

**Example County**  
**Arizona State Retirement System Cost-Sharing Pension Plan**  
**GASB 68 Journal Entries (Employer 420730)**  
**Year ended June 30, 2016**

| Pension Journal Entries   | Government-wide Statements |               |
|---|----------------------------|---------------|
|   | Debit                      | Credit        |
| <b>J/E 1</b>  |                            |               |
| <b><i>Reversing entries for prior-year balances</i></b>   |                            |               |
| Net pension liability, June 30, 2015  | \$112,524,308              |               |
| Deferred inflows of resources related to pension at June 30, 2015   | 23,922,651                 |               |
| Deferred outflow of resources related to pensions - County fiscal year 2015 pension contributions <sup>1</sup>  |                            | \$7,674,811   |
| Deferred outflows of resources related to pensions at June 30, 2015, excluding fiscal year 2015 county pension contributions above  |                            | 5,718,815     |
| <b><i>Current year pension expense, deferred amounts, and net pension liability entries <sup>2</sup></i></b>  |                            |               |
| Pension expense   | 4,817,056                  |               |
| Deferred outflow of resources related to pensions - Differences between expected and actual experience as of June 30, 2016  | 3,252,300                  |               |
| Deferred outflow of resources related to pensions - Changes in proportion and differences between employer contributions and proportionate share of contributions as of June 30, 2016 | 527,041                    |               |
| Deferred inflows of resources related to pensions - Differences between expected and actual experience as of June 30, 2016  |                            | 6,245,414     |
| Deferred inflow of resources related to pensions - Net difference between projected and actual earnings on pension plan investments at June 30, 2016                                  |                            | 3,819,615     |
| Deferred inflows of resources related to pensions - Changes in proportion and differences between employer contributions and proportionate share of contributions as of June 30, 2016 |                            | 2,399,700     |
| Net pension liability at June 30, 2016 - Noncurrent liabilities (due in more than 1 year)   |                            | 119,185,001   |
|   | \$145,043,356              | \$145,043,356 |

**Example County**  
**Arizona State Retirement System Cost-Sharing Pension Plan**  
**GASB 68 Journal Entries (Employer 420730)**  
**Year ended June 30, 2016**

**J/E 2 County pension contributions in FY 2016** <sup>3</sup>

|  |             |             |
|--|-------------|-------------|
| Deferred outflows of resources related to pensions - County fiscal year 2016 pension contributions | \$7,857,665 |             |
| Employee-related expenditures - Fiscal year 2016 county pension contributions                      |             | \$7,857,665 |
|  | \$7,857,665 | \$7,857,665 |

<sup>1</sup> The deferred outflow of resources for county fiscal year 2015 contributions was based on the employer contributions in the County's records. However, there may be a difference between employer pension contributions the Arizona State Retirement System (ASRS) recognized and employer contributions in the County's records due to timing differences. The pension expense, deferred amounts, and net pension liability to be reported as of June 30, 2016, were calculated using the employer contributions ASRS recognized. If there is a difference between the deferred outflow of resources for contributions after the measurement date the County reported as of June 30, 2015, and the employer contributions ASRS recognized for 2015, the County will need to evaluate the difference's significance and determine whether to report the difference as an adjustment to beginning net position as a correction of an error or to report the difference in the current year pension expense.

<sup>2</sup> Allocate the net pension liability to the business-type activities and proprietary funds if those funds would be expected to cover a portion of the future pension obligation. The allocation could be based on the covered payroll of participating employees' payroll. For an example allocation between the governmental activities and business-type activities and to the proprietary funds, see the Allocation of Pension Expense and Net Pension Liability worksheet.

<sup>3</sup> The Arizona State Retirement System GASB 68 Employer Accounting Schedules for fiscal year 2015 do not include the employer fiscal year 2016 pension contributions. Accordingly, the County will need to provide this information. In this example, the fiscal year 2016 county pension contributions were **\$7,857,665**.

**Example County**  
**Reconciliation of the Balance Sheet to the Statement of Net Position**  
**June 30, 2016**

**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 as a liability in the funds

    Net pension liability (119,185,001)

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 -  
    \$11,637,006 = \$3,779,341 from the ASRS 2015 pension  
    schedules + \$7,857,665 fiscal year 2016 county pension  
    contributions 11,637,006

    Deferred inflows of resources related to pensions (12,464,729)

**Net position of governmental activities** \$ X,XXX,XXX

**Example County**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances to the Statement of Activities**  
**Year Ended June 30, 2016**

Net change in fund balances—total governmental funds \$X,XXX,XXX

Amounts reported for governmental activities in the Statement of Activities are different because:

County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

County pension contributions \$7,857,665

Pension expense (4,817,056)

