

Office of Statewide Reporting and Accounting Policy  
State of Louisiana  
Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

June 8, 2020

**OSRAP MEMORANDUM**

TO: Fiscal Officers  
All Proprietary Entities

FROM: Afranie Adomako, CPA  
Director of Management and Finance DOA

SUBJECT: GASB 68 Net Pension Liability and Related Amounts for FY 2020 Annual  
Fiscal Report (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2020 (Exhibit 1), which is located on OSRAP's website at <http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>. Click on the link "2020 Pension Liability and Related Amounts for BTAs and Internal Service Funds." The pension schedule includes the pension expense, deferred inflows and outflows related to pensions, and the pension liability for Proprietary Funds reported in the State's Comprehensive Annual Financial Report (CAFR). If your entity has a pension liability and is reported as an Internal Service Fund or Business-Type Activity (BTA) in the State's CAFR, please use the pension amounts on the attached Schedule of Employer Pension Amounts (Exhibit 1) when preparing your entity's Annual Fiscal Report (AFR). The pension information for LASERS and TRSL are listed separately on the schedule.

The amounts reflected on Exhibit 1 for the deferred inflows and deferred outflows are FY 2020 ending balances. Exhibit 3 displays the future amortization for each agency presented on Exhibit 1. The journal entries that should be recorded by your entity may be calculated by taking the difference between the prior year ending balances and the current year ending balances for the pension related accounts as illustrated in Exhibit 2. Exhibits 2 and 2a reflect 2020 pension information for Prison Enterprises and **should be used as a guide** in preparing your entity's pension journal entries. Prison Enterprises participates in LASERS and TRSL, so the pension amounts in Exhibit 2 and 2a combine the amounts from both retirement systems for this agency. The 2019 figures in the exhibits were taken from Exhibit 1 for FY 2019 on OSRAP's website. The prior year pension schedules were retained on OSRAP's website, so that entities could access their prior year pension information. The deferred inflows and deferred outflows are only netted for the differences between expected and actual return on plan investments as required by GASB Statement 68. These are already netted on Exhibit 1, so there is no need to make a separate journal entry to net these.

June 8, 2020

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The various deferred inflows related to pensions should be combined and entered on one account line on the Statement of Net Position (SNP) in the BTA AFR portal and the various deferred outflows related to pensions should be combined and reported on one account line on the SNP. **Grant revenue should be recorded in the nonoperating section of the Statement of Revenue, Expenses, and Changes in Net Position.**

The attached pension schedule does not include the amount for the last journal entry in the examples; i.e., CY contributions made subsequent to the measurement date. As a reminder, deferred outflows related to pensions on your entity's FY 2020 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2020) pension contributions made subsequent to the measurement date. All of your agency's deferred inflows related to pensions may be picked up from the pension schedule.

