(16,920)	-	-	
75026	N/A	945,809	1,192,394	739,138	16,804	-	60,620	-	77,424	1,691	-	54,289	34,275	90,255	57,870	(6,784)	(6,784)	(12,556)	13,290	-	-	
80101	N/A	33,687,662	42,473,851	26,323,055	598,582	-	2,159,919	7,141	2,765,642	60,186	-	1,934,291	670,904	2,665,381	2,237,446	(65,977)	(65,977)	(271,386)	503,599	-	-	
80103	N/A	1,019,774	1,285,644	796,941	18,118	-	65,361	-	83,479	1,824	-	58,535	866,863	927,222	(199,901)	(269,611)	(269,611)	(275,834)	(28,686)	-	-	
80201	N/A	243,309,832	306,762,498	190,124,780	4,323,156	-	15,598,748	50,589	19,972,493	434,793	-	13,969,387	2,459,669	16,863,849	16,912,902	277,382	277,382	(1,206,482)	3,760,360	-	-	
80202	N/A	2,316,634	2,920,613	1,810,422	41,159	-	148,481	506,522	696,162	4,143	-	132,975	-	137,118	328,369	170,007	170,007	155,870	63,161	-	-	
80302	N/A	18,545,207	23,380,207	14,492,862	329,485	-	1,188,628	-	1,518,113	33,165	-	1,064,495	965,691	2,063,351	1,041,911	(225,816)	(225,816)	(338,989)	245,383	-	-	
80401	N/A	83,806,087	105,662,315	65,486,438	1,489,086	-	5,372,970	734	6,862,790	149,752	-	4,811,729	5,830,771	5,778,382	5,830,771	100,720	100,720	(410,361)	1,293,326	-	-	
80402	N/A	34,291,764	43,234,897	26,795,728	609,304	-	2,198,512	5,261	2,813,077	61,276	-	1,968,863	375,150	2,405,289	2,374,218	29,596	29,596	(179,528)	528,124	-	-	
80403	N/A	26,687,278	33,645,032	20,855,796	474,142	-	1,710,482	-	2,184,624	47,725	-	1,531,850	258,005	1,837,580	1,857,018	32,710	32,710	(130,150)	411,774	-	-	
80404	N/A	32,919,715	41,502,354	25,726,372	584,871	-	2,109,940	-	2,694,811	58,871	-	1,889,592	252,598	2,201,061	2,311,451	61,101	61,101	(139,793)	511,341	-	-	
80405	N/A	138,034,495	174,038,414	107,855,376	2,452,733	-	8,850,834	8,479	11,312,046	246,561	-	7,926,216	1,667,914	9,840,691	9,504,538	65,846	65,846	(775,673)	2,115,336	-	-	
80406	N/A	1,115,170	1,405,911	871,493	19,813	-	71,475	21,111	112,399	1,994	-	87,678	64,011	66,005	87,678	11,446	11,446	4,641	18,859	-	-	
80407	N/A	4,561,578	5,750,846	3,564,820	81,044	-	292,368	-	373,412	8,158	-	261,835	514,114	784,107	168,864	(142,960)	(142,960)	(170,797)	46,021	-	-	
80409	N/A	2,476,513	3,122,175	1,935,366	43,999	-	158,728	-	202,727	4,429	-	142,152	19,662	166,243	173,680	4,388	4,388	(10,725)	38,434	-	-	
80502	N/A	9,807,240	12,364,128	7,664,244	174,241	-	628,581	-	802,822	17,538	-	562,936	723,911	1,304,385	483,601	(186,809)	(186,809)	(246,658)	118,713	-	-	
80503	N/A	19,037,462	24,002,850	14,875,427	338,272	-	1,220,644	142,752	1,701,668	34,009	-	1,093,131	18,071	1,145,211	1,423,568	121,837	121,837	5,765	307,019	-	-	
80601	N/A	26,200,436	33,031,398	20,475,195	465,495	-	1,679,309	-	2,144,804	46,852	-	1,503,930	1,057,933	2,608,715	1,568,865	(222,186)	(222,186)	(382,068)	362,527	-	-	
80602	N/A	9,211,914	11,613,591	7,199,003	163,664	-	590,424	-	754,088	16,474	-	528,764	476,626	1,021,864	1,021,864	(111,202)	(111,202)	(167,418)	122,047	-	-	
