

ILLINOIS CPA SOCIETY

**Governmental Report Review Program  
2015 Review Session Check List for  
Pension Disclosures -  
In compliance with GASB Statement 68**

Your Name \_\_\_\_\_

Report # \_\_\_\_\_

This check list has been developed as a supplement to the regular financial review check lists. The reviewer should have already used the set of Instructions for Completing the Review and should have completed Sections I-IV of a regular checklist. The Illinois CPA Society's Governmental Report Review Committee has adapted the Government Finance Officers Association's General Purpose Checklist- ©2015 (designed for its Certificate of Achievement for Excellence in Financial Reporting Program; used with permission) for its own use in fulfilling its mission to improve governmental financial accounting and reporting by Illinois CPAs.

GASB Statement 68 disclosures are applicable to local government employers with years beginning after June 15, 2014, but may be implemented earlier. This checklist should be used ONLY for those entities that have or should have implemented this standard.

Explanation: GASB Concepts Statement No. 4 established deferred outflows of resources as a financial statement element. However, that guidance states that only amounts identified by the GASB in authoritative pronouncements can be reported in the category. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, identifies several pension-related items that are to be reported as deferred outflows of resources. GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and other pronouncements also identify certain items that are to be reported as deferred outflows of resources. The pension-related deferred outflows of resources are addressed in questions 1000 thru 1006. These questions should be N/A when addressed comparing to a Cash Basis set of financial statements. Pension related assets and liabilities are addressed in questions 1010 thru 1018 and should be N/A for all Cash and Modified Cash statements. Disclosure requirements begin at Question 1020. Cash and Modified Cash Statement Analysis may begin on Page 6 at Question 1020.

The following abbreviations are used in the following checklist and consistently have the following meanings –

NPO – Net Pension Obligation

COLA – Cost of Living Adjustment

TPL – Total Pension Liability

FNP – Fiduciary Net Position

NPL – Net Pension Liability

IMRF – Illinois Municipal Retirement Fund

TRS – Teachers' Retirement System

**If the government's financial statements do NOT show deferred inflows and outflows (cash basis and modified cash basis statements) start on page 6 at Question 1020.**

	Yes	No	N/A	Ref
1000. If the statement of net position presents deferred outflows of resources are the non-pension related items presented as such limited to those items specifically identified by GAAP for reporting in the category? [GASB63:7]	_____	_____	_____	_____
1001. Does the statement present pension-related deferred outflows of resources? If so, are the items presented as such limited to only the applicable items from the following: [GASB-S63:7]	_____	_____	_____	_____
1002. Is the government an employer or a governmental nonemployer contributing entity to a defined benefit pension plan <i>administered through a trust or equivalent arrangement</i> (regardless of the type of pension plan and whether there is a special funding situation)? If so, deferred outflows of resources should include all of the following items (if applicable):	_____	_____	_____	_____
1002.a. Contributions made <i>after the measurement date</i> of the net pension liability/collective net pension liability, <i>but before the end</i> of the employer’s or governmental nonemployer contributing entity’s reporting period [GASB-S68: 34, 57, 89, and 106]	_____	_____	_____	_____
1002.b. For the period that GASB Statement No. 68 is adopted, contributions made after the measurement date of the beginning of the year liability balance for the net pension liability/collective pension liability but before the start of the employer’s or governmental nonemployer contributing entity’s reporting period [GASB-S71:2-3]	_____	_____	_____	_____
1003. Is the government an employer for a single-employer or agent multiple- employer pension plan administered through a trust or equivalent arrangement that does not have a special funding situation?  If so, deferred outflow of resources should include all of the following items (if applicable):	_____	_____	_____	_____
1003.a. Amounts not yet recognized in pension expense that have a debit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68:33a1]	_____	_____	_____	_____
1003.b. Amounts not yet recognized in pension expense that have a debit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68:33a2]	_____	_____	_____	_____
1003.c. Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a debit balance [GASB-S68:33b]	_____	_____	_____	_____

1004. Is the government an employer for a cost-sharing multiple-employer pension plan, an employer for a single-employer or agent multiple-employer pension plan with a special funding situation, or a governmental nonemployer contributing entity to a pension plan that is administered through a trust or equivalent arrangement?

