

**GASB 68 Collective and Allocated Amounts**

	June 30, 2014 Net Pension Liability	FY 2013-14 Pension Expense	June 30, 2014 Deferred Inflows	June 30, 2014 Deferred Outflows
PRGRS Collective GASB 68 Amounts	30,092,029,000	1,725,733,893	(240,809,036)	1,027,121,143

**Additional Deferred Outflow Amounts  
(to be determined)**

**PRGRS Collective GASB 68 Amounts Allocated by Proportionate Share**

Agency Code	Agency Name	Employer Contributions for Proportionate Share	Proportionate Share	Net Pension Liability	Pension Expense	Deferred Inflows	Deferred Outflows	Unpaid Additional Uniform Contribution	Employer Contributions for FY 2014-15
various	Central Government	381,422,873	58.00176%	17,754,827,055	1,018,213,386	(42,081,576)	606,019,560		
101	Senado de Puerto Rico	324,215	0.05479%	16,486,319	945,581	(131,946)	562,790		
103	Cámara de Representantes de P.R.	234,497	0.03927%	10,915,566	625,992	(87,351)	372,577		
114	Oficina del Contralor	2,968,848	0.45925%	138,201,349	7,825,645	(1,105,845)	4,717,180		
115	Corporación de Servicio Centro Médico	11,980,846	1.85330%	557,695,587	31,983,027	(4,462,814)	19,035,637		
155	Corporación Desarrollo del Cine en P.R.	0	0.00000%	0	0	0	0		
163	Fondo del Seguro del Estado	30,451,767	4.71209%	1,417,992,700	81,318,089	(11,347,132)	48,398,846		
168	Departamento de la Vivienda	1,389,415	0.21493%	64,675,849	3,705,065	(517,553)	2,207,559		
174	Compañía de Fomento Recreativo (Parques Nacionales)	2,382,337	0.36852%	110,895,262	6,359,681	(887,430)	3,795,151		
196	Instituto de Cultura y Patrimonio	535,041	0.08276%	24,965,585	1,428,259	(199,505)	850,094		
201	Autoridad de Acueductos y Alcantarillados	32,240,564	4.98725%	1,500,763,784	86,096,610	(12,009,741)	51,225,067		
203	Autoridad de Edificios Públicos	7,635,617	1.18114%	355,428,798	20,383,380	(2,844,298)	12,131,766		
204	Autoridad de Energía Eléctrica	10,254	0.00159%	477,314	27,373	(3,820)	16,292		
205	Autoridad Metropolitana de Autobuses	6,307,538	0.97570%	293,609,155	16,838,056	(2,349,594)	10,021,663		
206	Autoridad de los Puertos	5,823,059	0.90076%	271,057,194	15,544,734	(2,169,113)	9,251,904		
207	Autoridad de Tierras de P.R.	1,194,413	0.18476%	55,598,538	3,188,501	(444,924)	1,897,730		
208	Autoridad de Carreteras	10,853,044	1.69039%	505,663,103	28,999,040	(4,046,528)	17,259,629		
209	Autoridad de Navegación de PR	36,482	0.00874%	1,507,780	88,741	(21,040)	88,741		
210	Autoridad para el Manejo de los Desperdicios Sólidos	304,502	0.4710%	14,174,247	812,972	(113,428)	483,805		
211	Administración de Terrenos	630,325	0.10060%	30,271,938	1,736,851	(242,249)	1,033,262		
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	187,341	0.02869%	8,720,534	500,110	(69,785)	287,655		
