

Overview of GASB 68 information included on ERSRI website for employer financial reporting

**FY 2017 EMPLOYER REPORTING**

Plan	Plan type	Covered employees	Employer information to meet GASB 68 reporting requirements
<p><i>ERS</i></p> <p><b>Employees' Retirement System</b></p>	<p>Cost-sharing – multiple employer</p>	<p>Teachers</p>	<p>Auditor's report on:</p> <ul style="list-style-type: none"> <li>• Schedule of Employer Allocations – Teachers <i>Schedule B</i></li> <li>• Schedule of Pension Amounts by Employer - Teachers <i>Schedule D</i></li> </ul> <p>(schedules include proportionate share information for recording beginning and ending net pension liability (asset), pension expense and related deferred inflows and outflows)</p> <p><i>Schedule E</i> – Source Amounts for journal entries – total pension expense and state revenue amount</p> <p><i>Schedule F</i> - Net Pension Liability of the State associated with School District</p> <p><i>Schedule G</i> – FY 2017 rates for teachers- split state and local</p> <p>Templates for journal entries, note disclosures, and required supplementary information schedules</p>
<p><i>TSB</i></p> <p><b>Teachers' Survivors Benefit</b></p>	<p>Cost-sharing – multiple employer</p>	<p>Teachers in LEA's that don't participate in Social Security</p>	<p>Auditor's report on:</p> <ul style="list-style-type: none"> <li>• Schedule of Employer Allocations - <i>Schedule A</i></li> <li>• Schedule of Pension Amounts by Employer – <i>Schedule B</i></li> </ul> <p>(schedules include proportionate share information for recording beginning and ending net pension liability (asset), pension expense and related deferred inflows and outflows)</p> <p>Templates for journal entries, note disclosures, and required supplementary information schedules</p>
<p><i>MERS</i></p> <p><b>Municipal Employees' Retirement System</b></p>	<p>Agent multiple employer</p>	<p>General employees and police and fire employees of participating employers</p>	<p>Actuarial reports prepared by Gabriel, Roder, Smith &amp; Co. for each participating employer - include information for recording ending net pension liability (asset), pension expense and related deferred inflows and outflows</p> <p>Auditor's reports on:</p> <ul style="list-style-type: none"> <li>• Schedule of Changes in Fiduciary Net Position by Employer – Year ended June 30, 2016</li> <li>• ERSRI management's assertions related to MERS census data</li> </ul> <p>Templates for journal entries, note disclosures, and required supplementary information schedules</p>
<p><i>All plans</i></p>			<p>Recommended notes to the RSI schedules</p>