

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

System: PERS
Employer: PRAIRIE COUNTY HOSPITAL DISTRICT
Payroll Code: OA0531

Contributions

Member contribution rate	7.9%
Employer contribution rate	8.07%
State contribution rate	0.1%

Employer contributions for year ended June 30, 2014	\$	51,040.53
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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Employer proportion at June 30, 2013	\$	887,530.64
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.055352%
State Net Pension Liability		10,838.23
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	<u>0.070316%</u>
Total	\$	<u><u>898,368.87</u></u>

Employer proportion at June 30, 2014	\$	689,694.33
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.055352%
State Net Pension Liability		8,422.32
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	<u>0.070316%</u>
Total	\$	<u><u>698,116.65</u></u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	52,550.51
Support Revenue provided by the State		633.99
Support Revenue provided by Coal Tax	\$	18,867.65

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	\$	178,205.67
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	0.00	\$	1,889.40
Employer contributions subsequent to the measurement date	\$	#	\$	<u>0.00</u>
Total	\$	<u>#</u>	\$	<u><u>180,095.07</u></u>

To be inserted by each employer

PERS - PRAIRIE COUNTY HOSPITAL DISTRICT

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(45,181.22)
June 30, 2016	\$	(45,181.22)
June 30, 2017	\$	(45,181.22)
June 30, 2018	\$	(44,551.42)
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	\$ 1,097,232.50	\$ 689,694.33	\$ 345,975.91

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

June 30, 2014

Employer's Proportionate Share of the Net Pension Liability	\$ 689,694.33
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ <u>8,422.32</u>
Total	\$ <u>698,116.65</u>
Employer's Pensionable payroll	\$ 626,585.93
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	\$ 51,040.53
Employer's Contribution allocated to PCR	0.00
Employer's Contribution allocated to DB-UAL	<u>0.00</u>
Employer's Total Contractually Required Contribution	51,040.53
Employer's Contributions in relation to the contractually required contribution	\$ 51,040.53
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 626,585.93
Contributions as a percentage of Pensionable Payroll	8.146%