

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

**System: PERS**  
**Employer: UPPER MUSSELSHELL CONSERVATION DIST**  
**Payroll Code: OA9009**

**Contributions**

Member contribution rate		7.9%
Employer contribution rate		8.07%
State contribution rate		0.1%
Employer contributions for year ended June 30, 2014	\$	1,028.82

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

Employer proportion at June 30, 2013	\$	17,889.89
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.001116%
State Net Pension Liability		218.40
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	0.001417%
Total	\$	<u>18,108.29</u>

Employer proportion at June 30, 2014	\$	13,902.12
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.001116%
State Net Pension Liability		169.72
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	0.001417%
Total	\$	<u>14,071.84</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	1,059.26
Support Revenue provided by the State		12.78
Support Revenue provided by Coal Tax	\$	380.31

**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	\$	3,592.08
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	0.00	\$	38.09
Employer contributions subsequent to the measurement date	\$	#	\$	0.00
Total	\$	<u>#</u>	\$	<u>3,630.17</u>

# To be inserted by each employer

## PERS - UPPER MUSSELHELL CONSERVATION DIST

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(910.72)
June 30, 2016	\$	(910.72)
June 30, 2017	\$	(910.72)
June 30, 2018	\$	(898.02)
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	\$ 22,116.83	\$ 13,902.12	\$ 6,973.81

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

	<b><u>June 30, 2014</u></b>
Employer's Proportionate Share of the Net Pension Liability	\$ 13,902.12
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ <u>169.72</u>
Total	\$ <u>14,071.84</u>
Employer's Pensionable payroll	\$ 12,630.00
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***

	<b><u>June 30, 2014</u></b>
Employer's Contractually required DB contribution	\$ 1,028.82
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	1,028.82
Employer's Contributions in relation to the contractually required contribution	\$ 1,028.82
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 12,630.00
Contributions as a percentage of Pensionable Payroll	8.146%