

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

**FY 2020 EMPLOYER REPORTING**

Plan	Plan type	Covered employees	Employer information to meet GASB 68 reporting requirements
<b>ERS</b> Employees' Retirement System	Cost-sharing – multiple employer	Teachers	<p>Auditor's report on:</p> <ul style="list-style-type: none"> <li>• Schedule of Employer Allocations – Teachers <b>Schedule B</b></li> <li>• Schedule of Pension Amounts by Employer - Teachers <b>Schedule D</b></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><b>Schedule E</b> – Source Amounts for journal entries – total pension expense and state revenue amount</p> <p><b>Schedule F</b> - Net Pension Liability of the State associated with School District</p> <p><b>Schedule G</b> – FY 2020 rates for teachers- split state and local</p> <p>Templates for journal entries, note disclosures, and required supplementary information schedules</p>
<b>TSB</b> Teachers' Survivors Benefit	Cost-sharing – multiple employer	Teachers in LEA's that don't participate in Social Security	<p>Auditor's report on:</p> <ul style="list-style-type: none"> <li>• Schedule of Employer Allocations - <b>Schedule A</b></li> <li>• Schedule of Pension Amounts by Employer – <b>Schedule B</b></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>
<b>MERS</b> Municipal Employees' Retirement System	Agent multiple employer	General employees and police and fire employees of participating employers	<p>Actuarial reports prepared by GRS Consulting 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, 2019</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>
<b>All plans</b>			Recommended notes to the RSI schedules