Example School District
Arizona State Retirement System Cost-Sharing Pension Plan
GASB 68 Implementation Year Beginning Balance Adjustment
and Journal Entry to Record Beginning Balance Adjustment (Employer 420730)
Year ended June 30, 2015

Prior-Period Adjustment Disclosure	Governmental Activities	Business-Type Activities [1]
Beginning net position as previously reported at June 30, 2014	$ XX,XXX,XXX	
Prior period adjustment--Implementation of GASB 68:		
Net pension liability (measurement date 2013)	132,504,376	
Deferred outflows of resources related to pensions--District pension contributions made subsequent to the 2013 measurment date, fiscal year 2014 district contributions	(7,334,999)	
Total prior period adjustment	125,169,377	
Net position as restated, July 1, 2014	$ XX,XXX,XXX	

Beginning Net Position Journal Entry Adjustment	Government-wide Statements	
	Debit	**Credit**
J/E 1 Prior-period adjustment		
Net position, prior year July 1, 2014	$125,169,377	
Deferred outflow of resources related to pensions--District pension contributions made subsequent to the 2013 measurment date, fiscal year 2014 district contributions	7,334,999	
Net pension liability (measurement date 2013)		$132,504,376
	$132,504,376	$132,504,376

[1] Allocate the net pension liability to the business-type activities and proprietary funds if determined those funds would be expected to cover a portion of the future pension obligation. The allocation could be based on the measurement period for the net pension liability reported in the finacial statements. For an example allocation between the governmental activities, business-type activities, and proprietary funds, see the Allocation of Penion Expense and Net Pension Liability worksheet.

Example School District
Arizona State Retirement System Cost-Sharing Pension Plan
Journal Entries to Record Pension Activity and Balances (Employer 420730)
Year ended June 30, 2015

J/E #		Government-wide Statements Debit	Credit
J/E 2	**Current year net pension liability, deferred amounts, and pension expense**		
	Beginning balance adjustment reversing entries:		
	Prior-year net pension liability	$132,504,376	
	Deferred outflow of resources related to pensions--District pension contributions made subsequent to the 2013 measurment date, fiscal year 2014 district contributions		$7,334,999
	Current year pension expense, deferred amounts, and net pension liability entries:		
	Pension expense	5,558,767	
	Deferred outflow of resources related to pensions--differences between expected and actual experience	5,718,815	
	Deferred inflow of resources related to pensions--net difference between projected and actual earnings on pension plan investments		19,677,027
	Deferred inflow of resources related to pensions--net difference between employer contributions/proportionate shares		4,245,624
	Noncurrent liabilities (due in more than 1 year) - ending net pension liability		112,524,308
		$143,781,958	$143,781,958
J/E 3	**Employer pension contributions in 2015** [1]		
	Deferred outflows of resources related to pensions--District pension contributions made subsequent to the 2014 measurement date, fiscal year 2015 district contributions	$7,123,456	
	Employee-related expenditures--fiscal year 2015 district contributions		$7,123,456
		$7,123,456	$7,123,456

[1] The GASB 68 Employer Accounting Schedules do not include the employer fiscal year 2015 pension contributions. The employer will need to provide this information. In this example, the fiscal year 2015 district pension contributions were **$7,123,456.**

Example School Distirct
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2015

Fund balances—total governmental funds	$ X,XXX,XXX
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Some liabilities, including net pension liabilities, are not due and payable in the current period and, therefore, are not reported in the funds	
Net pension liability	(112,524,308)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds	
Deferred outflows of resources related to pensions--$12,842,271 = $5,718,815 from the ASRS pension schedules + $7,123,456 fiscal year 2015 district contributions	12,842,271
Deferred inflows of resources related to pensions	(23,922,651)
Net position of governmental activities	$ X,XXX,XXX

Example School District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
Year Ended June 30, 2015

Net change in fund balances—total governmental funds	$X,XXX,XXX
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report district pension contributions as expenditures when made. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions, and investment experience.	
District pension contributions	7,123,456
Pension expense	(5,558,767)
Change in net position of governmental activities	$X,XXX,XXX

