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REQUIRED SUPPLEMENTARY INFORMATION
GASB STATEMENT NO. 68
EMPLOYER EDUCATIONAL VIDEO SERIES

KOREN HOLDEN, SENIOR PROJECT MANAGER
RSI Schedules Required by GASB 68

» Two employer-provided RSI schedules
  • Schedule of the Employer’s Proportionate Share of the Net Pension Liability
    » 10-year schedule—presenting years, as available, until 10 years is shown
    » Determined as of the **measurement date** of the collective net pension liability
  • Schedule of Employer Contributions
    » 10-year schedule—presenting years, as available, until 10 years is shown
    » Determined as of the **employer’s fiscal year-end** (employer’s reporting date)
Proportionate Share of the Net Pension Liability

Schedule of the Employer’s Proportionate Share of the Net Pension Liability
(as of measurement date)

- Employer’s proportion of the collective net pension liability
- Employer’s proportionate share of the collective net pension liability
- Employer’s covered-employee payroll
- Employer’s proportionate share of the collective net pension liability as a percentage of the employer’s covered-employee payroll
- Pension plan’s fiduciary net position as a percentage of the total pension liability (at plan-level)
### Sample Schedule of the Proportionate Share of the Net Pension Liability

**Schedules of Required Supplementary Information**

**SCHEDULE OF THE DISTRICT’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

**Teachers Pension Plan**  
Last 10 Fiscal Years*

(Dollar amounts in thousands)

<table>
<thead>
<tr>
<th>Year</th>
<th>District's proportion of the net pension liability (asset)</th>
<th>District's proportionate share of the net pension liability (asset)</th>
<th>District's covered-employee payroll</th>
<th>District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</th>
<th>Plan fiduciary net position as a percentage of the total pension liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>20X9</td>
<td>0.20%</td>
<td>$14,910</td>
<td>$11,512</td>
<td>129.52%</td>
<td>81.38%</td>
</tr>
<tr>
<td>20X8</td>
<td>0.19%</td>
<td>$11,738</td>
<td>$10,412</td>
<td>112.74%</td>
<td>83.20%</td>
</tr>
<tr>
<td>20X7</td>
<td>0.19%</td>
<td>$12,972</td>
<td>$9,715</td>
<td>133.53%</td>
<td>80.41%</td>
</tr>
<tr>
<td>20X6</td>
<td>0.19%</td>
<td>$13,495</td>
<td>$9,553</td>
<td>141.26%</td>
<td>78.53%</td>
</tr>
<tr>
<td>20X5</td>
<td>0.20%</td>
<td>$14,892</td>
<td>$9,522</td>
<td>156.40%</td>
<td>75.79%</td>
</tr>
<tr>
<td>20X4</td>
<td>0.20%</td>
<td>$11,605</td>
<td>$9,299</td>
<td>124.80%</td>
<td>79.74%</td>
</tr>
<tr>
<td>20X3</td>
<td>0.20%</td>
<td>$4,372</td>
<td>$8,709</td>
<td>50.20%</td>
<td>91.78%</td>
</tr>
<tr>
<td>20X2</td>
<td>0.21%</td>
<td>$(2,355)</td>
<td>$8,175</td>
<td>(28.81%)</td>
<td>104.52%</td>
</tr>
<tr>
<td>20X1</td>
<td>0.21%</td>
<td>$(1,264)</td>
<td>$7,909</td>
<td>(15.98%)</td>
<td>102.63%</td>
</tr>
<tr>
<td>20X0</td>
<td>0.21%</td>
<td>$(926)</td>
<td>$7,659</td>
<td>(12.09%)</td>
<td>102.10%</td>
</tr>
</tbody>
</table>

* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.
Employer Contributions

» Schedule of Employer Contributions (as of employer’s fiscal year-end)
  • Statutorily or contractually required contribution
  • Contributions in relation to the statutorily required contribution
  • Contribution deficiency (excess)
  • Employer’s covered-employee payroll
  • Contributions as a percentage of covered-employee payroll
### SCHEDULE OF DISTRICT CONTRIBUTIONS

**Teachers Pension Plan**

**Last 10 Fiscal Years**

(Dollar amounts in thousands)

<table>
<thead>
<tr>
<th></th>
<th>20X9</th>
<th>20X8</th>
<th>20X7</th>
<th>20X6</th>
<th>20X5</th>
<th>20X4</th>
<th>20X3</th>
<th>20X2</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractually required contribution</td>
<td>$2,095</td>
<td>$2,057</td>
<td>$1,969</td>
<td>$1,649</td>
<td>$1,176</td>
<td>$898</td>
<td>$820</td>
<td>$769</td>
<td>$880</td>
<td>$1,082</td>
</tr>
<tr>
<td>Contributions in relation to the contractually required contribution</td>
<td>(2,095)</td>
<td>(2,057)</td>
<td>(1,969)</td>
<td>(1,649)</td>
<td>(1,176)</td>
<td>(898)</td>
<td>(820)</td>
<td>(769)</td>
<td>(880)</td>
<td>(1,082)</td>
</tr>
<tr>
<td>Contribution deficiency (excess)</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
</tr>
<tr>
<td>District's covered-employee payroll</td>
<td>$12,097</td>
<td>$10,962</td>
<td>$10,063</td>
<td>$9,634</td>
<td>$9,538</td>
<td>$9,410</td>
<td>$9,004</td>
<td>$8,442</td>
<td>$8,042</td>
<td>$7,784</td>
</tr>
<tr>
<td>Contributions as a percentage of covered-employee payroll</td>
<td>17.32%</td>
<td>18.76%</td>
<td>19.57%</td>
<td>17.11%</td>
<td>12.33%</td>
<td>9.54%</td>
<td>9.10%</td>
<td>9.11%</td>
<td>10.94%</td>
<td>13.90%</td>
</tr>
</tbody>
</table>
Additional Information

» Reference material regarding cost-sharing employers
  • GASB Statement No. 68
    » Paragraphs 81 and 82
    » Illustration 3, pages 206 through 210
  • GASB 68 Implementation Guide
    » Questions 209 through 217
    » Illustration 3a, pages 159 through 161
» Colorado PERA’s *GASB Reporting Standards* web page
» Please feel free to email Colorado PERA’s GASB Work Group at GASBMail@copera.org