***General guidance (GASB Statement No. 100, paragraphs 35 – 39):***

## *Required Supplementary Information and Supplementary Information*

## Change in accounting principle and change to or within the financial reporting entity

***Required Supplementary Information and Supplementary Information***

***Change in accounting principle and change to or within the financial reporting entity***

* *For reporting periods that are presented in the basic financial statements, information for those periods that is presented in required supplementary information (RSI) (including management’s discussion and analysis [MD&A]) or supplementary information (SI) should be consistent with the manner in which the information for those periods is presented in the basic financial statements. (That is, the reporting periods should be adjusted or restated in the same manner as the basic financial statements.)*
* *For prior reporting periods that are*earlier *than those presented in the basic financial statements, information for those prior periods that is presented in RSI (including MD&A) or SI should not be restated for a change in accounting principles or a change to or within the financial reporting entity.*
* *If prior-period information presented in RSI (including MD&A) or SI is not consistent with current-period information as a result of a change in accounting principle or a change to or within the financial reporting entity, an explanation of why the information is not consistent should be provided in RSI (including MD&A) or SI, as applicable. In MD&A, that explanation should include a reference to the related note disclosure in the basic financial statements.*

***Error correction***

## *Error correction*

* *For reporting periods that are presented in the basic financial statements, information for those periods that is presented in RSI (including MD&A) or SI should be restated. If the error affects periods earlier than those presented in the basic financial statements, all affected information should be corrected by restating the information for those prior periods in RSI (including MD&A) or SI, if practicable.*
* *Information presented in RSI (including MD&A) or SI that is affected by an error should be identified as restated or not restated, as appropriate, and an explanation about the nature of the error should be provided in RSI (including MD&A) or SI, as applicable. In addition, if it is not practicable to restate information in RSI or SI, an explanation of why it is not practicable to restate should be provided in RSI (including MD&A) or SI, as applicable.*

*Payroll amounts presented in the schedules below should be for the fiscal year ended on the measurement date of the net pension/OPEB liability. For example, the payroll reported in the fiscal year 2024 column (the District’s fiscal year-end) should be the payroll for fiscal year 2023 (the measurement date of the net pension/OPEB liability).*

*Sources:*

* *District’s proportion of the net pension/OPEB liability: plan schedule of employer allocations.*
* *Districts proportionate share of the net pension/OPEB liability: plan schedule of pension/OPEB amounts by employer.*
* *District covered payroll: district records.*

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ASRS—Pension | Reporting fiscal year  (Measurement date) | | | | | | | | | | |
|  | 2024  (2023) | 2023  (2022) | 2022  (2021) | | 2021  (2020) | 2020  (2019) | 2019  (2018) | 2018  (2017) | 2017  (2016) | 2016  (2015) | 2015  (2014) | |
| District’s proportion of the net pension liability | % | % | | % | % | % | % | % | % | % | % | |
| District’s proportionate share of the net pension liability | $ | $ | | $ | $ | $ | $ | $ | $ | $ | $ | |
| District’s covered payroll | $ | $ | | $ | $ | $ | $ | $ | $ | $ | $ | |
| District’s proportionate share of the net pension liability as a percentage of its covered payroll | % | % | | % | % | % | % | % | % | % | % | |
| Plan fiduciary net position as a percentage of the total pension liability | 75.47% | 74.26% | | 78.58% | 69.33% | 73.24% | 73.40% | 69.92% | 67.06% | 68.35% | 69.49% | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ASRS—Health insurance premium benefit | Reporting fiscal year  (Measurement date) | | | | | | | |
|  | 2024  (2023) | 2023  (2022) | 2022  (2021) | 2021  (2020) | 2020  (2019) | 2019  (2018) | 2018  (2017) | 2017 through 2015 |
| District’s proportion of the net OPEB (asset) | % | % | % | % | % | % | % | Informat-ion  not available |
| District’s proportionate share of the net OPEB (asset) | $ | $ | $ | $ | $ | $ | $ |
| District’s covered payroll | $ | $ | $ | $ | $ | $ | $ |
| District’s proportionate share of the net OPEB (asset) as a percentage of its covered payroll | % | % | % | % | % | % | % |
| Plan fiduciary net position as a percentage of the total OPEB liability | 134.37% | 137.79% | 130.24% | 104.33% | 101.62% | 102.20% | 103.57% |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ASRS—Long-term disability | Reporting fiscal year  (Measurement date) | | | | | | | |
|  | 2024  (2023) | 2023  (2022) | 2022  (2021) | 2021  (2020) | 2020  (2019) | 2019  (2018) | 2018  (2017) | 2017 through 2015 |
| District’s proportion of the net OPEB liability | % | % | % | % | % | % | % | Information  not available |
| District’s proportionate share of the net OPEB liability | $ | $ | $ | $ | $ | $ | $ |
| District’s covered payroll | $ | $ | $ | $ | $ | $ | $ |
| District’s proportionate share of the net OPEB liabilityas a percentage of its covered payroll | % | % | % | % | % | % | % |
| Plan fiduciary net position as a percentage of the total OPEB liability | 93.70% | 95.40% | 90.38% | 68.01% | 72.85% | 77.83% | 84.44% |

