The primary reserve ratio, viability ratio, and return on net position are affected in FY 2015 by the following: Audited IU Financial Report FY 2015, Note 1—Organization and Summary of Significant Accounting Policies, New Accounting Pronouncements: Adoption of New Standard - The GASB issued GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. Statement No. 71 is a clarification to GASB 68 requiring a government to recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The Statements also enhance accountability and transparency through revised note disclosures and required supplementary information (RSI) for material items. In accordance with the statement, the university has reported a $123,964,000 change in accounting principle adjustment to Unrestricted Net Position as of July 1, 2014. June 30, 2014, amounts have not been restated to reflect the impact of GASB 68 because the information is not available to calculate the impact on pension expense for the fiscal year ending June 30,