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

System: GWPORS
Employer: MONTANA STATE UNIVERSITY
Payroll Code: GW5106

Contributions

Member contribution rate		10.560%
Employer contribution rate		9.000%
Employer contributions for year ended June 30, 2014	$	33,763.09

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

Employer proportion at June 30, 2013	$	216,678.55
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.897425%
Employer proportion at June 30, 2014	$	135,697.94
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.897425%
Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	$	31,641.13

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

		Deferred Outflows		Deferred Inflows
Differences between actual and expected experience	$	0.00	$	
Changes of assumptions	$	0.00	$	0
Net difference between projected and actual earnings on pension plan investments	$	0.00	$	78,858.64
Changes in proportion and differences between employer contributions and proportionate share of contributions	$	0.00	$	0.00
Employer contributions subsequent to the measurement date		#	$	0.00
Total		#	$	78,858.64

To be inserted by each employer

GWPORS - MONTANA STATE UNIVERSITY

Employer's Recognition of Deferred Outflows and Deferred Inflows		
Year ended:		
June 30, 2015	$	(19,714.66)
June 30, 2016	$	(19,714.66)
June 30, 2017	$	(19,714.66)
June 30, 2018	$	(19,714.66)
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	$ 349,699.96	$ 135,697.94	$ (39,842.94)

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

		June 30, 2014
Employer's proportion of the Net Pension Liability	$	135,697.94
Employer's Proportionate Share of the Net Pension Liability as a percentage of its Pensionable payroll		36.316%
Employer's Pensionable payroll	$	373,657.12
Plan Fiduciary Net Position as a percentage of the Total Pension Liability		90.2%

Schedule of Employer Contributions

		June 30, 2014
Employer's Contractually required contribution	$	33,763.09
Employer's Contributions in relation to the contractually required contribution	$	33,763.09
Employer's Contribution deficiency (excess)	$	0.00
Employer's Pensionable Payroll	$	373,657.12
Contributions as a percentage of Pensionable Payroll		9.036%