214	Administración de Compensaciones de Accidentes de Auto	3,180,956	0.49206%	148,070,084	8,491,603	(1,184,919)	5,054,027		
217	Corporación de las Artes Musicales	175,514	0.02715%	8,170,007	468,538	(65,380)	278,864		
218	Asociación de Empleados del ELA	3,016,826	0.46657%	140,430,011	8,053,455	(1,123,780)	4,793,251		
219	Banco Gubernamental de Fomento	3,452,302	0.53033%	160,700,980	9,215,968	(1,285,997)	5,485,159		
220	Autoridad/Banco y Agencia Fin. De la Vivienda (BGF)	237,646	0.03676%	11,062,172	634,399	(88,524)	377,581		
221	Corporación para el Desarrollo de Comercios y Exportaciones	991,387	0.15336%	46,148,464	2,646,547	(369,289)	1,575,170		
222	Compañía de Fomento Industrial (PRIDCO)	3,711,844	0.57418%	172,782,382	9,909,817	(1,382,677)	5,897,523		
223	Compañía de Desarrollo Coop. de P.R.	0	0.00000%	0	0	0	0		
224	Compañía de Turismo	2,612,306	0.40409%	121,800,038	6,873,584	(973,094)	4,150,533		
225	Corporación Renov. Urbana y Vivienda	0	0.00000%	0	0	0	0		
226	Corporación del Crédito y Desarrollo Comercial Agrícola	0	0.00000%	0	0	0	0		
227	Corporación del Centro Cardiovascular	2,663,449	0.41201%	123,980,711	7,110,113	(992,146)	4,231,792		
228	Crop. Sup. Y Seg. Coop. (COSSEC)	552,836	0.10099%	30,388,795	1,742,753	(243,184)	1,037,251		
229	Corporación Asucarera de PR (Land Authority)	359,268	0.13252%	39,897,964	2,293,823	(320,080)	1,365,236		
234	Corporación Nuevo Centro San Juan	0	0.00000%	0	0	0	0		
235	Autoridad de Conservación y Desarrollo de Culebra	33,952	0.00525%	1,590,434	90,635	(12,647)	53,944		
241	Administración de Servicios y Desarrollo Agropecuario	3,600,465	0.55695%	167,597,815	9,611,490	(1,341,188)	5,720,560		
242	Oficina de Ética Gubernamental	651,735	0.10082%	30,337,572	1,739,815	(242,774)	1,035,502		
243	Instituto de Ciencias Forenses	1,112,221	0.17205%	51,772,699	2,969,089	(414,307)	1,787,140		
245	Banco de Desarrollo Económico (EDE)	731,194	0.11311%	34,036,311	1,951,933	(272,373)	1,161,760		
247	Comisión Industrial (FSE)	1,293,771	0.19858%	59,758,172	3,427,044	(478,210)	2,098,708		
248	Corporación de Empresas Adecuamiento y Trabajo	129,834	0.02009%	6,043,634	346,594	(48,364)	206,295		
250	Oficina del Panel del Fisco Especial Independiente	761,499	0.11780%	35,446,956	2,032,831	(283,661)	1,209,899		
254	Telefónica Larga Distancia	113,940	0.01763%	5,303,775	304,164	(42,443)	181,032		
252	Oficina de Preservación Histórica (ICP)	128,188	0.01983%	5,967,473	342,225	(47,754)	203,696		
264	Oficina de Servicios Legislativos	76,021	0.01207%	3,631,781	208,277	(29,063)	123,962		
265	Superintendencia del Capital	85,943	0.01329%	4,000,540	229,425	(32,014)	136,549		

