

**Town of Limon, Colorado**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Last 10 Years**  
**For the Year Ended December 31, 2016**

Year ended December 31,	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability</b>		
Service Cost	60,605	71,522
Interest	147,499	134,358
Difference between Expected and Actual Experience	(41,684)	8,370
Benefit Payments	(2,009)	(119,679)
Other Changes	<u>(13,519)</u>	<u>34,314</u>
<b>Net Change in Total Pension Liability</b>	150,892	128,885
<b>Total Pension Liability - Beginning</b>	2,108,122	1,979,237
<b>Total Pension Liability - Ending (a)</b>	2,259,014	2,108,122
<b>Plan Fiduciary Net Position</b>		
Employer Contributions	60,646	55,125
Employee Contributions	50,879	52,306
Net Investment Income	105,379	(27,819)
Benefit Payments	(2,009)	(119,679)
Administrative Expenses	<u>(8,630)</u>	<u>(250)</u>
<b>Net Change in Plan Fiduciary Net Position</b>	206,265	(40,317)
<b>Plan Fiduciary Net Position - Beginning</b>	1,674,923	1,715,240
<b>Plan Fiduciary Net Position - Ending (b)</b>	1,881,188	1,674,923
<b>Net Pension Liability - Ending (a) - (b)</b>	<u>377,826</u>	<u>433,199</u>
<b>Plan Fiduciary Net Position as a Percentage</b>		
<b>of Total Pension Liability</b>	83.3%	79.5%
<b>Covered Employee Payroll</b>	821,334	954,434
<b>Net Pension Liability as a Percentage of</b>		
<b>Covered Employee Payroll</b>	46.0%	45.4%

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