Change in net position of governmental activities \$X,XXX,XXX

**Example County**  
**Arizona State Retirement System Cost-Sharing Pension Plan**  
**Allocation of Pension Expense and Net Pension Liability**  
**to the Business-Type Activities and Proprietary Funds**  
**Year Ended June 30, 2016**

|   | <b>Employer Contributions</b><br><b>made in FY 2015 Allocation %</b> |                | <b>Fund Statements<sup>1</sup></b> | <b>Pension Expenditures/Expenses</b> |                                 |                    |
|---|--|----------------|------------------------------------|--------------------------------------|---------------------------------|--------------------|
|   |  |                |                                    | <b>Governmental Activities</b>       | <b>Business-type Activities</b> | <b>Total</b>       |
| Employer Contributions:   |  |                |                                    |                                      |                                 |                    |
| Governmental Funds:   |  |                |                                    |                                      |                                 |                    |
| General fund  | \$4,978,811  | 64.87%         | \$5,137,665                        |                                      |                                 |                    |
| Major special revenue fund  | 610,000  | 7.95%          | 625,000                            |                                      |                                 |                    |
| Nonmajor funds  | 1,845,000  | 24.04%         | 1,850,000                          |                                      |                                 |                    |
| Total governmental funds  | <u>7,433,811</u>   | <u>96.86%</u>  | <u>7,612,665</u>                   | <u>\$4,665,800<sup>(4)</sup></u>     |                                 |                    |
| Landfill - enterprise fund  | 190,500  | 2.48%          | \$119,463 <sup>(2)</sup>           |                                      | \$119,463 <sup>(2)</sup>        |                    |
| Internal service fund - reported in governmental activities in the government-wide statements | 50,500   | 0.66%          | \$31,793 <sup>(3)</sup>            | \$31,793 <sup>(3)</sup>              |                                 |                    |
| Totals for fiscal year 2015   | <u>\$7,674,811</u>   | <u>100.00%</u> |                                    | <u>\$4,697,593</u>                   | <u>\$119,463</u>                | <u>\$4,817,056</u> |

| <b>Net Pension Liability</b>  | <b>Net pension liability allocation Allocation %</b> |                |
|-------------------------------|--|----------------|
| Governmental Activities:      |  |                |
| Governmental funds            | 115,442,592  | 96.86%         |
| Internal service funds        | 786,621  | 0.66%          |
| Total governmental activities | <u>\$116,229,213</u>                                 | <u>97.52%</u>  |
| Business-type activities:     |  |                |
| Landfill - enterprise fund    | <u>2,955,788</u>                                     | <u>2.48%</u>   |
| Total net pension liability   | <u>\$119,185,001</u>                                 | <u>100.00%</u> |

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

(1) Employer contributions FY 2016:

|                            |                    |
|----------------------------|--------------------|
| General fund               | \$5,137,665        |
| Major special revenue fund | 625,000            |
| Nonmajor funds             | 1,850,000          |
| Landfill - enterprise fund | 192,500            |
| Internal service           | 52,500             |
|                            | <u>\$7,857,665</u> |

(2) \$119,463 = \$4,817,056 total pension expense X 2.48% landfill enterprise fund