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**GASB 68 Collective and Allocated Amounts**

Additional Deferred Outflow Amounts  
(to be determined)

PRGRS Collective GASB 68 Amounts Allocated by Proportionate Share

Agency Code	Agency Name	Employer Contributions for Proportionate Share	Proportionate Share	Net Pension Liability	Pension Expense	Deferred Inflows	Deferred Outflows	Unpaid Additional Uniform Contribution	Employer Contributions for FY 2014-15
265	Administración de Vivienda Pública	1,154,446	0.17689%	53,738,208	3,081,808	(430,036)	1,834,228		
270	Corporación de Seguros Agrícolas	176,836	0.02735%	8,231,504	473,065	(65,872)	280,963		
271	Fiducioso Institucional de la Guardia Nacional	18,176	0.00281%	846,055	48,520	(6,770)	28,678		
272	Escuela de Artes Plásticas	236,775	0.03663%	11,021,632	632,074	(88,200)	376,198		
275	Consejo General de Educación	0	0.00000%	0	0	0	0		
279	Centro de Recaudación de Ingresos Municipales(CRIM)	2,075,378	0.32104%	96,606,636	5,540,248	(773,087)	3,297,442		
281	UPR Sistema de Retiro	0	0.00000%	0	0	0	0		
282	UPR Colegios Regionales	0	0.00000%	0	0	0	0		
283	UPR Administración Central	0	0.00000%	0	0	0	0		
284	UPR Escuela de Medicina	0	0.00000%	0	0	0	0		
286	UPR Oficina de Nominas	0	0.00000%	0	0	0	0		
287	UPR Humacao	0	0.00000%	0	0	0	0		
288	UPR Cayey	0	0.00000%	0	0	0	0		
289	ASOMEDIC INC.	0	0.00000%	0	0	0	0		
292	Administración de Seguros de Salud	393,921	0.06094%	18,336,611	1,051,578	(146,737)	625,677		
293	Consejo de Educación Superior	146,754	0.02270%	6,831,244	391,762	(54,666)	233,169		
294	Compañía para el Desarrollo Integral de la Península de Cauter	0	0.00000%	0	0	0	0		
295	Corporación Conservatorio de Música	393,711	0.06090%	18,326,808	1,051,016	(146,659)	625,543		
296	Junta de Gobierno Servicio 911	660,515	0.10217%	30,746,279	1,763,254	(246,045)	1,049,452		
298	UPR Ponce	0	0.00000%	0	0	0	0		
299	Corporación Proyecto Caño Martín Peña	99,865	0.01545%	4,648,616	266,591	(37,200)	158,670		
301	Adjuntas	373,715	0.05781%	17,396,050	897,638	(139,210)	593,774		
302	Aguaada	927,912	0.14354%	43,193,300	2,477,073	(345,651)	1,474,302		
303	Aguaadilla	1,712,250	0.26487%	79,703,855	4,570,900	(637,824)	2,720,505		
304	Agua Buenos	372,183	0.05757%	17,324,716	993,547	(138,640)	591,339		
305	Aibonito	552,949	0.08553%	25,739,194	1,476,105	(205,976)	878,547		
306	Añasco	402,653	0.06229%	18,743,067	1,074,889	(149,990)	633,752		
307	Arcebo	2,399,839	0.37123%	111,709,942	6,406,402	(893,990)	3,812,958		
308	Arroyo	447,303	0.06919%	20,821,450	1,194,062	(166,622)	710,693		
309	Barceloneta	1,273,878	0.19705%	59,297,671	3,400,635	(474,525)	2,023,988		
310	Barranquitas	696,510	0.09846%	28,628,879	1,699,173	(237,103)	1,011,313		
311	Bayamón	3,394,631	0.52511%	158,016,436	9,062,012	(1,264,514)	5,393,522		
312	Cabo Rojo	1,305,009	0.20187%	60,746,784	3,489,739	(486,121)	2,073,450		
313	Caguas	4,254,097	0.65806%	196,023,675	11,356,368	(1,584,668)	6,759,076		
314	Camuy	628,484	0.09722%	29,255,280	1,677,748	(234,113)	998,561		
315	Carolina	5,799,684	0.89714%	269,969,113	15,462,334	(2,150,406)	9,214,765		
316	Cataño	1,708,682	0.26431%	79,537,359	4,561,350	(636,491)	2,714,821		
317	Cayey	871,248	0.13477%	40,555,658	2,325,808	(324,943)	1,394,273		
318	Celba	558,846	0.08645%	26,013,661	1,491,845	(208,172)	887,916		
319	Ciales	940,102	0.08355%	25,141,152	1,441,808	(201,190)	853,135		
320	Cidra	1,188,698	0.18389%	55,332,637	3,173,245	(442,795)	1,898,650		
322	Comerio	596,661	0.09230%	27,773,939	1,592,795	(222,259)	947,989		
323	Corozal	501,520	0.07758%	23,345,219	1,338,814	(186,818)	796,635		
324	Culebra	457,334	0.07074%	21,288,394	1,220,858	(170,359)	728,630		
325	Dorado	244,191	0.03777%	11,366,851	651,872	(90,962)	387,981		
326	Fajardo	968,569	0.14963%	45,085,836	2,865,607	(360,796)	1,538,900		
327	Guánica	743,912	0.11507%	34,628,299	1,965,882	(277,110)	1,181,956		
328	Guayama	539,494	0.08345%	25,112,864	1,440,186	(200,964)	857,169		
329	Guayanilla	971,905	0.15034%	45,241,197	2,594,517	(362,039)	1,544,203		
330	Guaynabo	504,517	0.07804%	23,484,728	1,346,815	(187,935)	801,595		
331	Gurabo	6,356,463	0.98327%	295,886,536	16,968,661	(2,367,808)	10,059,395		
332	Hatillo	614,217	0.09501%	28,591,154	1,639,661	(228,798)	975,892		
332	Hatillo	1,094,168	0.16926%	50,932,348	2,920,886	(407,582)	1,738,457		