Schedule of Employer Allocations
As of and for the year ended June 30, 2013

Employer Number	Employer Name	FY2013 Employer Contributions	Employer Allocation Percentage
420400		$ 15,341,747	1.686722%
420450		632,900	0.069583%
420230		443,279	0.048736%
420520		4,821,626	0.530105%
420600		1,866,856	0.205248%
420620		559,802	0.061547%
420810		540,599	0.059435%
420630		9,949,482	1.093879%
420060		440,630	0.048444%
420640		457,500	0.050299%
420650		1,143,222	0.125690%
420610		228,705	0.025145%
420670		113,669	0.012497%
420440		91,466	0.010056%
420690		2,593,633	0.285153%
420730		7,249,649	0.797050%
420750		627,985	0.069043%
420770		51,656	0.005679%
420820		160,643	0.017662%
420850		247,986	0.027264%
420900		251,499	0.027651%
420980		2,852,739	0.313640%
496070		5,432	0.000597%
492030		185,525	0.020397%
473030		30,475	0.003351%
471420		22,010	0.002420%
463500		1,879,457	0.206634%
410110		2,722,945	0.299370%
462000		-	0.000000%
462260		70,844	0.007789%
463230		8,708	0.000957%
410130		3,585,558	0.394208%
464990		729,552	0.080209%
303060		85,017	0.009347%
481140		133,252	0.014650%
480020		47,058	0.005174%
481920		918,975	0.101035%
461060		128,527	0.014131%
492170		87,495	0.009620%
450390		209,577	0.023042%
200210		1,407,953	0.154795%
492060		788,320	0.086671%
302360		16,121	0.001772%
497420		45,432	0.004995%
493130		2,252,485	0.247646%
300140		2,945,844	0.323876%
492410		3,222	0.000354%
497610		9,924	0.001091%
308080		32,523	0.003576%
308070		65,940	0.007250%
472110		67,253	0.007394%
300970		13,964,819	1.535338%
302170		52,228	0.005742%
450550		37,911	0.004168%
307870		124,074	0.013641%

Schedule of Employer Allocations
As of and for the year ended June 30, 2014

Employer Number	Employer Name	FY2014 Employer Contributions	Employer Allocation Percentage
420400		$ 15,761,415	1.634103%
420450		708,602	0.073466%
420230		476,089	0.049360%
420520		5,019,946	0.520455%
420600		1,977,650	0.205038%
420620		627,325	0.065039%
420810		602,735	0.062490%
420630		10,634,546	1.102563%
420060		486,385	0.050427%
420640		511,894	0.053072%
420650		1,075,189	0.111473%
420610		249,956	0.025915%
420670		116,961	0.012126%
420440		99,508	0.010317%
420690		2,801,701	0.290473%
420730		7,334,999	0.760474%
420750		716,159	0.074250%
420770		54,180	0.005617%
420820		181,666	0.018835%
420850		270,194	0.028013%
420900		271,481	0.028146%
420980		3,019,698	0.313075%
496070		5,783	0.000600%
492030		195,058	0.020223%
473030		39,260	0.004070%
471420		23,728	0.002460%
463500		1,982,651	0.205556%
410110		2,782,518	0.288484%
462000		156	0.000016%
462260		73,467	0.007617%
463230		15,946	0.001653%
410130		3,735,549	0.387292%
464990		765,832	0.079400%
303060		93,575	0.009702%
481140		154,364	0.016004%
480020		45,237	0.004690%
481920		879,062	0.091139%
461060		137,626	0.014269%
492170		99,077	0.010272%
450390		238,282	0.024704%
200210		1,552,020	0.160909%
492060		828,021	0.085847%
302360		15,631	0.001621%
497420		49,676	0.005150%
493130		2,378,947	0.246643%
300140		3,171,761	0.328840%
492410		5,154	0.000534%
497610		12,529	0.001299%
308080		29,253	0.003033%
308070		64,925	0.006731%
472110		67,778	0.007027%
300970		14,609,482	1.514674%
302170		57,065	0.005916%
450550		41,678	0.004321%
307870		138,946	0.014406%

Schedule of Pension Amounts by Employer,
As of and for the year ended June 30, 2014