(3) \$31,793 = \$4,817,056 total pension expense X .66% internal service fund

(4) \$4,665,800 = \$4,817,056 total pension expense X 96.86% governmental funds

**Schedule of Employer Allocations**  
**As of and for the year ended June 30, 2015**

| Employer Number | Employer Contributions | Employer Allocation Percentage |
|-----------------|------------------------|--------------------------------|
| 420290          | \$ 183,845             | 0.018330%                      |
| 420350          | 1,030,566              | 0.102750%                      |
| 420370          | 1,670,099              | 0.166510%                      |
| 420390          | 224,650                | 0.022400%                      |
| 420080          | 775,991                | 0.077360%                      |
| 420400          | 16,442,201             | 1.639250%                      |
| 420450          | 714,373                | 0.071220%                      |
| 420230          | 506,890                | 0.050540%                      |
| 420520          | 5,282,670              | 0.526670%                      |
| 420600          | 1,999,035              | 0.199300%                      |
| 420620          | 648,783                | 0.064680%                      |
| 420810          | 639,617                | 0.063770%                      |
| 420630          | 11,030,969             | 1.099760%                      |
| 420060          | 520,998                | 0.051940%                      |
| 420640          | 523,897                | 0.052230%                      |
| 420650          | 1,099,865              | 0.109650%                      |
| 420610          | 258,403                | 0.025760%                      |
| 420670          | 113,145                | 0.011280%                      |
| 420440          | 111,527                | 0.011120%                      |
| 420690          | 3,273,878              | 0.326400%                      |
| 420730          | 7,674,811              | 0.765160%                      |
| 420750          | 776,216                | 0.077390%                      |
| 420770          | 60,331                 | 0.006010%                      |
| 420820          | 184,033                | 0.018350%                      |
| 420850          | 267,890                | 0.026710%                      |
| 420900          | 271,145                | 0.027030%                      |
| 420980          | 3,147,056              | 0.313750%                      |
| 496070          | 6,357                  | 0.000630%                      |
| 492030          | 208,329                | 0.020770%                      |
| 473030          | 14,398                 | 0.001440%                      |
| 471420          | 21,667                 | 0.002160%                      |
| 463500          | 2,098,811              | 0.209250%                      |
| 410110          | 2,738,855              | 0.273060%                      |
| 462000          | -                      | 0.000000%                      |
| 462260          | 75,473                 | 0.007520%                      |
| 463230          | 16,393                 | 0.001630%                      |
| 410130          | 3,839,986              | 0.382840%                      |
| 464990          | 750,800                | 0.074850%                      |
| 303060          | 91,356                 | 0.009110%                      |
| 481140          | 156,536                | 0.015610%                      |
| 480020          | 41,482                 | 0.004140%                      |
| 481920          | 826,868                | 0.082440%                      |
| 461060          | 145,915                | 0.014550%                      |
| 492170          | 100,727                | 0.010040%                      |
| 450390          | 267,216                | 0.026640%                      |
| 200210          | 1,559,852              | 0.155510%                      |
| 492060          | 868,655                | 0.086600%                      |
| 302360          | 8,003                  | 0.000800%                      |
| 491280          | 118,554                | 0.011820%                      |
| 497420          | 49,336                 | 0.004920%                      |
| 493130          | 2,542,268              | 0.253460%                      |
| 300140          | 3,317,239              | 0.330720%                      |
| 492410          | 3,228                  | 0.000320%                      |
| 497610          | 10,024                 | 0.001000%                      |
| 308080          | 23,869                 | 0.002380%                      |

The accompanying notes are an integral part of these schedules.

