

Net Pension Liability Calculation
Practice Exercise #1

Instructions: Using the extracted pages from the Sample Employer Schedule, determine the ending balances for School District #2.

Proportionate Share Percentage	
	Ending Balances
Deferred Outflows:	
Experience	
Assumptions	
Earnings	
<i>Total Deferred Outflows:</i>	181,751,764
Deferred Inflows:	
Experience	
Assumptions	
Earnings	
<i>Total Deferred Inflows:</i>	28,227,639
Net Pension Liability	

**Net Pension Liability Calculation
Practice Exercise #2**

Instructions: Using the extracted pages from the Sample Employer Schedule, determine the ending balances for School District #9.

Proportionate Share Percentage	
	Ending Balances
Deferred Outflows:	
Experience	
Assumptions	
Earnings	
<i>Total Deferred Outflows:</i>	10,353,615
Deferred Inflows:	
Experience	
Assumptions	
Earnings	
<i>Total Deferred Inflows:</i>	1,608,007
Net Pension Liability	

Net Pension Liability Calculation
Calculation of Proportionate Share
Exercise 3

Instructions: Using the information below, calculate the Deferred Outflow or Inflow for the Change in Proportionate Share for School District #2. Then calculate the amortization schedule for the deferred outflow or inflow based on the average expected remaining service life.

<u>From Employer Schedule Footnotes:</u>	<u>School District #2</u>	
3.41 years - Average Expected Remaining Service Life	CY Allocation %	2.0534075591%
	PY Allocation %	2.0494451936%
	Change in %	<input style="width: 100px;" type="text"/>

Based on the change in proportionate share percentage, is the Change in Proportionate Share a deferred inflow or a deferred outflow?

Calculation of Collective Net Pension Liability

Net Pension Liability	(29,773,867,000)
Deferred Outflows	11,028,794,000
Deferred Inflows	(134,527,000)
Collective Net Pension Liability	(18,879,600,000)

DO / DI - Change in Proportionate Share

Amortization of Proportionate Share:

(Calculate each year's amortization by dividing the deferred outflow/deferred inflow amount calculated above by the service life)

2018	<input style="width: 150px; height: 20px;" type="text"/>
2019	<input style="width: 150px; height: 20px;" type="text"/>
2020	<input style="width: 150px; height: 20px;" type="text"/>
2021	<input style="width: 150px; height: 20px;" type="text"/>
2022	<input style="width: 150px; height: 20px;" type="text"/>
Thereafter	<input style="width: 150px; height: 20px;" type="text"/>
 Total	<input style="width: 150px; height: 20px;" type="text"/>

**Net Pension Liability Calculation
Calculation of Proportionate Share
Exercise 3 (Continued)**

Instructions: Using the information from the previous page and as provided below, calculate amortization.

School District #2

CY Allocation %	2.0534075591%
PY Allocation %	2.0494451936%
Change in %	

From Employer Schedule Footnotes:

Note X9 - Net Amount of Collective Deferred Inflows of Resources and Collective Deferred Recognized in the Collective Net Pension Expense in Subsequent Years

For the Plan Year Ended December 31,	Plan:	Employer Share:	Proportionate Share Amortization (from total below)
2019	5,090,292,000		
2020	2,889,856,000		
2021	26,536,000		
2022	(477,735,000)		
2023	-		
Thereafter	-		

Note: The first column is the sum of the amount to be amortized into pension expense re Proportionate Share from prior year amortization schedules. Only amounts relating to the

Amortization Year	Prior Years' Proportionate Share Amortization Calculations:	Current Year Proportionate Share Amortization Calculation	Total
2018	(3,760,223)		
2019	(1,288,830)		
2020	6,079		
2021	-		
2022	-		
Thereafter	-		

**Net Pension Liability Calculation
Calculation of Proportionate Share
Exercise 3 (Continued)**

ate pension expense

Outflows of Resources

**Total Pension Expense
Amortization for
Footnote**

relating to the Change in
e FY18 calculation

Net Pension Liability Calculation
Calculation of Proportionate Share
Exercise 4

Instructions: Using the information below, calculate the Deferred Outflow or Inflow for the Change in Proportionate Share for School District #14. Then calculate the amortization schedule for the deferred outflow or inflow based on the average expected remaining service life.

<u>From Employer Schedule Footnotes:</u>	<u>School District #14</u>	
3.41 years - Average Expected Remaining Service Life	CY Allocation %	0.0394411014%
	PY Allocation %	0.0400684539%
	Change in %	<input style="width: 100px;" type="text"/>

Based on the change in proportionate share percentage, is the Change in Proportionate Share a deferred inflow or a deferred outflow?

Calculation of Collective Net Pension Liability

Net Pension Liability	(29,773,867,000)
Deferred Outflows	11,028,794,000
Deferred Inflows	(134,527,000)
Collective Net Pension Liability	(18,879,600,000)

DO / DI - Change in Proportionate Share

Amortization of Proportionate Share:

(Calculate each year's amortization by dividing the deferred outflow/deferred inflow amount calculated above by the service life)

2018	<input style="width: 150px; height: 20px;" type="text"/>
2019	<input style="width: 150px; height: 20px;" type="text"/>
2020	<input style="width: 150px; height: 20px;" type="text"/>
2021	<input style="width: 150px; height: 20px;" type="text"/>
2022	<input style="width: 150px; height: 20px;" type="text"/>
Thereafter	<input style="width: 150px; height: 20px;" type="text"/>
Total	<input style="width: 150px; height: 20px;" type="text"/>

**Net Pension Liability Calculation
Calculation of Proportionate Share
Exercise 4 (Continued)**

Instructions: Using the information from the previous page and as provided below, calculate amortization.

School District #14

CY Allocation %	0.0394411014%
PY Allocation %	0.0400684539%
Change in %	

From Employer Schedule Footnotes:

Note X9 - Net Amount of Collective Deferred Inflows of Resources and Collective Deferred Recognized in the Collective Net Pension Expense in Subsequent Years

For the Plan Year Ended December 31,	Plan:	Employer Share:	Proportionate Share Amortization (from total below)
2019	5,090,292,000		
2020	2,889,856,000		
2021	26,536,000		
2022	(477,735,000)		
2023	-		
Thereafter	-		

Note: The first column is the sum of the amount to be amortized into pension expense re Proportionate Share from prior year amortization schedules. Only amounts relating to the

Amortization Year	Prior Years' Proportionate Share Amortization Calculations:	Current Year Proportionate Share Amortization Calculation	Total
2018	(50,316)		
2019	1,646		
2020	10,927		
2021	-		
2022	-		
Thereafter	-		

**Net Pension Liability Calculation
Calculation of Proportionate Share
Exercise 4 (Continued)**

ate pension expense

Outflows of Resources

**Total Pension Expense
Amortization for
Footnote**

relating to the Change in
e FY18 calculation