AA:mr

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2020

Exhibit 1

Fiscal Year	Pension System	Employer Number	CY Proportion	PY Proportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	Ending Net Pension Liability - 1% Increase in the Discount Rate	Ending Net Pension Liability - 1% Decrease in the Discount Rate	EB Defer Outflow Diff between Expected and Actual Experience
2020	LASERS	806	0.06437%	0.05839%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$473,753.98	(\$3,982,087.20)	(\$4,663,550.69)	(\$3,630,994.90)	(\$5,886,021.44)	\$28,635.69
2020	LASERS	807	0.01251%	0.01364%	DOA - FEDERAL PROPERTY ASSISTANCE	\$95,526.07	(\$930,101.65)	(\$906,338.65)	(\$705,666.40)	(\$1,143,919.97)	\$5,565.21
2020	LASERS	811	0.15592%	0.14862%	DOC - PRISON ENTERPRISES	\$1,152,997.08	(\$10,135,911.97)	(\$11,296,268.82)	(\$8,795,164.29)	(\$14,257,394.18)	\$69,362.70
2020	LASERS	815	2.45720%	2.42858%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$18,444,973.99	(\$165,627,247.86)	(\$178,022,009.71)	(\$138,606,193.51)	(\$224,687,461.33)	\$1,093,112.03
2020	LASERS	816	0.18600%	0.19412%	DIV OF ADMINISTRATIVE LAW	\$1,405,053.00	(\$13,238,842.38)	(\$13,475,538.75)	(\$10,491,922.51)	(\$17,007,922.76)	\$82,744.11
2020	LASERS	820	0.25902%	0.25083%	OFFICE OF STATE PROCUREMENT	\$1,929,110.45	(\$17,106,627.61)	(\$18,765,774.44)	(\$14,610,848.22)	(\$23,684,904.05)	\$115,227.85
2020	LASERS	829	0.00491%	0.00495%	DOA - OFFICE OF AIRCRAFT SERVICES	\$44,999.80	(\$337,381.79)	(\$355,725.24)	(\$276,964.19)	(\$448,972.58)	\$2,184.27
2020	LASERS	7-13	1.02278%	1.06580%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$7,851,411.57	(\$72,686,782.46)	(\$74,099,234.49)	(\$57,692,938.37)	(\$93,523,092.52)	\$454,992.98
2020	LASERS	7-15-1	0.01045%	0.01066%	LA ST BD BARBER EXAMINERS	\$76,458.00	(\$726,936.02)	(\$757,093.44)	(\$589,465.54)	(\$955,552.65)	\$4,648.80
2020	LASERS	7-15-3	0.00230%	0.00236%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$18,761.00	(\$161,018.48)	(\$166,633.01)	(\$129,738.83)	(\$210,313.02)	\$1,023.18
2020	LASERS	7-15-5	0.00980%	0.00995%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$73,546.00	(\$678,446.34)	(\$710,001.50)	(\$552,800.22)	(\$896,116.36)	\$4,359.64
2020	LASERS	7-15-6	0.02660%	0.02377%	LA BOARD REGISTRATION PROF ENGINEERS	\$176,974.82	(\$1,620,960.26)	(\$1,927,146.94)	(\$1,500,457.74)	(\$2,432,315.84)	\$11,833.30
2020	LASERS	7-15-10A	0.00327%	0.00284%	LA BEHAVIOR ANALYST BOARD	\$21,421.94	(\$193,822.33)	(\$236,763.77)	(\$184,341.95)	(\$298,827.37)	\$1,453.81
2020	LASERS	7-15-11	0.01092%	0.01030%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$79,223.00	(\$702,520.69)	(\$791,144.53)	(\$615,977.39)	(\$998,529.66)	\$4,857.88
2020	LASERS	7-15-12	0.08694%	0.07768%	LA BOARD OF PHARMACY	\$621,584.00	(\$5,297,582.93)	(\$6,298,727.63)	(\$4,904,127.65)	(\$7,949,832.28)	\$38,676.20
2020	LASERS	7-15-13	0.01071%	0.01062%	LA CEMETERY BOARD	\$39,309.37	(\$724,480.85)	(\$775,930.21)	(\$604,131.67)	(\$979,327.17)	\$4,764.46
2020	LASERS	7-15-14	0.01295%	0.01717%	LOUISIANA TAX FREE SHOPPING	\$95,902.00	(\$1,171,186.07)	(\$938,216.27)	(\$730,486.00)	(\$1,184,153.76)	\$5,760.95
2020	LASERS	7-15-17	0.05092%	0.05116%	LA REAL ESTATE COMM	\$375,936.00	(\$3,489,074.68)	(\$3,689,109.85)	(\$2,872,304.81)	(\$4,656,147.46)	\$22,652.31
2020	LASERS	7-15-21	0.02134%	0.02107%	LA STATE BOARD OF DENTISTRY	\$156,650.00	(\$1,437,095.03)	(\$1,546,064.50)	(\$1,203,750.68)	(\$1,951,339.10)	\$9,493.33
2020	LASERS	7-15-23	0.00774%	0.01149%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$84,983.00	(\$783,609.62)	(\$560,756.29)	(\$436,599.36)	(\$707,749.04)	\$3,443.22
2020	LASERS	7-15-26	0.13607%	0.12105%	BOARD OF MEDICAL EXAMINERS	\$547,672.05	(\$8,255,180.69)	(\$9,858,153.53)	(\$7,675,461.81)	(\$12,442,301.34)	\$60,532.21
2020	LASERS	7-15-27	0.19403%	0.19150%	LA STATE BOARD OF NURSING	\$1,426,193.00	(\$13,059,887.50)	(\$14,057,305.28)	(\$10,944,880.24)	(\$17,742,189.53)	\$86,316.35
2020	LASERS	7-15-30	0.03861%	0.03764%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$286,865.00	(\$2,566,952.34)	(\$2,797,261.03)	(\$2,177,920.04)	(\$3,530,515.58)	\$17,176.08
2020	LASERS	7-15-31	0.01041%	0.00905%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$76,428.00	(\$616,930.60)	(\$754,195.47)	(\$587,209.21)	(\$951,895.03)	\$4,631.00
2020	LASERS	7-15-32	0.00525%	0.00510%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$41,928.00	(\$348,089.08)	(\$380,357.95)	(\$296,142.97)	(\$480,062.34)	\$2,335.52
2020	LASERS	7-15-35	0.00449%	0.00622%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$42,280.00	(\$424,063.06)	(\$325,296.61)	(\$253,272.75)	(\$410,567.60)	\$1,997.43
2020	LASERS	7-15-36	0.01793%	0.01892%	LOUISIANA BOARD OF CPAS	\$142,702.03	(\$1,290,193.80)	(\$1,299,012.96)	(\$1,011,398.77)	(\$1,639,527.18)	\$7,976.35
2020	LASERS	7-15-38	0.00314%	0.00310%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$23,334.69	(\$211,417.74)	(\$227,490.28)	(\$177,121.70)	(\$287,123.00)	\$1,396.86