# Schedule of Pension Amounts by Employer, As of and for the year ended June 30, 2015

| Employer Number | 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 |
|-----------------|---------------------------------|------------------------------|--|--|---|------------------------|
|                 | \$ 368,026                      | \$ 1,197,361                 | \$ 1,568,952   | \$ 942,700   | \$ 32,673   | -                      |
|                 | 927,859                         | 877,006                      | 1,149,177  | 690,479  | 23,932  | -                      |
|                 | 18,104,075                      | 18,459,129                   | 24,187,767   | 14,533,134   | 503,710   | -                      |
|                 | 2,055,100                       | 1,970,056                    | 2,581,447  | 1,551,053  | 53,759  | -                      |
|                 |                                 | 484,144                      | 634,394  | 381,173  | 13,211  | -                      |
|                 | 10,797,721                      | 11,368,588                   | 14,896,735   | 8,950,651  | 310,224   | -                      |
|                 | 1,216,756                       | 1,196,833                    | 1,568,261  | 942,284  | 32,659  | -                      |
|                 | 815,844                         | 848,494                      | 1,111,817  | 668,031  | 23,154  | -                      |
|                 | 1,975,297                       | 2,114,510                    | 2,770,731  | 1,664,784  | 57,700  | -                      |
|                 | 125,390,193                     | 126,233,380                  | 165,408,866  | 99,385,334   | 3,444,635   | -                      |
|                 | 47,618,288                      | 48,827,035                   | 63,980,101   | 38,442,218   | 1,332,384   | -                      |
|                 | 21,414,048                      | 22,103,935                   | 28,963,708   | 17,402,742   | 603,168   | -                      |
|                 | 34,326,151                      | 36,700,116                   | 48,089,694   | 28,894,523   | 1,001,467   | -                      |
|                 | 38,568,533                      | 38,951,705                   | 51,040,044   | 30,667,231   | 1,062,908   | -                      |
|                 | 366,128                         | 425,815                      | 557,964  | 335,251  | 11,620  | -                      |
|                 | 2,975,253                       | 2,727,921                    | 3,574,508  | 2,147,731  | 74,439  | -                      |
|                 | 1,241,121                       | 1,290,895                    | 1,691,513  | 1,016,340  | 35,226  | -                      |
|                 | 32,057,173                      | 33,405,777                   | 43,772,984   | 26,300,843   | 911,571   | -                      |
|                 | 4,506,146                       | 4,752,112                    | 6,226,891  | 3,741,406  | 129,675   | -                      |
|                 | 74,628,724                      | 76,919,763                   | 100,791,176  | 60,560,023   | 2,098,974   | -                      |
|                 | 1,604,367                       | 2,046,274                    | 2,681,319  | 1,611,061  | 55,838  | -                      |
|                 | 1,841,445                       | 1,934,867                    | 2,535,337  | 1,523,348  | 52,798  | -                      |
|                 | 3,165,169                       | 3,167,247                    | 4,150,175  | 2,493,618  | 86,427  | -                      |
|                 | 278,916,852                     | 302,406,971                  | 396,256,475  | 238,089,306  | 8,252,030   | -                      |
|                 | 2,193,326                       | 1,917,551                    | 2,512,648  | 1,509,715  | 52,326  | -                      |
|                 | 80,126                          | 103,534                      | 135,665  | 81,514   | 2,825   | -                      |
|                 | 41,413,565                      | 43,475,659                   | 56,967,971   | 34,229,005   | 1,186,356   | -                      |
|                 | 175,925                         | 138,103                      | 180,962  | 108,730  | 3,769   | -                      |
|                 | 12,484,455                      | 13,208,912                   | 17,308,188   | 10,399,564   | 360,443   | -                      |
|                 | 42,063                          | 24,925                       | 32,660   | 19,624   | 680   | -                      |
|                 | 544,883                         | 674,161                      | 883,381  | 530,777  | 18,396  | -                      |
|                 | 1,184,807                       | 1,566,324                    | 2,052,419  | 1,233,189  | 42,742  | -                      |
|                 | 14,317,244                      | 15,829,012                   | 20,741,415   | 12,462,406   | 431,939   | -                      |
|                 | 29,600,287                      | 31,729,754                   | 41,576,821   | 24,981,287   | 865,836   | -                      |
|                 | 4,374,107                       | 3,855,617                    | 5,052,176  | 3,035,582  | 105,211   | -                      |
|                 | 3,011,861                       | 3,141,111                    | 4,115,928  | 2,473,041  | 85,714  | -                      |
|                 | 22,489,006                      | 26,543,410                   | 34,780,937   | 20,898,004   | 724,312   | -                      |
|                 | 21,766,069                      | 22,737,813                   | 29,794,305   | 17,901,803   | 620,466   | -                      |
|                 | 105,661,552                     | 113,885,153                  | 149,228,468  | 89,663,399   | 3,107,679   | -                      |
|                 | 6,885,172                       | 7,378,067                    | 9,667,789  | 5,808,857  | 201,331   | -                      |
|                 | 10,420,105                      | 11,759,105                   | 15,408,446   | 9,258,111  | 320,880   | -                      |
|                 | 7,309,573                       | 7,082,217                    | 9,280,125  | 5,575,930  | 193,258   | -                      |