Employer Number	Employer Name	Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions
		$ 1,133,074	$ 927,859	$ 1,172,767	$ 794,985	$ 47,157	$ -
		22,823,175	18,104,075	22,882,622	15,511,473	920,102	-
		2,512,338	2,055,100	2,597,541	1,760,799	104,446	-
		11,089,486	10,797,721	13,647,766	9,251,429	548,772	-
		1,369,896	1,216,756	1,537,917	1,042,510	61,839	-
		1,051,436	815,844	1,031,186	699,011	41,464	-
		1,123,679	1,010,428	1,277,129	865,729	51,353	-
		2,126,757	1,975,297	2,496,675	1,692,424	100,390	-
		145,062,338	125,390,193	158,486,773	107,433,636	6,372,697	-
		55,820,270	47,618,288	60,187,074	40,799,090	2,420,101	-
		24,515,733	21,414,048	27,066,259	18,347,440	1,088,325	-
		39,757,325	34,326,151	43,386,494	29,410,460	1,744,555	-
		42,169,896	38,568,533	48,748,648	33,045,310	1,960,166	-
		415,057	366,128	462,767	313,696	18,608	-
		3,329,361	2,975,253	3,760,567	2,549,181	151,211	-
		1,539,309	1,241,121	1,568,714	1,063,386	63,077	-
		37,173,923	32,057,173	40,518,623	27,466,412	1,629,239	-
		4,731,922	4,506,146	5,695,538	3,860,842	229,016	-
		80,337,200	74,628,724	94,326,880	63,941,486	3,792,850	-
		1,939,362	1,604,367	2,027,838	1,374,613	81,539	-
		1,974,837	1,841,445	2,327,492	1,577,740	93,588	-
		3,783,076	3,165,169	4,000,611	2,711,900	160,863	-
		311,909,036	278,916,852	352,536,596	238,974,444	14,175,371	-
		2,120,328	2,193,326	2,772,252	1,879,230	111,471	-
		86,548	80,126	101,275	68,651	4,072	-
		45,840,664	41,413,565	52,344,622	35,482,917	2,104,759	-
		209,388	175,925	222,360	150,732	8,941	-
		14,662,277	12,484,455	15,779,711	10,696,613	634,497	-
		56,472	42,063	53,166	36,039	2,138	-
		790,246	544,883	688,704	466,853	27,693	-
		15,451,072	14,317,244	18,096,262	12,266,937	727,644	-
		33,475,937	29,600,287	37,413,245	25,361,365	1,504,373	-
		5,204,924	4,374,107	5,528,646	3,747,711	222,305	-
		3,495,388	3,011,861	3,806,838	2,580,546	153,072	-
		24,505,005	21,766,069	27,511,194	18,649,049	1,106,215	-
		126,136,623	105,661,552	133,550,783	90,530,244	5,370,029	-
		7,520,985	6,885,172	8,702,505	5,899,178	349,925	-
		11,397,822	10,420,105	13,170,478	8,927,889	529,580	-
		8,396,075	7,309,573	9,238,926	6,262,803	371,494	-
		10,524,917	9,163,794	11,582,566	7,851,489	465,731	-
		6,779,888	5,781,350	7,307,330	4,953,429	293,825	-
		46,739,061	42,831,334	54,136,610	36,697,655	2,176,814	-
		109,142,771	91,701,859	115,906,447	78,569,655	4,660,557	-
		4,007,207	3,511,274	4,438,071	3,008,441	178,453	-
		36,057,491	33,264,817	42,045,023	28,501,115	1,690,615	-
		2,803,420	2,782,938	3,517,491	2,384,406	141,437	-
		18,295,790	15,723,929	19,874,239	13,472,177	799,136	-
		27,885,767	24,263,884	30,668,305	20,789,164	1,233,162	-
		3,490,620	2,963,853	3,746,159	2,539,413	150,632	-
		10,180,866	9,558,390	12,081,315	8,189,577	485,785	-
		280,406,468	241,791,760	305,612,385	207,165,867	12,288,565	-
		11,567,741	10,870,471	13,739,718	9,313,760	552,469	-
		8,101,963	7,303,554	9,231,318	6,257,646	371,188	-
		88,126,539	77,009,675	97,336,279	65,981,471	3,913,857	-
		34,121,185	30,338,617	38,346,456	25,993,962	1,541,897	-
		10,231,699	9,623,628	12,163,773	8,245,473	489,101	-
		9,880,710	9,246,398	11,686,973	7,922,264	469,929	-
		181,850,152	163,141,788	206,202,853	139,778,998	8,291,343	-
		8,053,548	7,461,507	9,430,962	6,392,979	379,216	-
		8,361,887	7,852,829	9,925,573	6,728,261	399,104	-
		20,895,071	16,494,189	20,847,809	14,132,132	838,283	-
		4,180,119	3,834,505	4,846,618	3,285,383	194,881	-
		2,077,572	1,794,262	2,267,856	1,537,314	91,190	-
		1,671,759	1,526,522	1,929,445	1,307,916	77,582	-
		47,404,740	42,980,167	54,324,727	36,825,174	2,184,378	-
420730		132,504,376	112,524,308	142,224,954	96,410,216	5,718,815	-
		11,477,900	10,986,414	13,886,263	9,413,100	558,362	-
		944,129	831,166	1,050,551	712,139	42,242	-
		2,936,132	2,786,895	3,522,493	2,387,797	141,638	-
		4,532,531	4,144,975	5,239,036	3,551,392	210,660	-
		4,596,742	4,164,716	5,263,987	3,568,306	211,663	-
		52,140,513	46,324,403	58,551,670	39,690,497	2,354,342	-
		99,282	88,717	112,133	76,012	4,509	-
		3,390,909	2,992,329	3,782,150	2,563,811	152,079	-
		556,999	602,281	761,252	516,031	30,610	-
		402,278	364,008	460,087	311,880	18,500	-
		34,351,488	30,415,328	38,443,415	26,059,688	1,545,796	-
		49,768,220	42,685,890	53,952,775	36,573,038	2,169,422	-
		-	2,389	3,020	2,047	121	-
		1,294,845	1,127,038	1,424,518	965,640	57,279	-
		159,160	244,631	309,201	209,598	12,433	-
		65,534,491	57,306,085	72,431,952	49,099,542	2,912,463	-
		13,334,272	11,748,434	14,849,418	10,065,994	597,090	-
		1,553,880	1,435,511	1,814,413	1,229,938	72,957	-
		2,435,488	2,368,052	2,993,097	2,028,934	120,351	-

