

Town of Limon, Colorado
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years
For the Year Ended December 31, 2015

Year ended December 31,	<u>2014</u>
Total Pension Liability	
Service Cost	71,522
Interest	134,358
Difference between Expected and Actual Experience	8,370
Benefit Payments	(119,679)
Other Changes	<u>34,314</u>
Net Change in Total Pension Liability	128,885
Total Pension Liability - Beginning	1,979,237
Total Pension Liability - Ending (a)	2,108,122
Plan Fiduciary Net Position	
Employer Contributions	55,125
Employee Contributions	52,306
Net Investment Income	(27,819)
Benefit Payments	(119,679)
Administrative Expenses	<u>(250)</u>
Net Change in Plan Fiduciary Net Position	(40,317)
Plan Fiduciary Net Position - Beginning	1,715,240
Plan Fiduciary Net Position - Ending (b)	1,674,923
Net Pension Liability - Ending (a) - (b)	<u>433,199</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	79.5%
Covered Employee Payroll	954,434
Net Pension Liability as a Percentage of Covered Employee Payroll	45.4%

Note: This schedule is intended to show information for 10 years. Additional years will be added prospectively.