


## Sample Employer Reserve Statement For *Regular* Reserve Account

**Refer to the General Memorandum of the appropriate year  
for an explanation of all entries.**

<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Employer Information</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Field Rep Information</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">IMRF Employer Rates</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Opening balance in employer's account</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Interest credited/charged on opening balance</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Amount employer contributed toward members' retirement benefits (employer retirement rate times payroll)</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Amount of residual investment income credited to employer's account</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">Amounts deducted /credited from employer's account for member and survivor pensions</div> <div style="border: 1px solid black; padding: 2px;">Ending balance in employer account</div>	<div style="text-align: center;">  <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <span>2211 York Road, Suite 500   Oak Brook, IL 60523-2337   1-800-ASK-IMRF (275-4673)</span> <span>www.imrf.org</span> </div> </div> <div style="text-align: center;"> <b>2014 EMPLOYER RETIREMENT RESERVE STATEMENT</b>  <b>REGULAR RESERVE ACCOUNT</b> <span style="float: right;">PAGE: 1</span> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>CITY OF FELICITY .. ALAN K. LOVEJOY, CITY CLERK 123 MAIN STREET PO BOX 321 FELICITY IL 62222-2222</p> </div> <div style="width: 35%;"> <p>EMPLOYER NBR: 00000 PHONE NUMBER: 217-309-0618</p> </div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>FIELD REP.....: RANDY STEVENS</p> <p>NORMAL COST                      7.580    DISABILITY                      .110 FUNDING ADJ OVR/UND       3.360    DEATH                              .130 RETIREMENT                        10.940    SUPPLEMENTAL PENSION       .620</p> </div> <div style="width: 35%;"> <p>PHONE NUMBER: 309-309-0309</p> </div> </div> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">OPENING BALANCE, JANUARY 1, 2014 .....</td> <td style="width: 20%; text-align: right;">2,180,502.19</td> </tr> <tr> <td>INTEREST ON OPENING BALANCE - RATE: 7.500%</td> <td style="text-align: right;">163,537.66</td> </tr> <tr> <td>EMPLOYER RETIREMENT CONTRIBUTIONS (10.940% X 1,024,496.06)</td> <td style="text-align: right;">112,079.75</td> </tr> <tr> <td>RESIDUAL INVESTMENT INCOME EARNINGS</td> <td style="text-align: right;">29,317.12-</td> </tr> </table> <p style="text-align: center;">MEMBER AND SURVIVOR ANNUITIES: MEMBER INFORMATION</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">XXX-XX-4753</td> <td style="width: 40%;">GLADSTONE, CHAD</td> <td style="width: 20%; text-align: right;">52,734.32-</td> </tr> <tr> <td>XXX-XX-3621</td> <td>PLESE, REESE</td> <td style="text-align: right;">61,354.82-</td> </tr> <tr> <td>XXX-XX-8832</td> <td>HAPPY, ABBY</td> <td style="text-align: right;">9,278.71-</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">TOTAL MEMBER AND SURVIVOR ANNUITIES COST</td> <td style="width: 20%; text-align: right;">123,367.85-</td> </tr> <tr> <td>ENDING BALANCE, DECEMBER 31, 2014 .....</td> <td style="text-align: right;">2,303,434.63</td> </tr> </table>	OPENING BALANCE, JANUARY 1, 2014 .....	2,180,502.19	INTEREST ON OPENING BALANCE - RATE: 7.500%	163,537.66	EMPLOYER RETIREMENT CONTRIBUTIONS (10.940% X 1,024,496.06)	112,079.75	RESIDUAL INVESTMENT INCOME EARNINGS	29,317.12-	XXX-XX-4753	GLADSTONE, CHAD	52,734.32-	XXX-XX-3621	PLESE, REESE	61,354.82-	XXX-XX-8832	HAPPY, ABBY	9,278.71-	TOTAL MEMBER AND SURVIVOR ANNUITIES COST	123,367.85-	ENDING BALANCE, DECEMBER 31, 2014 .....	2,303,434.63
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