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

System: PERS
Employer: LIBERTY CO CONSERVATION DISTRICT
Payroll Code: OA9037

Contributions

Member contribution rate		7.9%
Employer contribution rate		8.07%
State contribution rate		0.1%
Employer contributions for year ended June 30, 2014	$	1,129.51

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

Employer proportion at June 30, 2013	$	19,640.76
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.001225%
State Net Pension Liability		239.96
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	$	0.001557%
Total	$	19,880.72
Employer proportion at June 30, 2014	$	15,262.71
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.001225%
State Net Pension Liability		186.47
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	$	0.001557%
Total	$	15,449.18
Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	$	1,162.93
Support Revenue provided by the State		14.04
Support Revenue provided by Coal Tax	$	417.54

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

		Deferred Outflows		Deferred Inflows
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	$	3,943.63
Changes in proportion and differences between employer contributions and proportionate share of contributions	$	0.00	$	41.81
Employer contributions subsequent to the measurement date	$	#	$	0.00
Total	$	#	$	3,985.44

To be inserted by each employer

PERS - LIBERTY CO CONSERVATION DISTRICT

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:		
June 30, 2015	$	(999.85)
June 30, 2016	$	(999.85)
June 30, 2017	$	(999.85)
June 30, 2018	$	(985.91)
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	$ 24,281.39	$ 15,262.71	$ 7,656.33

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

		June 30, 2014
Employer's Proportionate Share of the Net Pension Liability	$	15,262.71
State's Proportionate Share of the Net Pension Liability associated with the employer	$	186.47
Total	$	15,449.18
Employer's Pensionable payroll	$	13,866.15
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	$	1,129.51
Employer's Contribution allocated to PCR		0.00
Employer's Contribution allocated to DB-UAL		0.00
Employer's Total Contractually Required Contribution		1,129.51
Employer's Contributions in relation to the contractually required contribution	$	1,129.51
Employer's Contribution deficiency (excess)	$	0.00
Employer's Pensionable Payroll	$	13,866.15
Contributions as a percentage of Pensionable Payroll		8.146%