80603	N/A	11,376,444	14,342,446	8,890,558	202,121	-	729,156	436,871	1,368,148	20,345	-	653,008	-	673,353	964,459	186,780	186,780	117,355	203,879	-	-	
80606	N/A	2,022,479	2,549,768	1,580,544	35,933	-	129,628	-	165,561	3,617	-	116,090	16,343	136,050	141,748	3,494	3,494	(8,849)	31,372	-	-	
80701	N/A	216,295,005	272,699,051	169,018,682	3,843,084	-	13,866,030	6,125	17,715,239	386,578	-	12,417,721	4,474,384	17,278,683	14,301,189	(486,685)	(486,685)	(1,805,973)	3,215,898	-	-	
80702	N/A	3,545,407	4,469,745	2,770,694	62,990	-	227,238	-	290,228	6,340	-	203,506	480,114	689,960	105,795	(136,564)	(136,564)	(158,200)	31,595	-	-	
80704	N/A	5,785,231	7,293,523	4,521,090	102,784	-	347,180	347,180	820,760	10,346	-	332,072	-	342,418	529,967	134,496	134,496	99,191	110,158	-	-	
80801	N/A	321,030,357	404,759,175	250,848,664	5,704,254	-	20,583,154	744,736	27,032,144	573,547	-	18,433,014	6,077	19,012,638	23,558,507	1,607,810	1,607,810	(349,663)	5,153,549	-	-	
80902	N/A	21,921,442	27,636,675	17,131,351	389,469	-	1,405,022	-	1,794,941	39,203	-	1,258,291	36,472	1,333,966	1,580,845	82,323	82,323	(51,453)	347,334	-	-	
81001	N/A	500,134,771	630,574,114	390,800,642	8,886,640	-	32,066,098	15,952	40,968,690	893,571	-	28,716,477	5,863,521	35,473,569	34,488,361	291,641	291,641	(2,758,027)	7,669,867	-	-	
81002	N/A	8,348,226	10,524,727	6,524,041	148,319	-	535,067	-	683,386	14,929	-	479,188	179,052	673,169	549,825	(20,850)	(20,850)	(71,795)	123,712	-	-	
81003	N/A	4,535,026	5,717,372	3,544,070	80,572	-	290,666	255,478	525,478	8,110	-	260,311	-	268,421	410,169	100,160	100,160	72,485	85,488	-	-	
81004	N/A	2,282,496	2,877,575	1,783,744	40,552	-	146,293	17,780	204,625	4,082	-	131,015	-	135,097	171,419	15,391	15,391	1,462	37,284	-	-	
81102	N/A	101,339,439	127,772,594	79,182,601	1,800,709	-	6,498,046	2,263	8,301,018	181,007	-	5,819,207	659,195	6,659,409	7,155,565	225,964	225,964	(391,818)	1,581,499	-	-	
81201	N/A	57,483,997	72,470,895	44,923,072	1,021,294	-	3,684,352	-	4,705,64													

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter
82502	N/A	27,135,032	34,210,616	21,204,574	482,119	-	1,739,428	-	2,221,547	48,507	-	1,557,754	659,473	2,265,734	1,763,911	(91,194)	(91,194)	(256,731)	394,936	-	-	
82601	N/A	477,544,192	602,089,802	373,150,567	8,485,201	-	30,617,268	-	39,102,469	853,243	-	27,419,026	6,252,680	34,524,949	32,720,143	68,386	68,386	(2,843,631)	7,284,377	-	-	
82602	N/A	915,274	1,153,899	715,276	16,261	-	58,663	-	74,924	1,637	-	52,537	285,838	340,012	(23,856)	(86,423)	(86,423)	(92,008)	(235)	-	-	
82603	N/A	1,959,893	2,470,865	1,531,633	34,821	-	125,616	51,770	212,207	3,505	-	112,498	-	116,003	158,728	24,753	24,753	12,792	33,905	-	-	
82604	N/A	1,649,049	2,078,979	1,288,712	29,298	-	105,693	953,294	1,088,285	2,949	-	94,655	-	97,604	421,081	308,354	308,354	298,291	75,682	-	-	
82701	N/A	32,189,170	40,584,851	25,151,825	571,962	-	2,063,913	358,477	2,994,352	57,503	-	1,848,309	-	1,905,812	2,452,052	251,035	251,035	54,780	531,693	-	-	
