

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

**System: PERS**  
**Employer: SEELEY LAKE MISSOULA CO WATER DISTRICT**  
**Payroll Code: OA9053**

**Contributions**

|                                                     |    |          |
|-----------------------------------------------------|----|----------|
| Member contribution rate                            |    | 7.9%     |
| Employer contribution rate                          |    | 8.07%    |
| State contribution rate                             |    | 0.1%     |
| Employer contributions for year ended June 30, 2014 | \$ | 7,753.24 |

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

|                                                                                                    |    |                   |
|----------------------------------------------------------------------------------------------------|----|-------------------|
| Employer proportion at June 30, 2013                                                               | \$ | 134,819.10        |
| Employer Proportionate Share of Net Pension Liability at June 30, 2013                             |    | 0.008408%         |
| State Net Pension Liability                                                                        |    | 1,646.37          |
| State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013 | \$ | 0.010681%         |
| Total                                                                                              | \$ | <u>136,465.47</u> |

|                                                                                                    |    |                   |
|----------------------------------------------------------------------------------------------------|----|-------------------|
| Employer proportion at June 30, 2014                                                               | \$ | 104,767.05        |
| Employer Proportionate Share of Net Pension Liability at June 30, 2014                             |    | 0.008408%         |
| State Net Pension Liability                                                                        |    | 1,279.38          |
| State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014 | \$ | 0.010681%         |
| Total                                                                                              | \$ | <u>106,046.43</u> |

|                                                                                    |    |          |
|------------------------------------------------------------------------------------|----|----------|
| Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue) | \$ | 8,293.37 |
| Support Revenue provided by the State                                              |    | 96.31    |
| Support Revenue provided by Coal Tax                                               | \$ | 2,866.06 |

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                     | \$ | 27,070.08               |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | \$ | 648.73                   | \$ | 3.47                    |
| Employer contributions subsequent to the measurement date                                                     | \$ | #                        | \$ | 0.00                    |
| Total                                                                                                         | \$ | <u>#</u>                 | \$ | <u>27,073.55</u>        |

# To be inserted by each employer

## PERS - SEELEY LAKE MISSOULA CO WATER DISTRICT

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

|               |    |            |
|---------------|----|------------|
| June 30, 2015 | \$ | (6,552.43) |
| June 30, 2016 | \$ | (6,552.43) |
| June 30, 2017 | \$ | (6,552.43) |
| June 30, 2018 | \$ | (6,767.52) |
| 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<br><u>6.75%</u> | Discount Rate<br><u>7.75%</u> | 1% Increase<br><u>8.75%</u> |
|------------------------------------------------------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Employer's Proportionate Share of the Net Pension Liability at June 30, 2014 | \$ 166,673.56               | \$ 104,767.05                 | \$ 52,554.98                |

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

**June 30, 2014**

|                                                                                                        |                      |
|--------------------------------------------------------------------------------------------------------|----------------------|
| Employer's Proportionate Share of the Net Pension Liability                                            | \$ 104,767.05        |
| State's Proportionate Share of the Net Pension Liability associated with the employer                  | \$ <u>1,279.38</u>   |
| Total                                                                                                  | \$ <u>106,046.43</u> |
| Employer's Pensionable payroll                                                                         | \$ 95,180.67         |
| 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                               | \$ 7,753.24   |
| Employer's Contribution allocated to PCR                                        | 902.28        |
| Employer's Contribution allocated to DB-UAL                                     | <u>340.75</u> |
| Employer's Total Contractually Required Contribution                            | 8,996.27      |
| Employer's Contributions in relation to the contractually required contribution | \$ 8,996.27   |
| Employer's Contribution deficiency (excess)                                     | \$ 0.00       |
| Employer's Pensionable Payroll                                                  | \$ 95,180.67  |
| Contributions as a percentage of Pensionable Payroll                            | 9.452%        |