|                 | 9,163,794                       | 9,537,628                    | 12,497,552   | 7,509,110  | 260,261   | -                      |
|                 | 5,781,350                       | 6,347,429                    | 8,317,301  | 4,997,421  | 173,208   | -                      |
|                 | 44,778,290                      | 46,798,712                   | 61,322,306   | 36,845,291   | 1,277,035   | -                      |
|                 | 91,701,859                      | 94,278,015                   | 123,536,418  | 74,226,421   | 2,572,643   | -                      |
|                 | 3,511,274                       | 3,509,498                    | 4,598,642  | 2,763,078  | 95,767  | -                      |
|                 | 33,264,817                      | 36,986,742                   | 48,465,272   | 29,120,188   | 1,009,288   | -                      |
|                 | 2,782,938                       | 2,854,998                    | 3,741,022  | 2,247,780  | 77,907  | -                      |
|                 | 15,723,929                      | 16,004,044                   | 20,970,766   | 12,600,211   | 436,716   | -                      |
|                 | 24,263,884                      | 25,935,590                   | 33,984,486   | 20,419,459   | 707,726   | -                      |
|                 | 2,963,853                       | 3,488,674                    | 4,571,355  | 2,746,682  | 95,198  | -                      |
|                 | 9,558,390                       | 12,050,654                   | 15,790,474   | 9,487,651  | 328,836   | -                      |
|                 | 241,791,760                     | 255,337,070                  | 334,578,818  | 201,030,504  | 6,967,595   | -                      |
|                 | 10,870,471                      | 11,093,765                   | 14,536,623   | 8,734,279  | 302,725   | -                      |
|                 | 7,303,554                       | 7,871,684                    | 10,314,596   | 6,197,489  | 214,801   | -                      |
|                 | 77,009,675                      | 82,036,552                   | 107,495,918  | 64,588,543   | 2,238,600   | -                      |
|                 | 30,338,617                      | 31,043,760                   | 40,677,934   | 24,441,193   | 847,117   | -                      |
|                 | 9,623,628                       | 10,075,193                   | 13,201,946   | 7,932,343  | 274,930   | -                      |
|                 | 9,246,398                       | 9,932,851                    | 13,015,429   | 7,820,275  | 271,046   | -                      |
|                 | 163,141,788                     | 171,304,030                  | 224,466,820  | 134,870,098  | 4,674,515   | -                      |
|                 | 7,461,507                       | 8,090,772                    | 10,601,676   | 6,369,980  | 220,780   | -                      |
|                 | 7,852,829                       | 8,135,792                    | 10,660,668   | 6,405,425  | 222,008   | -                      |
|                 | 16,494,189                      | 17,080,214                   | 22,380,917   | 13,447,495   | 466,082   | -                      |
|                 | 3,834,505                       | 4,012,837                    | 5,258,187  | 3,159,363  | 109,502   | -                      |
|                 | 1,794,262                       | 1,757,071                    | 2,302,363  | 1,383,367  | 47,947  | -                      |
|                 | 1,526,522                       | 1,731,944                    | 2,269,439  | 1,363,584  | 47,261  | -                      |
|                 | 42,980,167                      | 50,841,272                   | 66,619,441   | 40,028,056   | 1,387,348   | -                      |
| 420730          | 112,524,308                     | 119,185,001                  | 156,173,081  | 93,836,046   | 3,252,300   | -                      |
|                 | 10,986,414                      | 12,054,148                   | 15,795,053   | 9,490,402  | 328,932   | -                      |
|                 | 831,166                         | 936,903                      | 1,227,663  | 737,637  | 25,566  | -                      |
|                 | 2,786,895                       | 2,857,917                    | 3,744,848  | 2,250,079  | 77,986  | -                      |
|                 | 4,144,975                       | 4,160,164                    | 5,451,236  | 3,275,356  | 113,522   | -                      |
|                 | 4,164,716                       | 4,210,712                    | 5,517,471  | 3,315,153  | 114,901   | -                      |
|                 | 46,324,403                      | 48,871,806                   | 64,038,767   | 38,477,467   | 1,333,606   | -                      |
|                 | 88,717                          | 98,720                       | 129,357  | 77,724   | 2,694   | -                      |
|                 | 2,992,329                       | 3,235,219                    | 4,239,242  | 2,547,134  | 88,282  | -                      |
|                 | 602,281                         | 223,592                      | 292,982  | 176,037  | 6,101   | -                      |
|                 | 364,008                         | 336,475                      | 440,897  | 264,911  | 9,182   | -                      |
|                 | 30,415,328                      | 32,593,219                   | 42,708,254   | 25,661,104   | 889,398   | -                      |
|                 | 42,685,890                      | 42,532,700                   | 55,732,372   | 33,486,600   | 1,160,625   | -                      |
|                 | 2,389                           | -                            | -  | -  | -   | -                      |
|                 | 1,127,038                       | 1,172,048                    | 1,535,784  | 922,770  | 31,983  | -                      |
|                 | 244,631                         | 254,573                      | 333,578  | 200,429  | 6,947   | -                      |
|                 | 57,306,085                      | 59,632,574                   | 78,139,051   | 46,949,573   | 1,627,244   | -                      |