GASB 68 Expense for Measurement Year Ending June 30, 2014 for Reporting Year Ending June 30, 2015

Appendix A

Puerto Rico Government Employees Retirement System for the purposes described herein and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that third parties be aided by their own actuary other qualified professional when reviewing the Milliman work product.

**GASB 68 Collective and Allocated Amounts**

Additional Deferred Outflow Amounts  
(to be determined)

PRGRS Collective GASB 68 Amounts Allocated by Proportionate Share

Agency Code	Agency Name	Contributions for Proportionate Share	Proportionate Share	Net Pension Liability	Pension Expense	Deferred Inflows	Deferred Outflows	Unpaid Additional Uniform Contribution	Employer Contributions for FY 2014-15
333	Hormigueros	650,196	0.10058%	30,265,947	1,735,708	(242,201)	1,033,057		
334	Humacao	1,892,379	0.29273%	88,088,204	5,051,730	(704,919)	3,006,685		
335	Isabela	880,255	0.13617%	40,974,944	2,349,853	(327,899)	1,388,584		
336	Jayuya	307,170	0.04752%	14,298,451	819,985	(114,422)	488,044		
337	Juana Díaz	682,762	0.10562%	31,781,847	1,822,642	(254,332)	1,084,799		
338	Juncos	605,321	0.09379%	28,223,614	1,618,563	(225,857)	963,347		
339	Lajas	655,987	0.10147%	30,535,488	1,751,166	(244,358)	1,042,258		
340	Lares	711,050	0.10699%	33,098,597	1,868,156	(264,869)	1,129,743		
341	Las Marías	466,671	0.07222%	21,732,384	1,246,319	(173,911)	741,784		
342	Las Piedras	725,689	0.11229%	33,789,340	1,937,769	(270,396)	1,153,320		
343	Loltza	712,959	0.11029%	33,187,461	1,903,252	(265,580)	1,132,778		
344	Luguello	488,500	0.07557%	22,739,173	1,304,058	(181,868)	776,149		
345	Manatí	1,146,972	0.17742%	53,390,333	3,061,858	(427,252)	1,822,354		
346	Maricao	357,557	0.05531%	16,643,885	954,502	(133,191)	588,100		
347	Maunabo	545,041	0.08431%	25,371,084	1,454,995	(203,030)	865,963		
348	Mayagüez	2,237,298	0.34608%	104,143,819	5,972,486	(833,403)	3,554,706		
349	Moca	662,211	0.10244%	30,825,216	1,767,781	(246,876)	1,052,147		
350	Morovis	754,419	0.11670%	35,117,381	2,013,980	(281,024)	1,198,650		
351	Naguabo	461,656	0.07141%	21,489,597	1,232,357	(171,969)	733,487		
352	Naranjo	660,524	0.10219%	30,751,342	1,763,545	(246,085)	1,048,625		
353	Orocovis	313,015	0.04842%	14,570,518	835,598	(116,599)	497,331		
354	Patillas	718,829	0.11119%	33,460,738	1,918,924	(267,767)	1,142,104		
355	Peñuelas	804,786	0.12449%	37,462,395	2,148,414	(299,790)	1,278,691		
