

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

**System: PERS**  
**Employer: SCHOOL DISTRICT 10 - ANACONDA**  
**Payroll Code: SD0700**

**Contributions**

Member contribution rate	7.9%
Employer contribution rate	7.8%
State contribution rate	0.37%

Employer contributions for year ended June 30, 2014	\$	70,446.98
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**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

Employer proportion at June 30, 2013	\$	1,224,984.41
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.076398%
State Net Pension Liability		57,263.91
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	0.371517%
Total	\$	<u>1,282,248.32</u>

Employer proportion at June 30, 2014	\$	951,927.48
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.076398%
State Net Pension Liability		44,499.42
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	0.371517%
Total	\$	<u>996,426.90</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	75,005.72
Support Revenue provided by the State		3,349.68
Support Revenue provided by Coal Tax	\$	26,929.93

**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	\$	245,962.40
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	0.00	\$	2,696.76
Employer contributions subsequent to the measurement date	\$	#	\$	0.00
Total	\$	<u>#</u>	\$	<u>248,659.16</u>

# To be inserted by each employer

## PERS - SCHOOL DISTRICT 10 - ANACONDA

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(62,389.52)
June 30, 2016	\$	(62,389.52)
June 30, 2017	\$	(62,389.52)
June 30, 2018	\$	(61,490.60)
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	\$ 1,514,418.36	\$ 951,927.48	\$ 477,521.64

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

**June 30, 2014**

Employer's Proportionate Share of the Net Pension Liability	\$	951,927.48
State's Proportionate Share of the Net Pension Liability associated with the employer	\$	<u>44,499.42</u>
Total	\$	<u>996,426.90</u>
Employer's Pensionable payroll	\$	894,760.42
Employer's Proportionate Share of the Net Pension Liability as a percentage of its Pensionable payroll		106.389%
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	\$	70,446.98
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		70,446.98
Employer's Contributions in relation to the contractually required contribution	\$	70,446.98
Employer's Contribution deficiency (excess)	\$	0.00
Employer's Pensionable Payroll	\$	894,760.42
Contributions as a percentage of Pensionable Payroll		7.873%