

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

**System: FURS**  
**Employer: SOURDOUGH RFD**  
**Payroll Code: FG9090**

**Contributions**

Member contribution rate	10.69%
Employer contribution rate	14.36%
State contribution rate	32.61%

Employer contributions for year ended June 30, 2014	\$	18,979.29
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**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

Employer proportion at June 30, 2013	\$	126,306.39
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.101091%
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	<u>284,941.10</u>
Total	\$	<u>411,247.49</u>

Employer proportion at June 30, 2014	\$	98,681.44
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.101091%
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	<u>222,620.55</u>
Total	\$	<u>321,301.99</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	35,668.15
Support Revenue provided by the State	\$	24,713.39

**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	\$	19,600.42
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	0.00	\$	0.00
Employer contributions subsequent to the measurement date		<u>#</u>	\$	<u>0.00</u>
Total		<u>#</u>	\$	<u>19,600.42</u>

# To be inserted by each employer

## FURS - SOURDOUGH RFD

### Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(4,900.11)
June 30, 2016	\$	(4,900.11)
June 30, 2017	\$	(4,900.11)
June 30, 2018	\$	(4,900.11)
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	\$ 158,534.62	\$ 98,681.44	\$ 49,828.40

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

	<u>June 30, 2014</u>
Employer's proportion of the Net Pension Liability	\$ 98,681.44
Employer's Proportionate Share of the Net Pension Liability	0.101091%
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ <u>222,620.55</u>
Total	\$ <u>321,301.99</u>
Employer's Pensionable payroll	\$ 131,313.96
Employer's Proportionate Share of the Net Pension Liability as a percentage of its Pensionable payroll	75.149%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	76.7%

### *Schedule of Employer Contributions*

	<u>June 30, 2014</u>
Employer's Contractually required contribution	\$ 18,979.29
Employer's Contributions in relation to the contractually required contribution	\$ 18,979.29
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 131,313.96
Contributions as a percentage of Pensionable Payroll	14.453%