Schedule of Pension Amounts by Employer,
As of and for the year ended June 30, 2014

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense		
Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
$ -	$ -	$ 47,157	$ -	$ -	$ 162,254	$ 63,209	$ 225,463	$ 61,058	$ (27,484)	$ 33,574
-	-	920,102	-	-	3,165,844	1,731,671	4,897,515	1,191,343	(752,899)	438,444
-	-	104,446	-	-	359,374	141,891	501,265	135,236	(61,691)	73,545
-	725,521	1,274,293	-	-	1,888,188	-	1,888,188	710,547	315,442	1,025,989
-	-	61,839	-	-	212,773	2,063	214,836	80,069	(897)	79,172
-	-	41,464	-	-	142,666	94,017	236,683	53,687	(40,878)	12,809
-	7,989	59,342	-	-	176,693	-	176,693	66,491	3,475	69,966
-	64,362	164,752	-	-	345,419	-	345,419	129,985	27,984	157,969
-	-	6,372,697	-	-	21,926,873	2,924,225	24,851,098	8,251,334	(1,271,404)	6,979,930
-	-	2,420,101	-	-	8,326,968	1,620,181	9,947,149	3,133,534	(704,427)	2,429,107
-	-	1,088,325	-	-	3,744,656	319,642	4,064,298	1,409,157	(138,975)	1,270,182
-	-	1,744,555	-	-	6,002,584	832,464	6,835,048	2,258,841	(361,941)	1,896,900
-	807,809	2,767,975	-	-	6,744,446	-	6,744,446	2,538,012	351,221	2,889,233
-	-	18,608	-	-	64,024	2,606	66,630	24,093	(1,134)	22,959
-	9,143	160,354	-	-	520,280	-	520,280	195,787	3,976	199,763
-	-	63,077	-	-	217,034	101,061	318,095	81,672	(43,938)	37,734
-	-	1,629,239	-	-	5,605,810	808,508	6,414,318	2,109,530	(351,525)	1,758,005
-	230,282	459,298	-	-	787,986	-	787,986	296,528	100,121	396,649
-	2,441,285	6,234,135	-	-	13,050,260	-	13,050,260	4,910,962	1,061,428	5,972,390
-	-	81,539	-	-	280,554	95,466	376,020	105,576	(41,508)	64,068
-	65,439	159,027	-	-	322,012	-	322,012	121,177	28,452	149,629
-	-	160,863	-	-	553,490	158,379	711,869	208,285	(68,862)	139,423
-	999,207	15,174,578	-	-	48,773,946	-	48,773,946	18,354,195	434,437	18,788,632
-	239,558	351,029	-	-	383,545	-	383,545	144,332	104,156	248,488
-	2,417	6,489	-	-	14,012	-	14,012	5,273	1,051	6,324
-	477,038	2,581,797	-	-	7,241,954	-	7,241,954	2,725,230	207,409	2,932,639
-	-	8,941	-	-	30,764	8,189	38,953	11,577	(3,560)	8,017
-	-	634,497	-	-	2,183,146	443,904	2,627,050	821,543	(193,001)	628,542
-	-	2,138	-	-	7,356	6,424	13,780	2,768	(2,793)	(25)
-	-	27,693	-	-	95,283	124,138	219,421	35,856	(53,972)	(18,116)
-	441,394	1,169,038	-	-	2,503,644	-	2,503,644	942,150	191,911	1,134,061
-	-	1,504,373	-	-	5,176,176	154,852	5,331,028	1,947,854	(67,327)	1,880,527
-	-	222,305	-	-	764,896	202,773	967,669	287,839	(88,162)	199,677
-	-	153,072	-	-	526,681	77,909	604,590	198,196	(33,874)	164,322
-	-	1,106,215	-	-	3,806,213	36,535	3,842,748	1,432,322	(15,884)	1,416,438
-	-	5,370,029	-	-	18,476,943	5,180,992	23,657,935	6,953,085	(2,252,606)	4,700,479
-	149,154	499,079	-	-	1,204,004	-	1,204,004	453,081	64,847	517,928
-	214,948	744,528	-	-	1,822,155	-	1,822,155	685,698	93,456	779,154
-	-	371,494	-	-	1,278,219	128,454	1,406,673	481,008	(55,850)	425,158
-	-	465,731	-	-	1,602,465	160,348	1,762,813	603,026	(69,717)	533,309
-	-	293,825	-	-	1,010,980	198,612	1,209,592	380,443	(86,351)	294,092
