

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

System: PERS
Employer: HOUSING AUTHORITY OF ANACONDA
Payroll Code: OA0500

Contributions

Member contribution rate		7.9%
Employer contribution rate		8.07%
State contribution rate		0.1%
Employer contributions for year ended June 30, 2014	\$	26,989.49

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

Employer proportion at June 30, 2013	\$	469,313.30
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.029269%
State Net Pension Liability		5,730.98
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	0.037182%
Total	\$	<u>475,044.28</u>

Employer proportion at June 30, 2014	\$	364,700.33
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.029269%
State Net Pension Liability		4,453.51
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	0.037182%
Total	\$	<u>369,153.84</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	28,211.50
Support Revenue provided by the State		335.23
Support Revenue provided by Coal Tax	\$	9,976.94

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	\$	94,232.57
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	283.64	\$	12.05
Employer contributions subsequent to the measurement date	\$	#	\$	0.00
Total	\$	<u>#</u>	\$	<u>94,244.62</u>

To be inserted by each employer

PERS - HOUSING AUTHORITY OF ANACONDA

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(23,467.61)
June 30, 2016	\$	(23,467.61)
June 30, 2017	\$	(23,467.61)
June 30, 2018	\$	(23,558.14)
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 <u>6.75%</u>	Discount Rate <u>7.75%</u>	1% Increase <u>8.75%</u>
Employer's Proportionate Share of the Net Pension Liability at June 30, 2014	\$ 580,200.59	\$ 364,700.33	\$ 182,947.03

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

June 30, 2014

Employer's Proportionate Share of the Net Pension Liability	\$	364,700.33
State's Proportionate Share of the Net Pension Liability associated with the employer	\$	<u>4,453.51</u>
Total	\$	<u>369,153.84</u>
Employer's Pensionable payroll	\$	331,329.48
Employer's Proportionate Share of the Net Pension Liability as a percentage of its Pensionable payroll		110.072%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability		79.9%

Schedule of Employer Contributions

June 30, 2014

Employer's Contractually required DB contribution	\$	26,989.49
Employer's Contribution allocated to PCR		1,229.80
Employer's Contribution allocated to DB-UAL		<u>464.44</u>
Employer's Total Contractually Required Contribution		28,683.73
Employer's Contributions in relation to the contractually required contribution	\$	28,683.73
Employer's Contribution deficiency (excess)	\$	0.00
Employer's Pensionable Payroll	\$	331,329.48
Contributions as a percentage of Pensionable Payroll		8.657%