

Lisle-Woodridge Fire Protection District Firefighters' Pension Fund  
 Actuarial Valuation Summary December 31, 2013

	Prior Results	Current Results		
	(a)	(b)	(c)	(d)
	Recommended Contribution (Last Year)	Baseline Results (Current Year)	Recommended Contribution (Current Year)	Statutory Minimum Contribution
Actuarial Accrued Liability	80,940,458	97,188,109	101,340,661	84,666,821
Market Value of Assets	45,684,821	52,816,296	52,816,296	52,816,296
Actuarial Value of Assets	46,902,441	51,227,118	51,227,118	51,227,118
Unfunded Liability	34,038,017	45,960,991	50,113,543	33,439,703
Employer Normal Cost Contribution	2,222,193	1,370,944	1,531,038	2,374,381
Amortization Contribution	1,502,925	2,706,443	2,968,514	1,357,958
<b>Contribution Requirement</b>	3,725,118	4,077,387	4,499,552	3,732,339

**Recommended Contribution for the year is \$4,499,552**

**Plan Provisions**

Benefits provided under Article 4 of the Illinois Pension Code were valued.

**Results**

- (a) Recommended results provided in the Actuary's report for the prior year.
- (b) Current contribution using the same assumptions and funding policy as last year.
- (c) Current year recommended contribution based on final assumptions and funding policy.
- (d) Statutory minimum uses State of Illinois funding policies (Projected Unit Credit, 90% Funding by 2040)

**Data**

Census and asset data as of December 31, 2013