

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.

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](#)