

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

FY 2018 EMPLOYER REPORTING

Plan	Plan type	Covered employees	Employer information to meet GASB 68 reporting requirements
<p style="text-align: center;">ERS</p> <p>Employees' Retirement System</p>	<p style="text-align: center;">Cost-sharing – multiple employer</p>	<p style="text-align: center;">Teachers</p>	<p>Auditor's report on:</p> <ul style="list-style-type: none"> • Schedule of Employer Allocations – Teachers Schedule B • Schedule of Pension Amounts by Employer - Teachers Schedule D <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>Schedule E – Source Amounts for journal entries – total pension expense and state revenue amount</p> <p>Schedule F - Net Pension Liability of the State associated with School District</p> <p>Schedule G – FY 2018 rates for teachers- split state and local</p> <p>Templates for journal entries, note disclosures, and required supplementary information schedules</p>
<p style="text-align: center;">TSB</p> <p>Teachers' Survivors Benefit</p>	<p style="text-align: center;">Cost-sharing – multiple employer</p>	<p style="text-align: center;">Teachers in LEA's that don't participate in Social Security</p>	<p>Auditor's report on:</p> <ul style="list-style-type: none"> • Schedule of Employer Allocations - Schedule A • Schedule of Pension Amounts by Employer – Schedule B <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 style="text-align: center;">MERS</p> <p>Municipal Employees' Retirement System</p>	<p style="text-align: center;">Agent multiple employer</p>	<p style="text-align: center;">General employees and police and fire employees of participating employers</p>	<p>Actuarial reports prepared by Gabriel, Roder, Smith & 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"> • Schedule of Changes in Fiduciary Net Position by Employer – Year ended June 30, 2017 • ERSRI management's assertions related to MERS census data <p>Templates for journal entries, note disclosures, and required supplementary information schedules</p>
All plans			Recommended notes to the RSI schedules