

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

**System: PERS**  
**Employer: CENTRAL VALLEY FIRE DISTRICT**  
**Payroll Code: OA0569**

**Contributions**

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

Employer contributions for year ended June 30, 2014	\$	3,504.29
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**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

Employer proportion at June 30, 2013	\$	60,935.20
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.003800%
State Net Pension Liability		744.06
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	0.004827%
Total	\$	<u>61,679.26</u>

Employer proportion at June 30, 2014	\$	47,352.35
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.003800%
State Net Pension Liability		578.21
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	0.004827%
Total	\$	<u>47,930.56</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	3,607.96
Support Revenue provided by the State		43.53
Support Revenue provided by Coal Tax	\$	1,295.40

**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	\$	12,235.07
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	0.00	\$	129.72
Employer contributions subsequent to the measurement date	\$	#	\$	0.00
Total	\$	<u>#</u>	\$	<u>12,364.79</u>

# To be inserted by each employer

## PERS - CENTRAL VALLEY FIRE DISTRICT

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(3,102.01)
June 30, 2016	\$	(3,102.01)
June 30, 2017	\$	(3,102.01)
June 30, 2018	\$	(3,058.77)
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	\$ 75,332.70	\$ 47,352.35	\$ 23,753.67

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

**June 30, 2014**

Employer's Proportionate Share of the Net Pension Liability	\$ 47,352.35
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ <u>578.21</u>
Total	\$ <u>47,930.56</u>
Employer's Pensionable payroll	\$ 43,019.44
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	\$ 3,504.29
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	3,504.29
Employer's Contributions in relation to the contractually required contribution	\$ 3,504.29
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 43,019.44
Contributions as a percentage of Pensionable Payroll	8.146%