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If so, deferred outflow of resources should include all of the following items (if applicable):

1004.a. Amounts not yet recognized in pension expense that have a debit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68:53, 71a1, 85, and 102]

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1004.b. Amounts not yet recognized in pension expense that have a debit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68:53, 71a2, 85, and 102]

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1004.c. Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a debit balance [GASB-S68:53, 71b, 85, and 102]

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1004.d. Amounts not yet recognized in pension expense that have a debit balance and represent the net effect of a change in the employer's or governmental nonemployer contributing entity's proportion of the collective deferred outflows of resources since the prior measurement [GASB-S 68:54, 86, and 103]

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1004.e. Amounts not yet recognized in pension expense that have a debit balance and represent the difference during the measurement period between (a) the total amount of such contributions from the employer (and amounts associated with the employer from nonemployer contributing entities that are not in a special funding situation) and (b) the amount of the employer's proportionate share of the total of such contributions from all employers and all nonemployer contributing entities [GASB-S68: 55, 87, and 104]

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1005. If the statement presents deferred inflows of resources are the non-pension related items presented as such limited to those items specifically identified by GAAP for reporting in the category? [GASB-S63:7]

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1006. Does the statement present pension-related deferred inflows of resources?

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If so, are the items presented as such limited to only the applicable items from the following: [GASB-S63:7]

1006.a. Is the government an employer for a single-employer or agent multiple- employer defined benefit pension plan that is administered through a trust or equivalent arrangement and that does not have a special funding situation?

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If so, deferred inflow of resources should include all of the following items (if applicable):

1006.a.1. Amounts not yet recognized in pension expense that have a credit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68:33a1]

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1006.a.2. Amounts not yet recognized in pension expense that have a credit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68:33a2]

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1006.a.3. Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a credit balance [GASB-S68:33b]

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1006.b. Is the government an employer for a cost-sharing multiple-employer pension plan, an employer for a single-employer or agent multiple-employer pension plan with a special funding situation, or a governmental nonemployer contributing entity to a defined benefit pension plan that is administered through a trust or equivalent arrangement?

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If so, deferred outflow of resources should include all of the following items (if applicable):

1006.b.1. Amounts not yet recognized in pension expense that have a credit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68:53, 71a1, 85, and 102]

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1006.b.2 Amounts not yet recognized in pension expense that have a credit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68:53, 71a2, 85, and 102]

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1006.b.3 Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a credit balance [GASB-S68:53, 71b, 85, and 102]

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1006.b.4. Amounts not yet recognized in pension expense that have a credit balance and represent the net effect of a change in the employer’s or governmental nonemployer contributing entity’s proportion of the collective deferred outflows of resources since the prior measurement [GASB-S 68:54, 86, and 103]

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1006.b.5 Amounts not yet recognized in pension expense that have a credit balance and represent the difference during the measurement period between (a) the total amount of such contributions from the employer (and amounts associated with the employer from nonemployer contributing entities that are not in a special funding situation) and (b) the amount of the employer’s proportionate share of the total of such contributions from all employers and all nonemployer contributing entities [GASB-S68: 55, 87, and 104]

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1010 Does the governmental activities column include an asset for the negative net pension obligation/negative net other postemployment benefit obligation and net pension asset/collective net pension asset (government’s proportionate share), if applicable? [GASB-S27:17; GASB-S 45:21; GASB-S68:20, 48, 83, 92, and 97]

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1011 Has the government reported at a minimum the aggregate amount for each type of asset (if applicable) on a separate line?