The accompanying notes are an integral part of these schedules.

# Schedule of Pension Amounts by Employer, As of and for the year ended June 30, 2015

| 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 |                       |  |
|   |   |                                      |   |                        |   |   |                                     |   | Proportionate Share of Contributions  | Total Pension Expense |  |
| \$ -  | \$ 594,479  | \$ 627,152                           | \$ 62,743   | \$ -                   | \$ 38,373   | \$ 10,265   | \$ 111,381                          | \$ 64,532                                   | \$ 262,322  | \$ 326,854            |  |
| -   | -   | 23,932                               | 45,956  | -                      | 28,106  | 109,023   | 183,085                             | 47,267                                      | (60,799)  | (13,532)              |  |
| -   | -   | 503,710                              | 967,277   | -                      | 591,574   | 1,419,962   | 2,978,813                           | 994,845                                     | (953,442)   | 41,403                |  |
| -   | -   | 53,759                               | 103,233   | -                      | 63,136  | 222,289   | 388,658                             | 106,174                                     | (126,278)   | (20,104)              |  |
| -   | 360,728   | 373,939                              | 25,370  | -                      | 15,516  | -   | 40,886                              | 26,093                                      | 163,967   | 190,060               |  |
| -   | 410,527   | 720,751                              | 595,725   | -                      | 364,338   | -   | 960,063                             | 612,705                                     | 315,649   | 928,354               |  |
| -   | -   | 32,659                               | 62,715  | -                      | 38,356  | 62,957  | 164,028                             | 64,502                                      | (28,984)  | 35,518                |  |
| -   | -   | 23,154                               | 44,462  | -                      | 27,192  | 60,801  | 132,455                             | 45,729                                      | (44,359)  | 1,370                 |  |
| -   | 61,991  | 119,691                              | 110,802   | -                      | 67,765  | -   | 178,567                             | 113,959                                     | 39,625  | 153,584               |  |
| -   | -   | 3,444,635                            | 6,614,757   | -                      | 4,045,500   | 5,894,677   | 16,554,934                          | 6,803,288                                   | (3,199,518)   | 3,603,770             |  |
| -   | -   | 1,332,384                            | 2,558,586   | -                      | 1,564,798   | 1,874,443   | 5,997,827                           | 2,631,509                                   | (1,140,194)   | 1,491,315             |  |
| -   | -   | 603,168                              | 1,158,269   | -                      | 708,382   | 504,397   | 2,371,048                           | 1,191,282                                   | (286,125)   | 905,157               |  |
| -   | 411,873   | 1,413,340                            | 1,923,123   | -                      | 1,176,157   | 470,523   | 3,569,803                           | 1,977,932                                   | (174,726)   | 1,803,206             |  |
| -   | 456,587   | 1,519,495                            | 2,041,109   | -                      | 1,248,316   | 1,213,860   | 4,503,285                           | 2,099,284                                   | (200,533)   | 1,898,751             |  |
| -   | 29,619  | 41,239                               | 22,313  | -                      | 13,646  | 1,473   | 37,432                              | 22,948                                      | 12,330  | 35,278                |  |
| -   | 5,168   | 79,607                               | 142,946   | -                      | 87,424  | 296,882   | 527,252                             | 147,020                                     | (130,971)   | 16,049                |  |
| -   | -   | 35,226                               | 67,644  | -                      | 41,370  | 68,699  | 177,713                             | 69,571                                      | (49,202)  | 20,369                |  |
| -   | -   | 911,571                              | 1,750,496   | -                      | 1,070,581   | 709,785   | 3,530,862                           | 1,800,386                                   | (466,435)   | 1,333,951             |  |
| -   | 136,021   | 265,696                              | 249,015   | -                      | 152,295   | -   | 401,310                             | 256,113                                     | 102,787   | 358,900               |  |
| -   | 1,379,857   | 3,478,831                            | 4,030,673   | -                      | 2,465,108   | 1,211,331   | 7,707,112                           | 4,145,551                                   | 510,823   | 4,656,374             |  |
| -   | 262,174   | 318,012                              | 107,227   | -                      | 65,579  | 53,959  | 226,765                             | 110,284                                     | 77,663  | 187,947               |  |
| -   | 36,987  | 89,785                               | 101,389   | -                      | 62,008  | 2,810   | 166,207                             | 104,279                                     | 27,174  | 131,453               |  |
| -   | -   | 86,427                               | 165,967   | -                      | 101,503   | 210,692   | 478,162                             | 170,698                                     | (123,939)   | 46,759                |  |
| -   | 6,994,660   | 15,246,690                           | 15,846,431  | -                      | 9,691,473   | -   | 25,537,904                          | 16,298,074                                  | 3,357,116   | 19,655,190            |  |
| -   | 135,402   | 187,728                              | 100,482   | -                      | 61,453  | 287,448   | 449,383                             | 103,346                                     | (26,503)  | 76,843                |  |
| -   | 15,442  | 18,267                               | 5,425   | -                      | 3,318   | -   | 8,743                               | 5,579                                       | 7,449   | 13,028                |  |
| -   | 269,630   | 1,455,986                            | 2,278,168   | -                      | 1,393,299   | 91,790  | 3,763,257                           | 2,343,099                                   | 165,685   | 2,508,784             |  |
