

EXAMPLE MUNICIPALITY

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| 1. 2012 Municipality's Contributions, excluding the medical subsidy..... | \$3,600,000 |
| 2. 2012 Total Employer Contributions, excluding the medical subsidy | \$254,500,000 |
| 3. Proportionate Share of Contributions (Line 1 / Line 2)..... | 1.415% |
| 4. Estimated 6/30/12 Unfunded Accrued Liabilities (UAL) under GASB 67 | \$4,612,000,000 |
| 5. Proportionate Share of UAL (Line 3 * Line 4) | \$65,300,000 |
| 6. Municipality's Total Liabilities Before GASB 68..... | \$108,700,000* |
| 7. Municipality's Total Liabilities After GASB 68 (Line 5 + Line 6)..... | \$174,000,000* |

*Liabilities reported on the Government-wide Statement of Net Assets