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1012 Has the government refrained from netting any related liability with the asset? [GASB-s27:17; GASB-S45: 21; GASB-S68:21, 51, 110, 118, 125, and 131]

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1013 For a cost-sharing plan or a single-employer or agent plan when there is a special funding situation, has the government reported at a minimum the aggregate amount for each of the following on a separate line: 1) net pension obligations (NPO), 2) net other postemployment benefit obligations (NOPEBO) and 3) net pension liabilities (NPL)/ collective NPL (government’s proportionate share)?

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1014 Has the government refrained from netting any of these liability amounts with a related asset (if applicable)? [GASB-s27:17; GASB-S45: 21; GASB-S68:21, 51, 100, 118, 125, and 131]

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1015 Has the government separately reported liabilities for amounts of either, a short-term or long-term nature, that are separately financed specific liabilities of an individual employer or individual governmental nonemployer contributing entity to the pension plan rather than including them in the total for a NPO, NOPEBO, or NPL? [GASB-s27:11 and 17; GASB-S45: 21; GASB-S68: 48a, 88, 105, and 120]

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1016 Does the government as either an individual employer government or individual governmental nonemployer contributing entity report a separately financed specific liability to a defined benefit pension plan? [GASB-S68:120 and 122]

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If so, do the notes disclose:

1017 The amount of such payables outstanding at the end of the reporting period?

\_\_\_\_\_

1018 The significant terms related to the payables, and a description of what gave rise to the payable?

\_\_\_\_\_

1020. Does the government participate in two or more defined benefit pension plans that are administered through a trust or equivalent arrangement (regardless of whether the plan is a single-employer, agent multiple-employer, or cost-sharing multiple-employer plan)?

\_\_\_\_\_

If so, do the notes provide the aggregate amount for all such plans for each of the following items (if not otherwise identifiable from information presented in the financial statements): [GASB-S68: 37 and 74]

1020.a. Pension liabilities?

\_\_\_\_\_

1020.b. Pension Assets?

\_\_\_\_\_

1020.c. Deferred outflows of resources related to pensions?

\_\_\_\_\_

1020.d. Deferred inflows of resources related to pensions?

\_\_\_\_\_

1020.e. Pension expense/expenditures for the period associated with net pension liabilities?

\_\_\_\_\_

1021. If the government participates in a defined benefit pension plan that is administered through a trust or equivalent arrangement do the notes provide information for the plan regardless of its type? [GASB-S68: 18, 38-45 and 76-80]

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If so, do the notes:

1021.a. Provide the name of the pension plan?

\_\_\_\_\_

1021.b. Identify the public employee retirement system or other entity that administers the pension plan?

\_\_\_\_\_

1021.c. Identify the type of pension plan (e.g., a single-employer, agent multiple- employer, or cost-sharing multiple-employer pension plan)?

\_\_\_\_\_

1021.d. Describe the benefit terms, 1) including the classes of employees covered 2) the types of benefits, 3) the key elements of the pension formulas 4) the terms or policies, if any, with respect to automatic postemployment benefit changes, including automatic cost-of-living adjustments (COLAs) and ad hoc postemployment benefit changes, including ad hoc COLAs, and 5) the authority under which benefit terms are established or may be amended?