356	Ponce	6,806,383	1.05287%	316,629,843	18,169,729	(2,535,405)	10,814,247		
357	Quebradillas	554,174	0.08572%	25,796,219	1,479,375	(206,432)	880,494		
358	Rincón	498,883	0.07717%	23,222,451	1,331,774	(185,836)	792,644		
359	Río Grande	1,030,449	0.15940%	47,965,295	2,750,797	(383,846)	1,637,217		
360	Sabana Grande	576,637	0.08620%	26,841,846	1,589,341	(214,900)	916,184		
361	Salinas	885,098	0.10513%	31,936,676	1,831,522	(255,571)	1,090,084		
362	San Germán	1,005,168	0.15549%	46,789,505	2,683,310	(374,429)	1,597,051		
363	San Juan	27,766,473	4.29516%	1,292,499,629	74,122,965	(10,343,124)	44,116,457		
364	San Lorenzo	386,355	0.05976%	17,984,401	1,031,379	(143,919)	613,856		
365	San Sebastián	814,603	0.14148%	42,573,801	2,441,545	(340,693)	1,453,157		
366	Santa Isabel	521,959	0.08074%	24,297,113	1,383,404	(194,436)	829,325		
367	Toa Alta	885,882	0.13703%	41,234,514	2,364,739	(329,976)	1,407,444		
368	Toa Baja	2,553,369	0.39652%	119,322,073	6,842,947	(954,865)	4,072,780		
369	Trujillo Alto	1,281,439	0.19822%	59,649,629	3,420,819	(477,341)	2,066,001		
370	Tuqueyo	832,741	0.12882%	38,763,182	2,232,012	(310,199)	1,323,091		
371	Vega Alta	757,632	0.11720%	35,266,944	2,022,508	(282,221)	1,203,755		
372	Vega Baja	1,106,538	0.17117%	51,508,181	2,953,919	(412,190)	1,758,111		
373	Vieques	678,387	0.10494%	31,578,172	1,810,962	(252,702)	1,077,847		
374	Villalba	455,011	0.07039%	21,180,275	1,214,658	(169,498)	722,989		
375	Yabucoa	628,878	0.09728%	29,273,601	1,678,796	(234,260)	999,186		
376	Yauco	524,674	0.14304%	43,042,605	2,468,431	(344,445)	1,469,159		
377	Florida	398,587	0.06166%	18,553,778	1,054,032	(148,475)	633,290		
378	Canóvanas	1,149,634	0.17784%	53,514,239	3,068,963	(428,243)	1,826,584		
379	Ponce Muñillo	110,353	0.01707%	5,136,803	294,588	(41,107)	175,333		
413	Corporación para el Desarrollo del Cine de P.R.	14,373	0.00222%	659,034	36,368	(5,354)	22,896		
500	Autoridad del Puerto de las Américas	0	0.00000%	0	0	0	0		
502	Aut de Transporte Marítimo	810,353	0.14082%	42,375,973	2,450,200	(339,110)	1,446,405		
506	Metropistas	5,888	0.00091%	274,097	15,719	(2,193)	9,356		
600	Administración Vivienda Pública	314	0.00005%	14,593	837	(117)	498		
		646,460,149	100.00000%	30,092,029,000	1,725,733,893	(240,809,036)	1,027,121,143		

GASB 68 Expense for Measurement Year Ending June 30, 2014 for Reporting Year Ending June 30, 2015

Puerto Rico Government Employees Retirement System

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