| -   | -   | 3,769                                | 7,237   | -                      | 4,426   | 39,210  | 50,873                              | 7,442                                       | (19,279)  | (11,837)              |  |
| -   | 47,802  | 408,245                              | 692,160   | -                      | 423,316   | 250,902   | 1,366,378                           | 711,886                                     | (171,273)   | 540,613               |  |
| -   | -   | 680                                  | 1,306   | -                      | 799   | 17,842  | 19,947                              | 1,345                                       | (9,253)   | (7,908)               |  |
| -   | 73,770  | 92,166                               | 35,327  | -                      | 21,605  | 70,165  | 127,097                             | 36,334                                      | (20,441)  | 15,893                |  |
| -   | 234,110   | 276,852                              | 82,077  | -                      | 50,197  | 96,057  | 228,331                             | 84,416                                      | 32,524  | 116,940               |  |
| -   | 804,137   | 1,236,076                            | 829,456   | -                      | 507,285   | -   | 1,336,741                           | 853,097                                     | 444,025   | 1,297,122             |  |
| -   | 415,606   | 1,281,442                            | 1,662,671   | -                      | 1,016,868   | 87,525  | 2,767,064                           | 1,710,059                                   | 121,584   | 1,831,643             |  |
| -   | -   | 105,211                              | 202,038   | -                      | 123,564   | 664,754   | 990,356                             | 207,797                                     | (338,227)   | (130,430)             |  |
| -   | -   | 85,714                               | 164,597   | -                      | 100,666   | 65,919  | 331,182                             | 169,290                                     | (43,821)  | 125,469               |  |
| -   | 4,372,782   | 5,097,094                            | 1,390,901   | -                      | 850,657   | -   | 2,241,558                           | 1,430,542                                   | 2,701,514   | 4,132,056             |  |
| -   | -   | 620,466                              | 1,191,484   | -                      | 728,696   | 151,138   | 2,071,318                           | 1,225,441                                   | (75,197)  | 1,150,244             |  |
| -   | 1,940,276   | 5,047,955                            | 5,967,697   | -                      | 3,649,767   | 2,928,387   | 12,545,851                          | 6,137,785                                   | (1,370,662)   | 4,767,123             |  |
| -   | 179,193   | 380,524                              | 386,618   | -                      | 236,451   | -   | 623,069                             | 397,639                                     | 107,980   | 505,619               |  |
| -   | 700,404   | 1,021,284                            | 616,189   | -                      | 376,853   | -   | 993,042                             | 633,751                                     | 356,597   | 990,348               |  |
| -   | -   | 193,258                              | 371,115   | -                      | 226,969   | 522,845   | 1,120,929                           | 381,693                                     | (260,504)   | 121,189               |  |
| -   | -   | 260,261                              | 499,781   | -                      | 305,660   | 171,467   | 976,908                             | 514,026                                     | (106,460)   | 407,566               |  |
| -   | 191,397   | 364,605                              | 332,612   | -                      | 203,421   | 112,259   | 648,292                             | 342,090                                     | 646   | 342,736               |  |
| -   | 479,344   | 1,756,379                            | 2,452,300   | -                      | 1,499,795   | 252,813   | 4,204,908                           | 2,522,194                                   | 253,811   | 2,776,005             |  |
| -   | -   | 2,572,643                            | 4,940,263   | -                      | 3,021,401   | 4,075,763   | 12,037,427                          | 5,081,066                                   | (2,611,600)   | 2,469,466             |  |
| -   | -   | 95,767                               | 183,901   | -                      | 112,472   | 162,058   | 458,431                             | 189,142                                     | (81,417)  | 107,725               |  |
| -   | 1,959,721   | 2,969,009                            | 1,938,143   | -                      | 1,185,343   | -   | 3,123,486                           | 1,993,382                                   | 1,053,563   | 3,046,945             |  |
| -   | 127,245   | 205,152                              | 149,605   | -                      | 91,496  | 54,988  | 296,089                             | 153,869                                     | 72,886  | 226,755               |  |
| -   | -   | 436,716                              | 838,628   | -                      | 512,894   | 652,549   | 2,004,071                           | 862,530                                     | (374,850)   | 487,680               |  |
| -   | 286,467   | 994,193                              | 1,359,051   | -                      | 831,178   | 247,027   | 2,437,256                           | 1,397,787                                   | (59,808)  | 1,337,979             |  |
| -   | 270,333   | 365,531                              | 182,810   | -                      | 111,804   | 63,403  | 358,017                             | 188,021                                     | 74,107  | 262,128               |  |
| -   | 1,678,367   | 2,007,203                            | 631,466   | -                      | 386,197   | -   | 1,017,663                           | 649,465                                     | 831,979   | 1,481,444             |  |
| -   | 569,394   | 7,536,989                            | 13,379,920  | -                      | 8,182,987   | 3,455,286   | 25,018,193                          | 13,761,264                                  | (2,399,097)   | 11,362,167            |  |
| -   | 253,870   | 556,595                              | 581,324   | -                      | 355,531   | 257,494   | 1,194,349                           | 597,892                                     | 78,242  | 676,134               |  |
| -   | 174,487   | 389,288                              | 412,484   | -                      | 252,270   | -   | 664,754                             | 424,241                                     | 92,087  | 516,328               |  |
