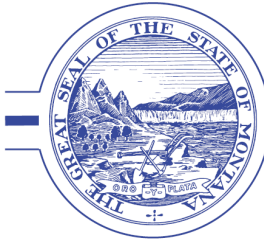


# TEACHERS' RETIREMENT SYSTEM



GREG GIANFORTE, GOVERNOR

trs.mt.gov

STATE OF MONTANA

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M E M O

Date: August 9, 2023

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 2023. A direct link to the webpage is provided below:

<https://trs.mt.gov/trs-info/employersgasbreports2023>

## Instructions:

- On the webpage linked above, navigate to the appropriate alphabetical grouping to locate and download the disclosure report (PDF) for your school district or organization.
  - Note that the last page of your 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). Schedule E begins on page 75 of the PDF (numbered as Page 71).

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