

TEACHERS' RETIREMENT SYSTEM



GREG GIANFORTE, GOVERNOR

trs.mt.gov

STATE OF MONTANA

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MEMO

Date: August 8, 2022
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 2022. A direct link to the page is provided below:

<https://trs.mt.gov/trs-info/employersgasbreports2022>

Instructions:

- **On the webpage linked above, locate your school district or organization's disclosure report within the appropriate alphabetical grouping and download it (PDF).**
- Note that the last page of your specific disclosure report includes an exact journal entry to assist in preparing your financial statements.

Important notes:

Each employer's disclosure report was generated from data contained in **Schedule E** of the **GASB 68 Systemwide Report** (PDF). You can find Schedule E by scrolling to Page 79 of this PDF.

TRS has done a quality check on a sampling of employer reports, but we recommend you **compare** the numbers in your disclosure report to those listed in Schedule E of the systemwide report. If you identify any discrepancy between them, use the numbers in the systemwide report for financial statements (and please notify us of the discrepancy using the contact information below).

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, please contact Nolan Brilz at (406) 444-3679 or NBrilz@mt.gov.