\_\_\_\_\_

1021.e. For single-employer and agent multiple-employer plans only, provide the number of employees covered by the benefit terms in total and separately for 1) inactive employees (or their beneficiaries) currently receiving benefits, 2) inactive employees entitled to, but not yet receiving benefits, and (3) active employees? [GASB-S68:40c]	_____	_____	_____	_____
1021.f. Describe contribution requirements, including (1) the basis for determining the employer’s contributions (for example, statute, contract, an actuarial basis, or some other manner); (2) identification of the authority under which contribution requirements of employers, nonemployer contributing entities (if any), and employees are established or may be amended; and (3) the contribution rates (in dollars or as a percentage of covered payroll) of those entities for the reporting period, and 4) if not otherwise disclosed, the total amount of contributions recognized by the pension plan from the employer during the reporting period?	_____	_____	_____	_____
1021.g. Indicate whether there is a separate publicly available report for the pension plan and, if so, how to obtain the report?	_____	_____	_____	_____
1022. Do the notes provide information about the significant assumptions and other inputs used to measure the total pension liability (TPL)? [GASB-S68: 41 and 77]  If so, do the disclosures include information about:	_____	_____	_____	_____
1022.a. Inflation?	_____	_____	_____	_____
1022.b. Salary changes?	_____	_____	_____	_____
1022.c. Ad hoc postemployment benefit changes (including ad hoc COLAs)?	_____	_____	_____	_____
1022.d. Source of mortality assumptions?	_____	_____	_____	_____
1022.e. The dates of experience studies on which significant assumptions are based?	_____	_____	_____	_____
1022.f. Rates assumed for different periods (if applicable)?	_____	_____	_____	_____
1022.g. The discount rate? [GASB-S 68: 42 and 78]  If so do the disclosures include:	_____	_____	_____	_____
1022.g.1. The rate applied in the current measurement and, if applicable, the change in the discount rate since the prior measurement date?	_____	_____	_____	_____
1022.g.2. Assumptions about projected cash flows?	_____	_____	_____	_____
1022.g.3. The long-term expected rate of return on pension plan investments and a description of how it was determined, (including significant methods and assumptions)?	_____	_____	_____	_____
1022.g.4. The municipal bond rate used and the source of that rate, if applicable?	_____	_____	_____	_____
1022.g.5. If a blended rate is used, the periods of projected benefit payments to which the long-term expected rate of return and, the municipal bond rate were applied?	_____	_____	_____	_____

1022.g.6. The assumed asset allocation of the plan’s portfolio, the long-term expected real rate of return (ROR) for each major asset class, and (if not otherwise disclosed) whether the expected ROR are presented as arithmetic or geometric means?

\_\_\_\_\_

1022.g.7. The NPL calculated using 1) the discount rate plus 1% and 2) the discount rate minus 1%?

\_\_\_\_\_

When the plan is a cost sharing multiple-employer plan the NPL reported by each employer government is its proportionate share of the collective NPL for the cost sharing plan as a whole. Consistent with that reporting, the alternate calculations of the NPL described above should use the employer’s proportionate share of the cost sharing plan’s collective NPL (rather than the NPL for the cost-sharing plan as a whole). [Teacher’s Retirement System]

1023. Do the notes provide information about the employer balances of deferred outflows of resources and deferred inflows of resources for the plan? [GASB- S68: 45 and 80]

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If so, are the amounts classified as follows, if applicable:

1023.a. Differences between expected and actual experience in the measurement of the total pension liability?

\_\_\_\_\_

1023.b. Changes of assumptions or other inputs?

\_\_\_\_\_

1023.c. Net difference between projected and actual earnings on pension plan investments?

\_\_\_\_\_

1023.d. If the plan is a single-employer or agent plan with a special funding situation or a cost sharing plan, changes in the employer’s proportion of the balances and differences between the employer’s contributions (other than those to separately finance specific liabilities of the individual employer to the pension plan) and the employer’s proportionate share of contributions?

\_\_\_\_\_

1023.e. The employer’s contributions to the pension plan subsequent to the measurement date of the net pension liability/collective net pension liability?

\_\_\_\_\_

1023.f. A schedule that presents the net amount of deferred outflows and inflows of resources that will affect the employer’s pension expense individually for each of the subsequent five years, and, at a minimum, in the aggregate for subsequent years?

\_\_\_\_\_

1023.g. The amount of the employer’s balance of deferred outflows, if any, that will be recognized as a reduction of the net pension liability/collective net pension liability?

