

LAGERS**GASB 68 Documentation Guide**

Document	Function	Prepared By	"As Of" Date	Timing	Delivery Method
Accounting Schedule	Accounting/Financial Reporting	Plan Actuary	Measurement Date ¹	Late October/Early November	Employer Web Portal
Schedule of Contributions	Financial Reporting	LAGERS	Employer Fiscal Year End	Two Months After the Employer FYE	Employer Web Portal
Contributions After the Measurement Date ²	Accounting/Financial Reporting	LAGERS	Employer Fiscal Year End	Two Months After the Employer FYE	Employer Web Portal
SOC 1 Type 2 Report	Audit	Plan Auditor	Measurement Date	Late October/Early November	Employer Web Portal
Schedule of Change in Fiduciary Net Position	Audit	LAGERS w/ Opinion from Plan Auditor	Measurement Date	Late October/Early November	Employer Web Portal
Census Data	Audit	Plan Actuary	Valuation Date	July	Employer Web Portal

¹ June 30th

² Only for employers with fiscal year ends other than June 30th