82702	N/A	4,429,578	5,584,432	3,461,663	78,698	-	283,907	499,299	861,904	7,921	-	254,258	-	262,179	479,570	176,770	176,770	149,738	96,446	-	-	
82801	N/A	105,655,365	133,205,459	82,564,039	1,877,221	-	6,772,786	-	8,650,007	188,871	-	6,065,406	691,569	6,945,846	7,457,931	234,733	234,733	(409,816)	1,644,513	-	-	
82901	N/A	122,600,682	154,577,755	95,797,176	2,178,466	-	7,860,938	52,823	10,092,227	219,014	-	7,039,753	343,941	7,602,708	8,813,068	429,936	429,936	(317,554)	1,947,199	-	-	
83001	N/A	64,362,164	81,145,971	50,294,469	1,143,570	-	4,126,033	583,337	5,852,940	115,035	-	3,695,071	-	3,810,106	4,860,059	459,709	459,709	67,125	1,056,292	-	-	
83005	N/A	33,163,232	41,809,359	25,916,678	589,197	-	2,125,548	43,989	589,197	59,306	-	1,903,570	-	1,962,876	2,422,878	155,882	155,882	(46,498)	530,593	-	-	
83101	N/A	26,470,503	33,371,740	20,686,388	470,291	-	1,696,588	1,598,775	3,765,654	47,338	-	1,519,407	-	1,566,745	2,428,117	618,628	618,628	457,090	504,563	-	-	
83202	N/A	99,954,414	126,017,831	78,109,184	1,775,927	-	6,407,311	-	8,183,238	178,682	-	5,738,105	744,305	6,661,092	7,026,112	192,685	192,685	(417,092)	1,553,870	-	-	
83203	N/A	26,685,571	33,642,880	20,854,462	474,112	-	1,710,372	-	474,112	47,722	-	1,886,802	163,377	1,742,851	1,886,802	62,610	62,610	(100,239)	416,651	-	-	
83204	N/A	35,291,159	44,492,067	27,579,628	627,003	-	2,261,935	-	2,888,938	63,112	-	2,025,713	121,130	2,209,955	2,525,263	112,805	112,805	(102,561)	553,933	-	-	
83205	N/A	226,063,774	285,017,415	176,650,022	4,016,697	-	14,492,767	4,206	18,513,670	403,999	-	12,978,957	3,871,023	17,253,979	15,201,425	(254,704)	(254,704)	(1,633,465)	3,402,565	-	-	
83206	N/A	300,339,081	378,694,246	234,657,037	5,337,062	-	19,261,718	3,534,507	28,133,287	536,177	-	17,249,203	7,650	17,793,030	22,940,170	2,400,294	2,400,294	570,164	4,969,504	-	-	
83207	N/A	838,274	1,056,824	655,102	14,893	-	53,728	-	68,621	1,499	-	48,117	43,942	93,558	47,004	(10,299)	(10,299)	(15,415)	11,076	-	-	
83301	N/A	53,028,816	66,854,184	41,441,399	942,141	-	3,398,803	942,141	4,340,944	94,832	-	3,043,855	2,189,045	5,327,732	3,160,149	(464,833)	(464,833)	(788,443)	731,320	-	-	
83402	N/A	46,120,465	58,148,002	36,039,206	819,469	-	2,956,767	-	3,776,236	82,420	-	2,647,923	306,996	3,037,339	3,253,848	100,545	100,545	(180,738)	718,544	-	-	
83501	N/A	11,340,500	14,303,282	8,856,088	201,607	-	728,251	571	930,429	20,172	-	652,086	102,025	774,283	792,672	16,385	16,385	(52,504)	175,880	-	-	
83601	N/A	67,978,368	85,711,985	53,113,215	1,207,959	-	4,359,402	-	5,567,361	121,379	-	3,903,941	1,737,277	5,762,597	4,390,657	(258,107)	(258,107)	(672,397)	993,375	-	-	
83701	N/A	127,092,589	160,230,747	99,317,941	2,258,069	-	8,146,563	3,280	10,407,912	227,224	-	7,295,731	2,174,834	9,697,789	8,546,027	(142,433)	(142,433)	(917,850)	1,912,839	-	-	
83802	N/A	88,822,834	111,980,280	69,413,937	1,578,080	-	5,692,983	495	7,271,558	158,842	-	5,098,445	3,158,925	8,416,212	5,453,829	(617,998)	(617,998)	(1,160,040)	1,251,380	-	-	
