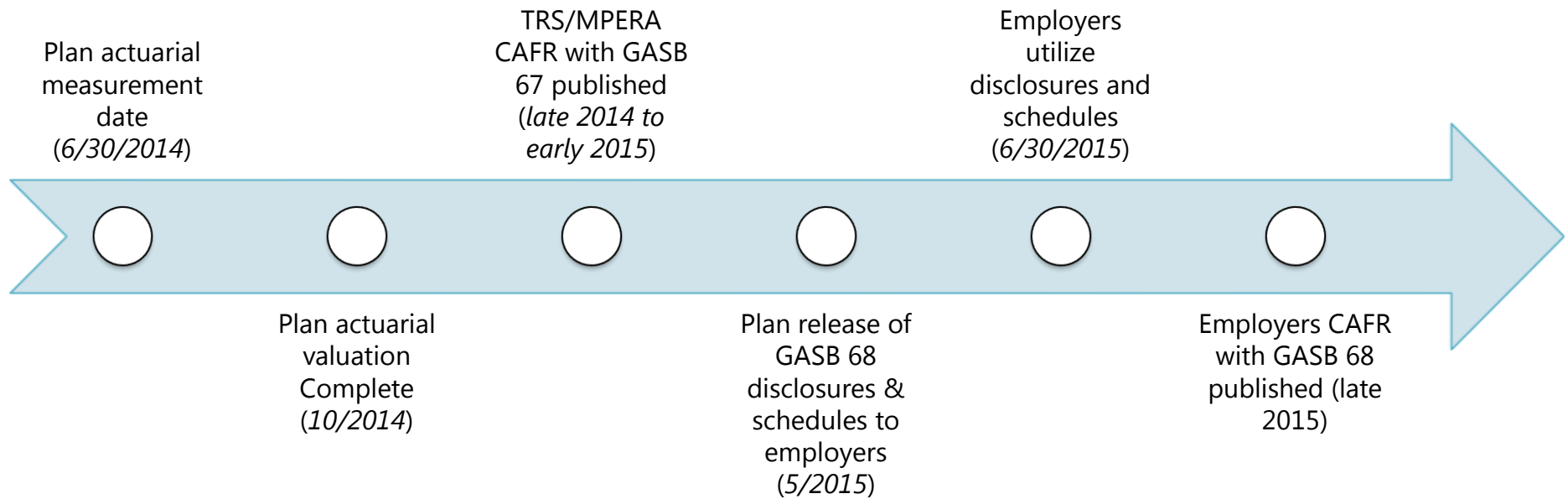




GASB 67 & 68 Timeline



Note: there is a one-year lag in Employer reporting of GASB 68; FY 2015 reporting will use FY 2014 actuarial valuation results.