-	960,989	3,137,803	-	-	7,489,878	-	7,489,878	2,818,527	417,820	3,236,347
-	-	4,660,557	-	-	16,035,824	4,267,155	20,302,979	6,034,464	(1,855,285)	4,179,179
-	-	178,453	-	-	614,013	43,594	657,607	231,060	(18,953)	212,107
-	915,190	2,605,805	-	-	5,816,990	-	5,816,990	2,189,000	397,908	2,586,908
-	225,126	366,563	-	-	486,650	-	486,650	183,132	97,881	281,013
-	-	799,136	-	-	2,749,630	439,862	3,189,492	1,034,717	(191,243)	843,474
-	-	1,233,162	-	-	4,243,004	437,047	4,680,051	1,596,691	(190,022)	1,406,669
-	-	150,632	-	-	518,286	112,175	630,461	195,037	(48,774)	146,263
-	388,411	874,196	-	-	1,671,467	-	1,671,467	628,992	168,875	797,867
-	-	12,288,565	-	-	42,281,914	6,113,199	48,395,113	15,911,168	(2,657,913)	13,253,255
-	449,154	1,001,623	-	-	1,900,910	-	1,900,910	715,334	195,285	910,619
-	71,820	443,008	-	-	1,277,166	-	1,277,166	480,612	31,226	511,838
-	-	3,913,857	-	-	13,466,614	1,123,377	14,589,991	5,067,641	(488,425)	4,579,216
-	-	1,541,897	-	-	5,305,287	26,462	5,331,749	1,996,440	(11,506)	1,984,934
-	404,063	893,164	-	-	1,682,875	-	1,682,875	633,285	175,680	808,965
-	353,323	823,252	-	-	1,616,910	-	1,616,910	608,462	153,619	762,081
-	995,073	9,286,416	-	-	28,528,462	-	28,528,462	10,735,587	432,641	11,168,228
-	229,240	608,456	-	-	1,304,787	-	1,304,787	491,006	99,669	590,675
-	320,740	719,844	-	-	1,373,217	-	1,373,217	516,757	139,452	656,209
-	-	838,283	-	-	2,884,324	1,648,372	4,532,696	1,085,404	(716,684)	368,720
-	88,980	283,861	-	-	670,537	-	670,537	252,331	38,687	291,018
-	-	91,190	-	-	313,761	43,107	356,868	118,072	(18,743)	99,329
-	30,093	107,675	-	-	266,942	-	266,942	100,453	13,085	113,538
-	613,565	2,797,943	-	-	7,515,904	-	7,515,904	2,828,321	266,768	3,095,089
-	-	5,718,815	-	-	19,677,027	4,245,624	23,922,651	7,404,691	(1,845,924)	5,558,767
-	602,553	1,160,915	-	-	1,921,185	-	1,921,185	722,964	261,979	984,943
-	-	42,242	-	-	145,345	7,231	152,576	54,695	(3,144)	51,551
-	135,729	277,367	-	-	487,342	-	487,342	183,392	59,012	242,404
-	86,456	297,116	-	-	724,828	-	724,828	272,761	37,589	310,350
-	57,160	268,823	-	-	728,280	-	728,280	274,060	24,852	298,912
-	-	2,354,342	-	-	8,100,708	68,606	8,169,314	3,048,389	(29,829)	3,018,560
-	268	4,777	-	-	15,514	-	15,514	5,838	117	5,955
-	-	152,079	-	-	523,266	20,384	543,650	196,911	(8,862)	188,049
-	83,371	113,981	-	-	105,320	-	105,320	39,633	36,248	75,881
-	4,640	23,140	-	-	63,654	-	63,654	23,954	2,018	25,972
-	-	1,545,796	-	-	5,318,702	126,913	5,445,615	2,001,488	(55,178)	1,946,310
-	-	2,169,422	-	-	7,464,444	1,264,125	8,728,569	2,808,956	(549,621)	2,259,335
-	1,871	1,992	-	-	418	-	418	157	814	971
-	-	57,279	-	-	197,084	20,004	217,088	74,165	(8,696)	65,469
-	80,615	93,048	-	-	42,778	-	42,778	16,098	35,049	51,147
-	-	2,912,463	-	-	10,021,065	805,207	10,826,272	3,771,042	(350,090)	3,420,952
-	-	597,090	-	-	2,054,438	94,625	2,149,063	773,109	(41,142)	731,967
-	40,990	113,947	-	-	251,027	-	251,027	94,464	17,822	112,286
-	156,711	277,062	-	-	414,099	-	414,099	155,830	68,135	223,965

