

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

System: FURS
Employer: COLUMBUS RURAL FIRE DISTR
Payroll Code: FG9093

Contributions

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

Employer contributions for year ended June 30, 2014	\$	32,167.75
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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Employer proportion at June 30, 2013	\$	214,075.04
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.171338%
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	<u>482,942.76</u>
Total	\$	<u>697,017.80</u>

Employer proportion at June 30, 2014	\$	167,253.88
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.171338%
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	<u>377,316.51</u>
Total	\$	<u>544,570.39</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	60,453.46
Support Revenue provided by the State	\$	41,886.39

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	\$	33,220.49
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>33,220.49</u>

To be inserted by each employer

FURS - COLUMBUS RURAL FIRE DISTR

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(8,305.12)
June 30, 2016	\$	(8,305.12)
June 30, 2017	\$	(8,305.12)
June 30, 2018	\$	(8,305.12)
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	\$ 268,698.25	\$ 167,253.88	\$ 84,453.50

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

	<u>June 30, 2014</u>
Employer's proportion of the Net Pension Liability	\$ 167,253.88
Employer's Proportionate Share of the Net Pension Liability	0.171338%
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ <u>377,316.51</u>
Total	\$ <u>544,570.39</u>
Employer's Pensionable payroll	\$ 222,562.25
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	\$ 32,167.75
Employer's Contributions in relation to the contractually required contribution	\$ 32,167.75
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 222,562.25
Contributions as a percentage of Pensionable Payroll	14.453%