83805	N/A	37,256,291	46,981,911	29,102,521	662,168	-	2,390,699	-	3,052,867	66,408	-	2,140,806	1,205,596	3,412,810	2,327,686	(221,247)	(221,247)	(447,968)	550,517	-	-	
83806	N/A	44,094,532	55,592,398	34,457,125	783,447	-	2,826,622	-	3,610,069	78,819	-	2,531,391	670,634	3,280,844	2,991,384	(23,199)	(23,199)	(292,183)	667,806	-	-	
83810	N/A	1,811,583	2,283,888	1,415,731	32,186	-	116,111	446,304	594,601	3,240	-	103,985	-	107,225	148,813	148,813	148,813	137,758	51,993	-	-	
83901	N/A	153,582,597	193,626,920	120,019,735	2,728,702	-	9,844,365	-	12,573,067	274,599	-	8,816,229	2,731,310	11,822,138	10,294,137	(205,118)	(205,118)	(1,142,200)	2,303,368	-	-	
84002	N/A	367,742,957	463,661,801	287,342,207	6,534,407	-	23,579,716	33,300	30,147,423	656,884	-	21,116,429	1,555,799	23,329,112	26,236,821	1,090,941	1,090,941	(1,151,011)	5,787,440	-	-	
84003	N/A	323,765,019	408,265,125	252,925,273	5,754,019	-	20,771,684	252,925,273	5,754,019	577,410	-	18,600,799	29,369,479	577,410	24,423,934	2,276,207	2,276,207	305,050	5,304,760	-	-	
84004	N/A	1,858,428	2,342,946	1,452,339	33,018	-	119,113	92,384	244,515	3,323	-	106,674	-	109,997	164,194	37,154	37,154	25,813	34,395	-	-	
84005	N/A	2,689,116	3,390,207	2,101,512	47,776	-	172,355	324,859	544,990	4,809	-	154,355	-	159,164	298,010	114,186	114,186	97,775	59,677	-	-	
84006	N/A	10,457,946	13,184,482	8,172,763	185,802	-	670,287	827,415	1,683,504	18,702	-	600,286	-	618,988	1,021,173	306,282	306,282	242,462	209,489	-	-	
84007	N/A	464,844	586,035	363,270	8,259	-	29,793	-	38,052	831	-	26,682	1,214,554	1,242,067	(350,101)	(381,877)	(381,877)	(384,714)	(55,549)	-	-	
84008	N/A	1,019,395	1,285,165	796,645	18,111	-	65,337	28,436	111,884	1,823	-	58,513	-	60,036	83,036	13,351	13,351	7,130	17,714	-	-	
84009	N/A	2,917,270	3,677,844	2,279,813	51,830	-	186,978	-	238,808	5,217	-	167,451	487,977	660,645	57,682	(141,739)	(141,739)	(159,541)	21,181	-	-	
84010	N/A	561,189	707,498	438,562	9,970	-	35,969	-	45,939	1,004	-	32,212	5,126	38,342	39,145	783	783	(2,642)	8,674	-	-	
84011	N/A	1,236,929	1,559,414	966,645	21,976	-	900,941	1,002,196	2,002,196	2,212	-	71,000	-	73,212	374,597	290,043	290,043	282,494	66,404	-	-	
84101	N/A	23,864,456	30,086,260	18,649,793	423,990	-	1,529,557	162,005	2,115,552	42,677	-	1,369,820	-	1,412,497	1,784,715	153,372	153,372	7,738	388,574	-	-	
84203	N/A	107,906,841	136,060,649	84,306,198	1,917,560	-	6,920,892	32,632	8,871,084	192,603	-	6,197,741	1,145,717	7,536,061	7,488,215	108,216	108,216	(549,211)	1,667,804	-	-	
84207	N/A	114,730,633	144,651,717	89,651,132	2,038,557	-	7,355,575	925,458	10,319,590	205,013	-	6,587,242	41,347	6,833,602	8,617,110	772,684	772,684	73,008	1,867,613	-	-	
84208	N/A	27,062,854	34,120,707	21,147,041	480,859	-	1,735,049	5,740	2,221,648	48,359	-	1,553,813	831,163	2,433,335	1,705,015	(145,344)	(145,344)	(310,384)	389,388	-	-	
