

GASB Statement 68 Reporting Information

Sheriffs are constitutional officers of the State of Georgia (State) who receive their compensation through the county in which they serve (Organization) and who receive funding for their pensions through State mandated court fees, if they chose to join the ***Sheriffs' Retirement Fund of Georgia***. GASB standards were used in determining how these new statements must be applied to certain pension plans in Georgia. Under GASB criteria, ***Sheriffs' Retirement Fund of Georgia*** is considered to be a multiple employer cost-sharing defined benefit pension plan with a special funding situation.

To assist Organizations required to include GASB Statement 68 information in their financial reports Sheriffs' Retirement Fund of Georgia has compiled the following information for their use:

[Sheriffs' Retirement Fund of Georgia Audited Financial Statements as of June 30, 2016](#)

[GASB Statement 68 as of June 30, 2016 Actuarial Report](#)

[Sheriffs' Retirement Fund of Georgia Proportional Share Allocation Schedule as of June 30, 2016](#)

[Department of Audits and Accounts, GASB Statement 68 Opinion Letter](#)

For additional guidance concerning how GASB Statement 68 reporting requirements affect your Organization, please refer to these sources:

GSA web page, Sheriffs' Retirement Fund, [GASB Statement 68 Resources](#)

GASB web page [Pension Accounting and Financial Reporting](#)

State of Georgia Accounting Office web page [Pension Accounting Changes](#)

AICPA web page GASB Pensions: [Issues and Resources](#)