



Louisiana State Employees'
Retirement System

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**GASB LIAISON MEMORANDUM
NUMBER 16-02**

To: LASERS Employers

**From: Cindy Rougeou
Executive Director**

**Re: GASB 68 Resources for Employers with Fiscal Years Ending July 1, 2015
through June 30, 2016**

Date: June 28, 2016

This is a reminder for employers with fiscal years ending July 1, 2015 through June 30, 2016 that *LASERS Employer Pension Audit Report for the Fiscal Year Ended June 30, 2015* and the *Schedules by Employer* as of June 30, 2015, in addition to other resources, are available on LASERS website, www.lasersonline.org/site397.php, to assist in the update or implementation of GASB 68 requirements.

The *2016 GASB 68 Employer Calculation Worksheets* and *Journal Entries* have been revised to provide clearer references to employer allocation data in the 2016 and 2015 *Schedules by Employer*.

LASERS Employer Pension Audit Report for the Fiscal Years Ended June 30, 2014 and 2013 and other prior year resources remain available on the website as needed for GASB 68 update or implementation.

If you have questions, please contact us at GASBrequest@lasersonline.org.

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