



## Schedule of Employer Allocations

### *Example Cost-Sharing Pension Plan*

Schedule of Employer Allocations

As of and for the year ended 6/30/20x5

<b>Employer</b>	<b>20x5 Actual Employer Contributions</b>	<b>Employer Allocation %</b>
Employer 1	\$ 2, 143, 842	36.376
Employer 2	268,425	4.554
Employer 3	322,142	5.466
Employer 4	483,255	8.199
Employer 5	633,125	10.752
Employer 6	144,288	2.448
Employer 7	95,365	1.618
Employer 8	94,238	1.599
Employer 9	795,365	13.495
Employer 10	267,468	4.538
Employer 11	403,527	6.847
Employer 12	165,886	2.815
Employer 13	68,454	1.161
Employer 14	6,240	0.106
Employer 15	2,144	0.036
	\$ 5,893,764	100.00

Copyright © 2014 American Institute for CPAS. Used by permission.



## Schedule of Collective Pension Amounts

**Example Cost-Sharing Pension Plan**

Schedule of Collective Pension Amounts

As of and for the year ended 6/30/20x5

Deferred <i>Outflows</i> of Resources					Deferred <i>Inflows</i> of Resources				
Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	*Total Deferred Outflows of Resources Excluding Employer Specific Amounts		Differences Between Expected and Actual Experience	Changes of Assumptions	*Total Deferred Outflows of Resources Excluding Employer Specific Amounts	*Pension Expense
124,325,432	\$1,206,453	\$4,315,618	\$3,860,253	\$9,382,234		\$978,435		\$978,435	\$5,243,245

\*Employer specific amounts that are excluded from this schedule are the changes in proportion and differences between employer contributions and proportionate share of contributions as well as the related amortizations as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

Copyright © 2014 American Institute for CPAS. Used by permission.