

-Schedule of Employer Allocations

EXAMPLE COST-SHARING PENSION PLAN
 Schedule of Employer Allocations
 As of and for the year ended 6/30/20X5

Employer	20X5 Actual Employer Contributions	Employer Allocation Percentage
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	10.742
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
Total	\$ 5,893,764	100.000 %

—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 Outflows of Resources				Deferred Inflows of Resources			Pension Expense *	
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts *	Differences Between Expected and Actual Experience	Changes of Assumptions		Total Deferred Inflows of Resources Excluding Employer Specific Amounts *
\$	124,325,432	1,206,453	4,315,618	3,860,253	9,382,324	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 amortization as defined in paragraphs 54-55 of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.