**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 update 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 the measurement periods presented***
* ***Schedule of Employer Contributions - Covered Employee Payroll is for the fiscal years presented***

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** |
| **Denotes Input from prior year 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 periods presented.*

B *Refer to LASERS CAFR for the years presented.*

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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 years presented.*

**Notes to Required Supplementary Information**

**For the Year Ended June 30, 2017**

***Changes of Benefit Terms***

* A 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session, and,
* Added benefits for members of the Harbor Police Retirement System which was merged with LASERS effective July 1, 2015 by Act 648 of 2014.

***Changes of Assumptions***

There were no changes of benefit assumptions for the three years ended June 30, 2017.