

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

<b>Pension Journal Entries</b>	<b>Government-wide Statements</b>	
	<b>Debit</b>	<b>Credit</b>
<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 - District 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 district 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 School District**  
**Arizona State Retirement System Cost-Sharing Pension Plan**  
**GASB 68 Journal Entries (Employer 420730)**  
**Year ended June 30, 2016**

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

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

<sup>1</sup> The deferred outflow of resources for district fiscal year 2015 contributions was based on the employer contributions in the District's records. However, there may be a difference between employer pension contributions the Arizona State Retirement System (ASRS) recognized and employer contributions in the District'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 District reported as of June 30, 2015, and the employer contributions ASRS recognized for 2015, the District 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 District will need to provide this information. In this example, the fiscal year 2016 district pension contributions were **\$7,857,665**.

**Example School District**  
**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 district pension  
contributions 11,637,006

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

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, 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:

District 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 District'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.

District pension contributions	\$7,857,665
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Pension expense	<u>(4,817,056)</u>
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<b>Change in net position of governmental activities</b>	<u><u>\$X,XXX,XXX</u></u>
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**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 Proprietary Funds**  
**Year Ended June 30, 2016**

	<b>Employer Contributions</b> <b>made in FY 2015</b>		<b>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>			
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</b>	
		<b>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:		
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
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% 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.