*If the District has the information required below for periods prior to 2017 for OPEB, the District should modify the schedules below to provide information for as many years as such information is available.*

*Amounts presented in the schedules below should be for the District’s fiscal year-end.*

*Statutorily required contributions presented below should exclude amounts, if any, associated with payables to the plan that arose in a prior fiscal year and those associated with separately financed specific liabilities of the District to the plan.*

*Sources:*

* *Statutorily required contributions: The sum of the following:*
* *For active members: actual covered payroll from district records multiplied by the pension, health insurance premium benefit, or long-term disability portion of the employer contribution rate, as applicable.*
* *For retired members: actual covered payroll from district records multiplied by the pension, health insurance premium benefit, or long-term disability portion of the alternative contribution rate, as applicable.*
* *District contributions in relation to the statutorily required contributions: district records.*
* *District covered payroll: district records.*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ASRS—Pension |  |  | | | |
|  |  | Reporting fiscal year | | | | | | | | | |
|  |  | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Statutorily required contribution |  | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| District’s contributions in relation to the statutorily required contribution |  |  |  |  |  |  |  |  |  |  |  |
| District’s contribution deficiency (excess) |  | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| District’s covered payroll |  | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| District’s contributions as a percentage of covered payroll |  | % | % | % | % | % | % | % | % | % | % |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ASRS—Health insurance premium benefit | Reporting fiscal year | | | | | | | | |
|  | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 through 2015 |
| Statutorily required contribution | $ | $ | $ | $ | $ | $ | $ | $ | Informat-ion  not available |
| District’s contributions in relation to the statutorily required contribution |  |  |  |  |  |  |  |  |
| District’s contribution deficiency (excess) | $ | $ | $ | $ | $ | $ | $ | $ |
| District’s covered payroll | $ | $ | $ | $ | $ | $ | $ | $ |
| District’s contributions as a percentage of covered payroll | % | % | % | % | % | % | % | % |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ASRS—Long-term disability | Reporting fiscal year | | | | | | | | |
|  | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 through 2015 |
| Statutorily required contribution | $ | $ | $ | $ | $ | $ | $ | $ | Informat-ion  not available |
| District’s contributions in relation to the statutorily required contribution |  |  |  |  |  |  |  |  |
| District’s contribution deficiency (excess) | $ | $ | $ | $ | $ | $ | $ | $ |
| District’s covered payroll | $ | $ | $ | $ | $ | $ | $ | $ |
| District’s contributions as a percentage of covered payroll | % | % | % | % | % | % | % | % |

Note 1 – Factors that affect trends

*Disclose information about the factors that significantly affect trends in the amounts reported in the schedules including, for example, changes in benefit provisions, changes in the size or composition of the population covered by the benefit terms, or the use of different assumptions. Information about investment-related factors that significantly affect trends in the amounts reported should be limited to those factors over which the plan or the District have influence–for example, changes in investment policies. Information about external economic factors–for example, changes in market prices­–should not be presented.*