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

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| --- | --- | --- | --- |
| **Plan** | **Plan type** | **Covered employees** | **Employer information to meet GASB 68 reporting requirements** |
| ***ERS*** **Employees’** **Retirement System** | Cost-sharing – multiple employer | Teachers | Auditor’s report on:* Schedule of Employer Allocations – Teachers ***Schedules A & B***
* Schedule of Pension Amounts by Employer ***Schedules C& D***

(schedules include proportionate share information for recording beginning and ending net pension liability (asset), pension expense and related deferred inflows and outflows)***Schedule E*** – Source Amounts for journal entries – total pension expense and state revenue amount***Schedule F*** - Net Pension Liability of the State associated with School District ***Schedule G*** – FY 2015 rates for teachers- split state and localTemplates for journal entries, note disclosures, and required supplementary information schedules |
| ***TSB*** **Teachers’ Survivors Benefit** | Cost-sharing –multiple employer | Teachers in LEA’s that don’t participate in Social Security | Auditor’s report on:* Schedule of Employer Allocations - ***Schedule A***
* Schedule of Pension Amounts by Employer – ***Schedule B***

(schedules include proportionate share information for recording beginning and ending net pension liability (asset), pension expense and related deferred inflows and outflows)Templates for journal entries, note disclosures, and required supplementary information schedules |
| ***MERS*** **Municipal Employees’ Retirement** **System** | Agent multiple employer | General employees and police and fire employees of participating employers | Actuarial reports prepared by Gabriel, Roder, Smith & Co. for each participating employer - include information for recording beginning and ending net pension liability (asset), pension expense and related deferred inflows and outflowsAuditor’s reports on:* Schedule of Changes in Fiduciary Net Position by Employer – Year ended June 30, 2014
* ERSRI management’s assertions related to MERS census data

Templates for journal entries, note disclosures, and required supplementary information schedules |