					Comprehensive	
	Memorandum Accounts				Income Categories	
	Periodic		Fair	Holding	Unrecognized	Unamortized
	Pension	Projected	Value of	Column	Gains	Prior
	Expense	Benefit	Plan	for	and	Service
	Items	Obligation	Assets	Cash	Losses	Costs
	Formal Accounts					
	Annual	Pension				
	Pension	Asset/	Comprehensive			
	Expense	Liability	Income	Cash		
Summary journal entries:						