

November 1, 2017

TO THE ADMINISTRATOR ADDRESSED

Subject: Data Feed Schedule L-1 Question SF13

This letter is to notify local education agencies (LEAs), specifically, school districts and regional education service centers (ESCs), of changes to pension expense reporting requirements and provide guidance regarding those changes. Annually LEAs are required to submit their annual financial and compliance report (AFR) in electronic format. The electronic format submission consists of a data text file, known as the data feed, and a pdf of the AFR. This letter addresses the data feed, specifically, Schedule L-1, Required Responses to Selected School FIRST Indicators.

For fiscal year ended (FYE) 2017 school districts and ESCs will not be required to answer data feed Schedule L-1 question SF13 concerning pension expense. The Teacher's Retirement System of Texas (TRS) a multiple-employer, cost-sharing, defined benefit pension plan that has a special funding situation received guidance from the Governmental Accounting Standards Board (GASB) concerning pension expense. GASB provided guidance to the TRS on GASB Statement 68, paragraph 53.

For FYE 2017, and until further notice, no data should be entered in the field for data feed Schedule L-1 question SF13. If the AFR and data feed has been submitted no additional steps need to be taken.

See TRS's [Instructions for Using the 2016 GASB 68 Schedules](#) for more guidance on your district's or ESC's pension expense. For additional assistance on the 2016 GASB 68 schedules for reporting, please contact the TRS at www.trs.texas.gov.

If you have any questions related to the contents of this letter, please contact financial accountability at (512) 463-9095 or by email at financialaccountability@tea.texas.gov.

Sincerely,

David Marx
Director of Financial Compliance

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