| -   | 704,522   | 2,943,122                            | 4,298,798   | -                      | 2,629,090   | 634,952   | 7,562,840                           | 4,421,319                                   | (168,188)   | 4,253,131             |  |
| -   | -   | 847,117                              | 1,626,724   | -                      | 994,884   | 673,451   | 3,295,059                           | 1,673,089                                   | (310,821)   | 1,362,268             |  |
| -   | 228,384   | 503,314                              | 527,950   | -                      | 322,888   | 41,605  | 892,443                             | 542,998                                     | 156,768   | 699,766               |  |
| -   | 345,134   | 616,180                              | 520,491   | -                      | 318,326   | -   | 838,817                             | 535,326                                     | 219,723   | 755,049               |  |
| -   | 562,433   | 5,236,948                            | 8,976,504   | -                      | 5,489,914   | 332,990   | 14,799,408                          | 9,232,344                                   | 281,281   | 9,513,625             |  |
| -   | 302,215   | 522,995                              | 423,965   | -                      | 259,291   | -   | 683,256                             | 436,049                                     | 178,144   | 614,193               |  |
| -   | 181,288   | 403,296                              | 426,324   | -                      | 260,734   | 96,716  | 783,774                             | 438,475                                     | 95,490  | 533,965               |  |
| -   | -   | 466,082                              | 895,020   | -                      | 547,383   | 1,140,936   | 2,583,339                           | 920,530                                     | (811,796)   | 108,734               |  |
| -   | 50,293  | 159,795                              | 210,277   | -                      | 128,603   | 17,747  | 356,627                             | 216,271                                     | 30,620  | 246,891               |  |
| -   | -   | 47,947                               | 92,072  | -                      | 56,310  | 121,219   | 269,601                             | 94,697                                      | (62,767)  | 31,930                |  |
| -   | 108,617   | 155,878                              | 90,756  | -                      | 55,505  | -   | 146,261                             | 93,341                                      | 54,724  | 148,065               |  |
| -   | 4,450,848   | 5,838,196                            | 2,664,134   | -                      | 1,629,350   | -   | 4,293,484                           | 2,740,065                                   | 2,132,245   | 4,872,310             |  |
| -   | 527,041   | 3,779,341                            | 6,245,414   | -                      | 3,819,615   | 2,399,700   | 12,464,729                          | 6,423,415                                   | (1,606,359)   | 4,817,056             |  |
| -   | 698,418   | 1,027,350                            | 631,650   | -                      | 386,309   | -   | 1,017,959                           | 649,653                                     | 424,636   | 1,074,289             |  |
| -   | 45,392  | 70,958                               | 49,095  | -                      | 30,026  | 4,087   | 83,208                              | 50,495                                      | 17,489  | 67,984                |  |
| -   | 76,716  | 154,702                              | 149,758   | -                      | 91,590  | 55,903  | 297,251                             | 154,027                                     | 33,602  | 187,629               |  |
| -   | 48,866  | 162,388                              | 217,997   | -                      | 133,324   | 149,532   | 500,853                             | 224,212                                     | (30,380)  | 193,832               |  |
| -   | 32,308  | 147,209                              | 220,646   | -                      | 134,944   | 127,684   | 483,274                             | 226,935                                     | (33,186)  | 193,749               |  |
| -   | 74,064  | 1,407,670                            | 2,560,932   | -                      | 1,566,233   | 38,777  | 4,165,942                           | 2,637,922                                   | 3,837   | 2,637,759             |  |
| -   | 4,055   | 6,749                                | 5,173   | -                      | 3,164   | -   | 8,337                               | 5,320                                       | 1,891   | 7,211                 |  |
| -   | 62,287  | 150,569                              | 169,529   | -                      | 103,682   | 11,521  | 284,732                             | 174,361                                     | 19,450  | 193,811               |  |
| -   | 47,123  | 53,224                               | 11,716  | -                      | 7,166   | 301,311   | 320,193                             | 12,051                                      | (100,712)   | (88,661)              |  |
| -   | 2,623   | 11,805                               | 17,632  | -                      | 10,783  | 34,321  | 62,736                              | 18,134                                      | (13,583)  | 4,551                 |  |
| -   | 419,554   | 1,308,952                            | 1,707,918   | -                      | 1,044,540   | 71,733  | 2,824,191                           | 1,756,595                                   | 135,527   | 1,892,122             |  |
| -   | -   | 1,160,625                            | 2,228,756   | -                      | 1,363,079   | 2,481,673   | 6,073,508                           | 2,292,279                                   | (1,352,878)   | 939,401               |  |
| -   | 1,057   | -                                    | -   | -                      | -   | 1,847   | -                                   | -   | (25)  | (25)                  |  |
| -   | -   | 31,983                               | 61,417  | -                      | 37,562  | 21,958  | 120,937                             | 63,167                                      | (13,539)  | 49,628                |  |
| -   | 45,565  | 52,512                               | 13,340  | -                      | 8,159   | 2,185   | 23,684                              | 13,720                                      | 34,057  | 47,777                |  |
| -   | -   | 1,627,244                            | 3,124,807   | -                      | 1,911,092   | 968,913   | 6,004,812                           | 3,213,867                                   | (583,633)   | 2,630,234             |  |

The accompanying notes are an integral part of these schedules.