

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

System: MPORS
Employer: CITY OF EAST HELENA
Payroll Code: PG0325

Contributions

Member contribution rate	9.000%
Employer contribution rate	14.410%
State contribution rate	29.370%

Employer contributions for year ended June 30, 2014	\$	30,454.72
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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Employer proportion at June 30, 2013	\$	279,491.23
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.156111%
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	564,605.75
Total	\$	<u>844,096.98</u>

Employer proportion at June 30, 2014	\$	245,305.79
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.156111%
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	495,547.07
Total	\$	<u>740,852.86</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	79,689.89
Support Revenue provided by the State	\$	53,303.56

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

		<u>Deferred Outflows</u>		<u>Deferred Inflows</u>
Differences between actual and expected experience	\$	0.00	\$	0.00
Changes of assumptions	\$	0.00	\$	0.00
Net difference between projected and actual earnings on pension plan investments	\$	0.00	\$	30,117.06
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	0.00	\$	0.00
Employer contributions subsequent to the measurement date		#	\$	0.00
Total		<u>#</u>	\$	<u>30,117.06</u>

To be inserted by each employer

MPORS - CITY OF EAST HELENA

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(7,529.27)
June 30, 2016	\$	(7,529.27)
June 30, 2017	\$	(7,529.27)
June 30, 2018	\$	(7,529.27)
June 30, 2019	\$	N/A
Thereafter	\$	N/A

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	\$ 353,685.14	\$ 245,305.79	\$ 159,268.25

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

	<u>June 30, 2014</u>
Employer's proportion of the Net Pension Liability	\$ 245,305.79
Employer's Proportionate Share of the Net Pension Liability	0.156111%
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ <u>495,547.07</u>
Total	\$ <u>740,852.86</u>
Employer's Pensionable payroll	\$ 209,459.36
Employer's Proportionate Share of the Net Pension Liability as a percentage of its Pensionable payroll	117.114%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	67.0%

Schedule of Employer Contributions

	<u>June 30, 2014</u>
Employer's Contractually required contribution	\$ 30,454.72
Employer's Contributions in relation to the contractually required contribution	\$ 30,454.72
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 209,459.36
Contributions as a percentage of Pensionable Payroll	14.540%