\_\_\_\_\_

1024. Do the notes provide other information for the plan? [GASB-S68: 45 and 80]

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If not, skip to Question 1025.

If so, do the notes include:



1024.a.	The measurement date of the net pension liability (NPL)/collective NPL, the date of the actuarial valuation used as the basis for the NPL/collective NPL and, if applicable, the fact that update procedures were used to roll forward the total pension liability to the measurement date?	_____	_____	_____	_____
1024.b.	If applicable, the employer’s proportion (percentage) of the collective net pension liability, the basis on which its proportion (percentage) was determined, and the change in its proportion (percentage) since the prior measurement date?	_____	_____	_____	_____
1024.c.	For cost-sharing plans only, the employer’s proportionate amount (in dollars) of the collective net pension liability and, when there is a special funding situation, (1) the portion of the nonemployer contributing entities’ total proportionate amount (in dollars) of the collective net pension liability that is associated with the employer and (2) the total of the employer’s proportionate amount (in dollars) of the collective net pension liability and the portion of the nonemployer contributing entities’ total proportionate share of the collective net pension liability that is associated with the employer? [GASB-S68:80a]	_____	_____	_____	_____
1024.d.	A brief description of changes of assumptions or other inputs that affected measurement of the total pension liability since the prior measurement date?	_____	_____	_____	_____
1024.e.	A brief description of changes of benefit terms that affected measurement of the total pension liability since the prior measurement date?	_____	_____	_____	_____
1024.f.	For single-employer and agent plans only (if applicable) the amount of benefit payments in the measurement period attributable to the purchase of allocated insurance contracts, a brief description of the benefits for which allocated insurance contracts were purchased in the measurement period, and the fact that the obligation for the payment of benefits covered by allocated insurance contracts has been transferred from the employer to one or more insurance companies? [GASB- S68:45e]	_____	_____	_____	_____
1024.g.	A brief description of the nature of changes between the measurement date of the net pension liability/collective net pension liability and the employer’s reporting date that are expected to have a significant effect on the net pension liability/employer’s proportionate share of the collective net pension liability, and the amount of the expected resultant change in the net pension liability/employer’s proportionate share of the collective net pension liability (if known)?	_____	_____	_____	_____
1024.h.	Employer pension expense recognized during the reporting period?	_____	_____	_____	_____
1024.i.	Revenue recognized for support from nonemployer contributing entities (if any)?	_____	_____	_____	_____

1025. If the government is an employer in a single-employer or agent multiple-employer defined benefit pension plan that is administered through a trust or equivalent arrangement do the notes provide additional information for the plan? [GASB-S68: 18, 38-39, and 44]

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If not, skip to Question 1026.

If so, do the notes include:

1025.a. A schedule that presents the beginning and ending balances for each of the following items: 1) the total pension liability (TPL), 2) the pension plan’s fiduciary net position (FNP), and 3) the net pension liability (NPL)?

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If so, does the schedule separately present the effect on those items from each of the following, (as applicable): [GASB-S68: 44]

1025.a.1. Service cost

\_\_\_\_\_

1025.a.2. Interest on the TPL

\_\_\_\_\_

1025.a.3. Changes of benefit terms

\_\_\_\_\_

1025.a.4. Differences between expected and actual experience in the measurement of the TPL

\_\_\_\_\_

1025.a.5. Changes of assumptions or other inputs

\_\_\_\_\_

1025.a.6. Contributions from employers

\_\_\_\_\_

1025.a.7. Contributions from nonemployer contributing entities

\_\_\_\_\_

1025.a.8. Contributions from employees

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1025.a.9. Pension plan net investment income

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1025.a.10. Benefit payments, including refunds of plan member contributions

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1025.a.11 Pension plan administrative expense

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1025.a.12. Other changes, separately identified if individually significant.

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1026. Does the plan have a special funding situation?

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If not, skip to Question 1027.

