

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

System: PERS
Employer: SCHOOL DISTRICT 86 & 4 - LAMBERT
Payroll Code: SD9043

Contributions

Member contribution rate	7.9%
Employer contribution rate	7.8%
State contribution rate	0.37%

Employer contributions for year ended June 30, 2014	\$	20,458.62
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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Employer proportion at June 30, 2013	\$	355,749.68
Employer Proportionate Share of Net Pension Liability at June 30, 2013		0.022187%
State Net Pension Liability		16,630.07
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2013	\$	0.107893%
Total	\$	<u>372,379.75</u>

Employer proportion at June 30, 2014	\$	276,450.78
Employer Proportionate Share of Net Pension Liability at June 30, 2014		0.022187%
State Net Pension Liability		12,923.12
State's Proportionate Share of Net Pension Liability associated with the employer at June 30, 2014	\$	0.107893%
Total	\$	<u>289,373.90</u>

Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	21,782.52
Support Revenue provided by the State		972.78
Support Revenue provided by Coal Tax	\$	7,820.76

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	\$	71,430.33
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	0.00	\$	783.17
Employer contributions subsequent to the measurement date	\$	#	\$	0.00
Total	\$	<u>#</u>	\$	<u>72,213.50</u>

To be inserted by each employer

PERS - SCHOOL DISTRICT 86 & 4 - LAMBERT

Employer's Recognition of Deferred Outflows and Deferred Inflows

Year ended:

June 30, 2015	\$	(18,118.64)
June 30, 2016	\$	(18,118.64)
June 30, 2017	\$	(18,118.64)
June 30, 2018	\$	(17,857.58)
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	\$ 439,804.66	\$ 276,450.78	\$ 138,677.82

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

June 30, 2014

Employer's Proportionate Share of the Net Pension Liability	\$ 276,450.78
State's Proportionate Share of the Net Pension Liability associated with the employer	\$ <u>12,923.12</u>
Total	\$ <u>289,373.90</u>
Employer's Pensionable payroll	\$ 259,848.79
Employer's Proportionate Share of the Net Pension Liability as a percentage of its Pensionable payroll	106.389%
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	\$ 20,458.62
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	20,458.62
Employer's Contributions in relation to the contractually required contribution	\$ 20,458.62
Employer's Contribution deficiency (excess)	\$ 0.00
Employer's Pensionable Payroll	\$ 259,848.79
Contributions as a percentage of Pensionable Payroll	7.873%