

**Cost Sharing Employer with Special Funding Situation  
(No other Non-employer contributing entities)**

**System: SRS**  
**Employer: TREASURE COUNTY**  
**Payroll Code: SR0252**

**Contributions**

Member contribution rate 9.245%  
 Employer contribution rate 10.115%

Employer contributions for year ended June 30, 2014 \$ 6,869.76

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

Employer proportion at June 30, 2013 \$ 109,668.66  
 Employer Proportionate Share of Net Pension Liability at June 30, 2013 0.102698%

Employer proportion at June 30, 2014 \$ 42,739.67  
 Employer Proportionate Share of Net Pension Liability at June 30, 2014 0.102698%

Employer's Pension Expense for year ended June 30, 2014  
 (includes Support Revenue) \$ 2,387.85

Employer's Deferred Outflows and Deferred Inflows at June 30, 2014

	Deferred <u>Outflows</u>	Deferred <u>Inflows</u>
Differences between actual and expected experience	\$ 0.00	\$ 0.00
Changes of assumptions	\$ 0.00	\$ 43,610.33
Net difference between projected and actual earnings on pension plan investments	\$ 0.00	\$ 18,836.75
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 0.00	\$ 0.00
Employer contributions subsequent to the measurement date	<u>#</u>	<u>\$ 0.00</u>
Total	<u>#</u>	<u>\$ 62,447.08</u>

# To be inserted by each employer

## SRS - TREASURE COUNTY

### Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(11,977.58)
June 30, 2016	\$	(11,977.58)
June 30, 2017	\$	(11,977.58)
June 30, 2018	\$	(11,977.57)
June 30, 2019	\$	(7,268.39)
Thereafter	\$	(7,268.39)

### *Sensitivity of Employer's Proportionate Share of Net Pension Liability to changes in the Discount Rate*

	1% Decrease 6.75%	Discount Rate 7.75%	1% Increase 8.75%
Employer's Proportionate Share of the Net Pension Liability at June 30, 2014	\$ 89,952.06	\$ 42,739.67	\$ 3,775.06

### *Schedule of Employer's Proportionate Share of the Net Pension Liability*

**June 30, 2014**

Employer's proportion of the Net Pension Liability	\$ 42,739.67
Employer's Proportionate Share of the Net Pension Liability	64.35%
Employer's Pensionable payroll	\$ 66,417.18
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	87.2%

### *Schedule of Employer Contributions*

**June 30, 2014**

Employer's Contractually required contribution	\$ 6,869.76
Employer's Contributions in relation to the contractually required contribution	\$ 6,869.76
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 66,417.18
Contributions as a percentage of Pensionable Payroll	10.343%