If so, do the notes disclose: [GASB-S68: 44d]

1026.a. The nonemployer contributing entities’ total proportionate share of the collective net pension liability?

\_\_\_\_\_

1026.b. The employer’s proportionate share of the collective net pension liability?

\_\_\_\_\_

1027.	Does the government participate as an employer in a defined contribution pension plan that is administered through a trust or equivalent arrangement (regardless of whether there is a special funding situation) do the notes provide additional information for the plan? [GASB-S68:126]	_____	_____	_____	_____
	If not, skip to Question 1030.				
	If so, do the notes include:				
1027.a.	The name of the pension plan, identification of the public employee retirement system or other entity that administers the pension plan, and identification of the pension plan as a defined contribution pension plan?	_____	_____	_____	_____
1027.b.	A brief description of the benefit terms (including terms, if any, related to vesting and forfeitures and the policy related to the use of forfeited amounts) and the authority under which benefit terms are established or may be amended?	_____	_____	_____	_____
1027.c.	The contribution (or crediting) rates (in dollars or as a percentage of salary) for employees, the employer, and nonemployer contributing entities, if any, and the authority under which those rates are established or may be amended?	_____	_____	_____	_____
1027.d.	The amount of pension expense recognized for the reporting period?	_____	_____	_____	_____
1027.e.	The amount of forfeitures reflected in pension expense for the reporting period?	_____	_____	_____	_____
1027.f.	The amount of the employer’s liability outstanding at the end of the period, if any?	_____	_____	_____	_____
1027.g.	If there is a nonemployer contributing entity or entities (regardless of whether the criteria for a special funding situation are met), do the notes disclose:				
1027.g.1	The proportion of the total pension expense that is represented by the employer’s expense? [GASB-S68:128]	_____	_____	_____	_____
1027.g.2	The amount of revenue recognized as a result of the support provided by nonemployer contributing entities? GASB-S68:128]	_____	_____	_____	_____

1030.	<p>If the government participates as an employer in one or more defined benefit pension plans, that are administered through a trust or equivalent arrangement, are schedules of required supplementary information (RSI) presented for each such plan? [GASB-S68:46 and 81]</p> <p>If not, skip to Question 1040.</p> <p>If so, do they include:</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.	<p>For single-employer or agent multiple-employer (IMRF) plans a 10-year schedule that presents the beginning and ending balances for each of the following items measured as of the measurement date of the net pension liability: 1) the total pension liability (TPL), 2) the pension plan’s fiduciary net position (FNP), and 3) the net pension liability (NPL)?</p> <p>If not, skip to Question 1034.</p> <p>If so, does the schedule separately present the effect on those items from each of the following, (as applicable): [GASB-S68:46a]</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.1.	Service cost?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.2.	Interest on the TPL?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.3.	Changes of benefit terms?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.4.	Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.5.	Changes of assumptions about future economic or demographic factors or of other inputs?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.6.	Contributions from employers?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.7.	Contributions from nonemployer contributing entities?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.8.	Contributions from employees?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.9.	Pension plan net investment income?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.10.	Benefit payments, including refunds of employee contributions?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.11.	Pension plan administrative expense?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1030.a.12	Other changes, separately identified if individually significant?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1031.	<p>For single-employer and agent multiple-employer plans, a 10-year schedule about funding progress with information measured as of the measurement date of the net pension liability?</p> <p>If so, does the schedule present the following data elements for each year: [GASB-S68:46b1]</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1031.a	The TPL?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>
1031.b.	The pension plan’s (FNP)?	<p>_____</p>	<p>_____</p>	<p>_____</p>	<p>_____</p>