Example School District
Arizona State Retirement System Cost-Sharing Pension Plan
Allocation of Pension Expense and Net Pension Liability
to the Business-Type Activities and Proprietry Funds
Year Ended June 30, 2015

			Pension Expenditures/Expenses				
					Government-wide statements		
	Employer Contributions made in fy 2014	Allocation %	Fund Statements[1]	Governmental Activities Reconciliation	Governmental Activities	Business-type Activities	Total
Employer Contributions:							
Governmental Funds:							
General fund	$5,159,999	70%	$5,048,456				
Major special revenue fund	100,000	1%	100,000				
Nonmajor funds	1,700,000	23%	1,650,000				
Total governmental funds	6,959,999	95%	6,798,456	-$1,517,628	$5,280,828[(4)]		
Enterprise fund	300,000	4%	$222,351[(2)]			$222,351[(2)]	
Internal service fund - reported in governmental activities in the government-wide statements	75,000	1%	$55,588[(3)]		$55,588[(3)]		
Totals for fiscal year 2014	$7,334,999	100%			$5,336,416	$222,351	$5,558,767

Net Pension Liability	**Net pension liability allocation**	**Allocation %**
Governmental Activities:		
Governmental funds	$106,898,093	95%
Internal service funds	1,125,243	1%
Total governmental activities	$108,023,336	96%
Business-type activities:		
Enterprise fund	$4,500,972	4%
Total net pension liability	$112,524,308	100%

Deferred inflows and outflows of resources should be allocated in the same manner.

(1) Employer contributions fy 2015:	
General fund	$5,048,456
Major special rev.	100,000
Nonmajor funds	1,650,000
Enterprise fund	250,000
Internal service	75,000
	$7,123,456

(2) $222,351 = $5,558,767 total pension expense X 4% landfill enterprise fund

(3) $55,588 = $5,558,767 total pension expense X 1% internal service fund

(4) $5,280,828 = $5,558,767 total pension expense X 95% governmental funds