



Pension Acronym Cheat Sheet

ARC: Annual Required Contribution

ADC: Actuarially Determined Level

COLA: Cost of Living Adjustment

CSME: Cost Sharing Multiple Employer

FNP: Fiduciary Net Position

GASB: Governmental Accounting Standards Board

OPEB: Other Post-Employment Benefits

TPL: Total Pension Liability

UAAL: Unfunded Actuarial Accrued Liability

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