

EXAMPLE COST SHARING PENSION PLAN
Schedule of Collective Pension Amounts
As of and for the year ended 6/30/20X5

Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Plan Pension Expense
	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 Excluding Employer Specific Amounts *	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of 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 defined in paragraphs .54 and .55 of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

- * This example is from the white paper published by AICPA. CalPERS staff will modify as necessary based on the results of staff work.