84209	N/A	81,928,545	103,316,897	63,996,729	1,456,165	-	5,257,547	99,174	6,812,886	146,014	-	4,707,969	5,059,562	5,917,024	5,917,024	311,577	311,577	(186,932)	1,317,102	-	-	
84210	N/A	39,470,918	49,773,040	30,834,143	701,496	-	2,532,442	-	3,233,938	70,384	-	2,267,762	311,662	2,649,808	2,774,041	73,872	73,872	(166,410)	602,796	-	-	
84211	N/A	53,703,202	67,704,697	41,968,107	954,129	-	3,442,096	-	4,396,225	96,033	-	3,082,621	925,372	4,104,062	3,608,601	(62,534)	(62,534)	(390,244)	807,510	-	-	
84212	N/A	97,524,921	122,953,278	76,212,284	1,732,730	-	558	7,984,508	174,366	1,736,366	-	5,598,344	15,446	6,188,156	6,953,404	286,342	286,342	(309,244)	1,532,362	-	-	
84213	N/A	4,799,215	6,050,439	3,750,531	85,266	-	307,599	95,089	487,954	8,583	-	275,475	-	284,058	378,668	50,599	50,599	21,312	81,384	-	-	
84214	N/A	3,296,390	4,155,806	2,576,091	58,566	-	211,277	-	269,843	5,895	-	189,213	98,832	293,940	208,214	(17,123)	(17,123)	(37,240)	47,391	-	-	
84215	N/A	2,4																				

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Plan Year Ending June 30, 2015

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2015			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Discount Rate 7.50%	Discount Rate Less 1.00% 6.50%	Discount Rate Plus 1.00% 8.50%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Total Employer Pension Expense	2016	2017	2018	2019	2020	Thereafter
92114	N/A	736,212	1,002,893	497,814	14,592	-	64,174	192,651	271,417	-	-	56,119	-	56,119	116,299	53,041	53,041	52,396	56,821	-	-
92116	N/A	427,813	582,782	289,280	8,479	-	37,292	134,784	180,555	-	-	32,611	-	32,611	73,597	36,837	36,837	36,463	37,806	-	-
92117	N/A	351,858	479,313	237,920	6,974	-	30,671	272	37,917	-	-	26,821	-	26,821	31,399	1,166	1,166	858	7,906	-	-
92118	N/A	137,722	187,610	93,126	2,730	-	12,005	11,172	25,907	-	-	10,498	-	10,498	15,205	3,371	3,371	3,251	5,415	-	-
92202	N/A	1,355,929	1,773,429	993,268	25,385	-	101,450	51,668	178,503	1,298	-	89,697	-	90,995	123,209	19,448	19,448	14,467	34,146	-	-
92204	N/A	4,246,507	5,764,846	2,892,046	83,764	-	365,639	367,496	816,899	350	-	320,007	-	320,357	475,112	113,678	113,678	108,936	160,250	-	-
92302	N/A	11,951,342	15,749,791	8,631,812	226,142	-	921,145	-	1,147,287	9,349	-	812,586	134,415	956,350	937,567	2,489	2,489	(35,299)	221,257	-	-
92310	N/A	2,192,949	2,979,703	1,490,723	43,311	-	189,426	-	232,737	134	-	165,750	61,048	226,932	177,928	(9,182)	(9,182)	(11,493)	35,662	-	-
92313	N/A	1,025,039	1,396,342	693,114	20,316	-	89,351	-	109,667	-	-	78,135	25,366	103,501	84,581	(3,494)	(3,494)	(4,392)	17,547	-	-
92318	N/A	77,307	105,310	52,273	1,532	-	6,739	-	8,271	-	-	5,893	2,269	8,162	6,285	(358)	(358)	(425)	1,249	-	-
92319	N/A	3,487,956	4,741,205	2,369,081	68,925	-	301,718	-	370,643	180	-	263,982	22,873	287,035	302,792	4,858	4,858	1,280	72,611	-	-
92404	N/A	733,137	954,151	541,949	13,630	-	53,779	73,466	140,875	785	-	47,623	-	48,408	79,300	24,015	24,015	21,080	23,358	-	-
