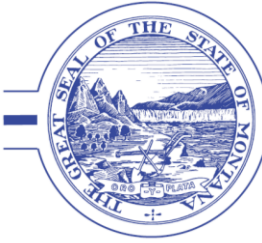


TEACHERS' RETIREMENT SYSTEM



GREG GIANFORTE, GOVERNOR

trs.mt.gov

STATE OF MONTANA

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HELENA, MONTANA 59620-0139

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406-444-3134

M E M O

Date: August 13, 2024

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 for Fiscal Year 2024 are available on the TRS website. A direct link to the main webpage is provided below:

<https://trs.mt.gov/trs-info/employersgasbreports2024>

Instructions:

- Access the webpage linked above and navigate to the appropriate alphabetical grouping. Then locate and download the disclosure report (PDF) for your school district or organization.
 - Note: The last page of your disclosure report includes an exact journal entry to assist in preparing your financial statements.

Important notes:

Your specific disclosure report was generated from data contained within **Schedule E** of the **GASB 68 Systemwide Report** (PDF). Schedule E begins on Page 68 of that document.

TRS has done a quality check on a sampling of individual employers' disclosure reports, but we recommend you **compare** the numbers in your 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