FY 2017 EMPLOYER REPORTING

Employees' Retirement System Cost- sharing – multiple employer Teachers information multiple employer Teachers Teachers System System Schedule freed inflows and outflows) Schedule f - Source Amounts for journal entries - total pen expense and state revenue amount Schedule f - Net Pension Liability (asset), pension expense and related deferred inflows and outflows) Schedule f - Net Pension Liability of the State associated School District Teachers' Survivors Benefit Cost- sharing – multiple employer Teachers in LEA's that don't participate in Social Security Auditor's report on: • Schedule of Pension Amounts by Employer - Schedule B Municipal Employees' Retirement System Agent multiple employer General employees of participating and police and fire employees of General employees of participating employers Actuarial reports on: • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary Net Position by Employer • Schedule of Changes in Fiduciary N	Plan	Plan type	Covered employees	Employer information to meet GASB 68 reporting requirements
TSB Teachers' Survivors BenefitCost- sharing - multiple employerTeachers in LEA's that don't participate in Social Security• Schedule of Employer Allocations - Schedule A • Schedule of Pension Amounts by Employer - Schedule BMers Municipal Employees' Retirement System• Schedule of Employer Allocations - Schedule A • Schedule of Pension Amounts by Employer - Schedule B (schedules include proportionate share information for record beginning and ending net pension liability (asset), pension expension and related deferred inflows and outflows)Mers Municipal Employees' Retirement System• Schedule of Employer Allocations - Schedule A • Schedule proportionate share information for record beginning and ending net pension liability (asset), pension expension expension and related deferred inflows and outflows)Municipal Employees' Retirement SystemAgent multiple employerGeneral employees of participating employersActuarial reports prepared by Gabriel, Roder, Smith & Co. for eparticipating employer - include information for recording ending pension liability (asset), pension expense and related deferred infl and outflowsMunicipal Employees' Retirement SystemAgent multiple employerActuarial reports prepared by Gabriel, Roder, Smith & Co. for eparticipating employers of participating employersMunicipal Employees' Retirement SystemAgent employees of participating employees of participating employeesActuarial reports on: • Schedule of Changes in Fiduciary Net Position by Employee Year ended June 30, 2016 • ERSRI management's assertions related to MERS census date	Employees' Retirement	sharing – multiple	Teachers	 Schedule of Employer Allocations – Teachers <i>Schedule B</i> Schedule of Pension Amounts by Employer - Teachers <i>Schedule D</i> (schedules include proportionate share information for recording beginning and ending net pension liability (asset), pension expense and related deferred inflows and outflows) <i>Schedule E</i> – Source Amounts for journal entries – total pension expense and state revenue amount <i>Schedule F</i> - Net Pension Liability of the State associated with School District <i>Schedule G</i> – FY 2017 rates for teachers- split state and local Templates for journal entries, note disclosures, and required
MERSMunicipal Employees' Retirement SystemAgent multiple employerGeneral employees 	Teachers' Survivors	sharing – multiple	LEA's that don't participate in Social	 Schedule of Employer Allocations - Schedule A Schedule of Pension Amounts by Employer – Schedule B (schedules include proportionate share information for recording beginning and ending net pension liability (asset), pension expense and related deferred inflows and outflows) Templates for journal entries, note disclosures, and required
All plans Recommended notes to the RSI schedules	Municipal Employees' Retirement	multiple employer	employees and police and fire employees of participating	 Auditor's reports on: Schedule of Changes in Fiduciary Net Position by Employer – Year ended June 30, 2016 ERSRI management's assertions related to MERS census data Templates for journal entries, note disclosures, and required supplementary information schedules