

**GASB LIAISON MEMORANDUM  
NUMBER 21-01**

To: LASERS Employers

From: Cindy Rougeou  
Executive Director

Re: Updated GASB 68 Resources for Employers with Fiscal Years Ending  
July 1, 2020 through June 30, 2021

Date: January 11, 2021

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Employers with fiscal years ending July 1, 2020 through June 30, 2021 may now utilize *LASERS Employer Pension Audit Report for the Fiscal Year Ended June 30, 2020* and the *Schedules by Employer* updated through June 30, 2020 for GASB 68 reporting, in addition to the other resources currently posted on our website at <https://lasersonline.org/employers/gasb-68-resources/>.

*LASERS Employer Pension Audit Reports* and *Schedules by Employer* for prior fiscal years are also available on the website.

If you have questions, please contact us at [GASBrequest@lasersonline.org](mailto:GASBrequest@lasersonline.org).

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Cindy Rougeou, Executive Director