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

System: PERS
Employer: FORT SHAW IRRIGATION DIST
Payroll Code: OA0507

Contributions

Member contribution rate		7.9%
Employer contribution rate		8.07%
State contribution rate		0.1%
Employer contributions for year ended June 30, 2014	$	9,182.32

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

Employer proportion at June 30, 2013	$	159,669.00
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.009958%
State Net Pension Liability		1,949.80
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	$	0.012650%
Total	$	161,618.80

Employer proportion at June 30, 2014	$	124,077.75
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.009958%
State Net Pension Liability		1,515.18
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	$	0.012650%
Total	$	125,592.93

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	$	9,453.96
Support Revenue provided by the State		114.05
Support Revenue provided by Coal Tax	$	3,394.34

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

		Deferred Outflows		Deferred Inflows
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	$	32,059.65
Changes in proportion and differences between employer contributions and proportionate share of contributions	$	0.00	$	339.90
Employer contributions subsequent to the measurement date	$	#	$	0.00
Total	$	#	$	32,399.55

To be inserted by each employer

PERS - FORT SHAW IRRIGATION DIST

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:		
June 30, 2015	$	(8,128.21)
June 30, 2016	$	(8,128.21)
June 30, 2017	$	(8,128.21)
June 30, 2018	$	(8,014.91)
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	$	197,394.89	$	124,077.75	$	62,241.94

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

		June 30, 2014
Employer's Proportionate Share of the Net Pension Liability	$	124,077.75
State's Proportionate Share of the Net Pension Liability associated with the employer	$	1,515.18
Total	$	125,592.93
Employer's Pensionable payroll	$	112,724.35
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	$	9,182.32
Employer's Contribution allocated to PCR		0.00
Employer's Contribution allocated to DB-UAL		0.00
Employer's Total Contractually Required Contribution		9,182.32
Employer's Contributions in relation to the contractually required contribution	$	9,182.32
Employer's Contribution deficiency (excess)	$	0.00
Employer's Pensionable Payroll	$	112,724.35
Contributions as a percentage of Pensionable Payroll		8.146%