**Required Supplementary Information (RSI) Template**

***Instructions*** – *This template includes two sample schedules and language for Notes to RSI to be used as a guide in the development of the RSI section of your financial statements:*

* *Schedule of Employer’s Share of Net Pension Liability*
* *Schedules of Employer Contributions*
* *Notes to Required Supplementary Information*

*The schedules presented below will each eventually show a 10-year history of data related to GASB 68. You may create your own tables based on the examples LASERS has provided. Each year LASERS will update the data highlighted in accordance to the legend below. However, the employer is responsible for providing the remainder of the information and calculations as indicated.*

*Each employer is responsible for maintaining its own schedules, retaining prior year data, and updating the schedules each year based on new information.*

***Note: The definition of GASB 68 Covered Employee Payroll for Employers is different from GASB 67 Covered Employee Payroll for LASERS.***

1. ***Employer’s Covered Employee Payroll referenced in the GASB 68 schedules below represents the total fiscal year employer payroll as reported to LASERS for its employees covered by the LASERS plan, and further provides the total base compensation for the calculation of employee and employer contributions.***

* ***Schedule of Employer’s Share of Net Pension Liability - Covered Employee Payroll is for measurement period of July 2013-June 2014***
* ***Schedule of Employer Contributions - Covered Employee Payroll is for the fiscal year ended June 30, 2015***

1. ***GASB 67 Covered Employee Payroll for LASERS is the payroll of employees that are provided with pensions through the plan. LASERS payroll is defined as the base pay compensation earned by the member, exclusive of overtime and other supplemental pay.***

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| **Denotes Employer Input** |
| **Denotes Input from GASB 68 Exhibits or directly from LASERS** |

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***For reference only:***

A*Employer Covered-Employee Payroll as reported to LASERS during the measurement period of July 2013 through June 2014*

B *Presented in LASERS 2014 CAFR, page 27.*

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***For reference only:***

1*Employer contribution rate multiplied by employer’s covered employee payroll*

2 *Actual employer contributions remitted to LASERS*

3 *Employer’s covered employee payroll amount for the fiscal year ended June 30, 2015*

**Notes to Required Supplementary Information**

**For the Year Ended June 30. 2015**

***Changes of Benefit Terms*** include:

* A 1.5% COLA, effective July 1, 2014, provided by Act 102 of the 2014 Louisiana Regular Legislative Session, and,
* Improved benefits for certain members employed by the Office of Adult Probation and Parole within the Department of Public Safety and Corrections as established by Act 852 of 2014.

***Changes of Assumptions***

There were no changes of benefit assumptions for the year ended June 30, 2015.