92502	N/A	1,834,176	2,409,933	1,332,188	34,560	-	139,734	137,711	312,005	1,562	-	123,374	-	124,936	188,922	46,660	46,660	40,490	53,258	-	-
92606	N/A	12,243,670	16,678,736	8,278,960	242,671	-	1,067,256	-	1,309,927	-	-	933,290	24,323	957,613	1,083,690	31,668	31,668	20,950	268,027	-	-
92609	N/A	122,058	162,999	85,929	2,353	-	9,895	454	12,702	58	-	8,697	-	8,755	10,480	558	558	283	2,548	-	-
92805	N/A	1,040,056	1,416,799	703,268	20,614	-	90,660	80,225	191,499	-	-	79,280	-	79,280	113,734	24,368	24,368	23,458	40,024	-	-
93005	N/A	4,721,485	6,224,847	3,407,223	89,395	-	364,532	37,131	491,058	3,645	-	321,529	44,793	369,967	382,582	12,696	12,696	(2,091)	97,791	-	-
93706	N/A	611,262	832,681	413,325	12,115	-	53,282	-	65,397	-	-	46,594	55,136	101,730	39,898	(12,624)	(12,624)	(13,159)	2,074	-	-
93808	N/A	754,531	985,335	554,298	14,095	-	56,109	14,095	70,204	749	-	49,632	86,166	136,547	37,418	(20,059)	(20,059)	(22,909)	(3,318)	-	-
94215	N/A	739,438	1,007,287	499,995	14,656	-	64,455	-	79,111	-	-	56,365	92,428	148,793	41,486	(22,049)	(22,049)	(22,697)	(2,887)	-	-
94216	N/A	3,026,283	4,113,878	2,055,268	59,807	-	261,835	-	321,642	152	-	229,083	36,122	265,357	258,372	(165)	(165)	(3,259)	59,874	-	-
94218	N/A	1,066,721	1,445,016	729,707	20,979	-	91,142	3,592	115,713	143	-	79,809	4,620	84,572	93,583	3,329	3,329	1,978	22,504	-	-
94219	N/A	633,601	863,113	428,430	12,558	-	55,230	-	67,788	-	-	48,297	7,020	55,317	54,563	121	121	(433)	12,662	-	-
94220	N/A	725,424	988,196	490,519	14,378	-	63,234	140,179	217,791	-	-	55,296	-	55,296	101,515	39,184	39,184	38,549	45,577	-	-
94221	N/A	659,690	898,652	446,071	13,075	-	57,504	51,210	121,789	-	-	50,286	-	50,286	72,226	15,543	15,543	14,965	25,454	-	-
94224	N/A	124,776	169,974	84,372	2,473	-	10,876	-	13,349	-	-	9,511	2,720	12,231	10,392	(329)	(329)	(438)	2,213	-	-
94225	N/A	881,388	1,200,657	595,980	17,469	-	76,829	-	94,298	-	-	67,185	115,926	183,111	47,934	(27,798)	(27,798)	(28,570)	(4,647)	-	-
94226	N/A	686,955	935,794	464,508	13,616	-	59,881	47,411	120,908	-	-	52,364	-	52,364	73,652	14,626	14,626	14,025	25,266	-	-
94227	N/A	747,537	1,017,261	506,570	14,795	-	64,921	61,868	141,584	19	-	56,786	-	56,805	83,083	19,035	19,035	18,326	28,383	-	-
94228	N/A	182,860	249,098	123,647	3,624	-	15,940	-	19,564	-	-	13,939	3,256	17,195	15,423	(289)	(289)	(449)	3,396	-	-
94229	N/A	368,749	502,322	249,342	7,309	-	32,143	9,412	48,864	-	-	28,108	-	28,108	35,311	3,627	3,627	3,304	10,200	-	-
94231	N/A	372,737	507,755	252,039	7,388	-	32,491	-	39,879	-	-	28,412	2,486	30,898	32,531	504	504	178	7,794	-	-
94232	N/A	18,417	25,088	12,453	365	-	1,605	4,634	6,604	-	-	1,404	-	1,404	2,861	1,278	1,278	1,262	1,383	-	-
94504	N/A	153,924	204,924	109,014	2,954	-	12,336	21,023	36,313	84	-	10,851	-	10,935	19,435	7,032	7,032	6,652	4,666	-	-
94607	N/A	594,479	809,820	401,977	11,783	-	51,820	3,528	67,131	-	-	45,315	-	45,315	53,859	2,779	2,779	2,258	14,001	-	-