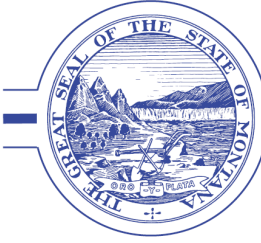


# TEACHERS' RETIREMENT SYSTEM



GREG GIANFORTE, GOVERNOR

trs.mt.gov

STATE OF MONTANA

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## MEMO

Date: August 5, 2021  
To: TRS Employers  
From: Nolan Brilz, TRS Accounting & Fiscal Manager  
RE: GASB 68: Note Disclosure and Supplemental Information

**Please provide this information to your financial statement preparer.**

**GASB 68: Note Disclosure and Required Supplemental Information** reports are available on the TRS website for Fiscal Year 2021. A direct link to the page is provided below:

<https://trs.mt.gov/trs-info/employersgasbreports2021>

Locate your school district or organization's disclosure report within the appropriate alphabetical grouping and download it (PDF). On the last page of the disclosure is an exact journal entry specific to your School District/organization to assist in preparing your financial statements.

### *Important notes:*

- Each employer's PDF report was generated from data contained in Schedule E of the **GASB 68 Systemwide Report**, which also is posted on the webpage linked above.
- TRS has done a quality check on a cross-sampling of the PDF reports, but we recommend you **compare** the numbers in your individual report to those listed for your organization in Schedule E of the systemwide report, which begins on Page **79**. If you identify any discrepancy, use the numbers in the systemwide report for financial statements.
- The Legislative Audit Division (LAD) opinion also is available on the webpage linked above. The auditor's opinion pertains to the systemwide schedules and reports, not to your organization's pension amounts.

If you have any questions, or if you identify any discrepancy between the systemwide report and your individual report, please contact Nolan Brilz at (406) 444-3679 or NBrilz@mt.gov.