		Yes	No	N/A	Ref
1031.c.	The NPL/collective NPL?	_____	_____	_____	_____
1031.d.	The plan's FNP as a percentage of the TPL?	_____	_____	_____	_____
1031.e.	The covered-employee payroll?	_____	_____	_____	_____
1031.f.	The NPL/collective NPL as a percentage of covered-employee payroll?	_____	_____	_____	_____
1032.	Does a single-employer or agent multiple-employer plan have a special funding situation?	_____	_____		
	If so, does the RSI include the following with the information measured as of the measurement date of the net pension liability: [GASB-S68: 46b2]				
1032.a.	The nonemployer contributing entities' total proportionate share (amount) of the collective net pension liability that is associated with the employer?	_____	_____	_____	_____
1032.b.	The employer's proportionate share (amount) of the collective net pension liability?	_____	_____	_____	_____
1033.	For a single-employer or agent multiple-employer plan, is an actuarially determined contribution (ADC) calculated for the employer government?	_____	_____		
	If so, is a 10-year schedule included that provides information about the ADC (regardless of whether that amount is funded) and identifies whether the information relates to the employers, nonemployer contributing entities, or both? [GASB-S68:46c].	_____	_____		
	If yes, does the schedule include:				
1033.a.	The ADC?	_____	_____	_____	_____
1033.b.	The amount of contributions recognized during the fiscal year by the plan in relation to the ADC?	_____	_____	_____	_____
1033.c.	The difference between the ADC and the amount of contributions recognized by the plan in relation to the ADC?	_____	_____	_____	_____
1033.d.	The covered-employee payroll?	_____	_____	_____	_____
1033.e.	The amounts of contributions recognized by the plan in relation to the ADC as a percentage of covered-employee payroll?	_____	_____	_____	_____
1034.	For any plan (regardless of its type), are the contribution requirements of the employer government established statutorily or contractually?	_____	_____		
	If so, is a 10-year schedule included that provides information about the employer contribution requirements determined as of the employer's most recent fiscal year end? [GASB-S68:46d and 81b].	_____	_____		
	If yes, does the schedule include:				

		Yes	No	N/A	Ref
1034.a.	The statutorily or contractually required employer contribution?	_____	_____	_____	_____
1034.b.	The amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution?	_____	_____	_____	_____
1034.c.	The difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution?	_____	_____	_____	_____
1034.d.	The employer's covered-employee payroll?	_____	_____	_____	_____
1034.e.	The amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the employer's covered-employee payroll?	_____	_____	_____	_____
1035	For cost sharing multiple-employer (TRS) plans, has a 10-year schedule about funding progress with information measured as of the measurement date of the net pension liability been presented?  If not, skip to Question 1036.  If so, does the schedule present the following data elements for each year: [GASB-S68:81a]	_____	_____		
1035.a.	The employer's proportion (percentage) of the collective net pension liability?	_____	_____	_____	_____
1035.b.	The employer's proportionate amount (in dollars) of the collective net pension liability?	_____	_____	_____	_____
1035.c.	When there is a special funding situation, the nonemployer contributing entities' total proportionate share (amount) of the collective net pension liability that is associated with the employer?	_____	_____	_____	_____
1035.d.	When there is a special funding situation, the total of the employer's and nonemployer contributing entities' proportionate shares (amount) of the collective net pension liability that is associated with the employer?	_____	_____	_____	_____
1035.e.	The employer's covered-employee payroll?	_____	_____	_____	_____
1035.f.	The employer's proportionate share (amount) of the collective NPL as a percentage of the employer's covered-employee payroll?	_____	_____	_____	_____
1035.g.	The pension plan's fiduciary net position as a percentage of the total pension liability?	_____	_____	_____	_____

1036. If schedules of required supplementary information are presented for any pension plan(s) that is/are administered through a trust or equivalent arrangement, are the following disclosures to the RSI included when applicable? [GASB- S68:47 and 82]

1036.a. For all plans regardless of their type, factors that significantly affect trends in the reported amounts?

\_\_\_\_\_

1036.b. For single-employer and agent multiple-employer plans, significant methods and assumptions used in calculating the ADC? [GASB- S68:47]

\_\_\_\_\_