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2020

Exhibit 1

Fiscal Year	Pension System	Employer Number	CY Proportion	PY Proportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	Ending Net Pension Liability - 1% Increase in the Discount Rate	Ending Net Pension Liability - 1% Decrease in the Discount Rate	EB Defer Outflow Diff between Expected and Actual Experience
2020	LASERS	7-15-39	0.00731%	0.00675%	LA VETERINARY BOARD	\$46,743.00	(\$460,617.87)	(\$529,603.16)	(\$412,343.84)	(\$668,429.65)	\$3,251.93
2020	LASERS	7-15-45	0.00459%	0.00419%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$33,880.00	(\$285,413.95)	(\$332,541.52)	(\$258,913.57)	(\$419,711.64)	\$2,041.91
2020	LASERS	7-15-49	0.00194%	0.00181%	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	\$13,818.00	(\$123,372.48)	(\$140,551.32)	(\$109,431.88)	(\$177,394.46)	\$863.03
2020	LASERS	7-15-51	0.00618%	0.00579%	LA LICENSED PROFESSIONAL COUNSELORS	\$43,924.00	(\$394,669.18)	(\$447,735.64)	(\$348,602.59)	(\$565,101.95)	\$2,749.24
2020	LASERS	7-15-54	0.00950%	0.00950%	LOUISIANA PHYSICAL THERAPY BOARD	\$70,626.00	(\$648,029.47)	(\$688,266.76)	(\$535,877.76)	(\$868,684.23)	\$4,226.18
2020	LASERS	7-15-57	0.01059%	0.00818%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$77,839.00	(\$557,665.43)	(\$767,236.32)	(\$597,362.68)	(\$968,354.31)	\$4,711.08
2020	LASERS	7-15-59	0.00911%	0.00883%	LOUISIANA BOARD OF MASSAGE THERAPY	\$64,473.00	(\$601,994.96)	(\$660,011.60)	(\$513,878.57)	(\$833,022.45)	\$4,052.68
2020	TRSL	806	0.00000%	0.00000%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020	TRSL	807	0.00061%	0.00058%	DOA - FEDERAL PROPERTY ASSISTANCE	\$7,475.14	(\$56,904.24)	(\$60,441.12)	(\$43,573.64)	(\$80,455.78)	\$0.00
2020	TRSL	811	0.00293%	0.00403%	DOC - PRISON ENTERPRISES	\$38,271.75	(\$396,364.04)	(\$290,891.49)	(\$209,711.57)	(\$387,218.20)	\$0.00
2020	TRSL	815	0.01618%	0.01589%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$238,397.25	(\$1,561,475.81)	(\$1,606,006.85)	(\$1,157,813.95)	(\$2,137,824.92)	\$0.00
2020	TRSL	816	0.00167%	0.00000%	DIV OF ADMINISTRATIVE LAW	\$0.00	\$0.00	(\$166,138.64)	(\$119,773.86)	(\$221,154.30)	\$0.00
2020	TRSL	820	0.00148%	0.00146%	OFFICE OF STATE PROCUREMENT	\$18,196.96	(\$143,882.21)	(\$147,182.56)	(\$106,107.90)	(\$195,921.05)	\$0.00
2020	TRSL	7-13	3.10401%	2.92770%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$38,840,620.37	(\$287,734,939.67)	(\$308,062,224.48)	(\$222,090,424.27)	(\$410,074,902.26)	\$0.00
2020	TRSL	7-15-27	0.00129%	0.00125%	LA STATE BOARD OF NURSING	\$15,803.00	(\$123,243.37)	(\$128,127.23)	(\$92,370.40)	(\$170,555.68)	\$0.00
2020	TRSL	7-15-30	0.00122%	0.00112%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$14,907.00	(\$110,172.10)	(\$120,584.50)	(\$86,932.64)	(\$160,515.22)	\$0.00
2020	TRSL	7-15-36	0.00091%	0.00087%	LOUISIANA BOARD OF CPAS	\$11,130.36	(\$85,503.77)	(\$90,016.57)	(\$64,895.39)	(\$119,824.94)	\$0.00
2020	TRSL	7-15-54	0.00088%	0.00086%	LOUISIANA PHYSICAL THERAPY BOARD	\$10,779.00	(\$84,914.09)	(\$87,336.92)	(\$62,963.56)	(\$116,257.94)	\$0.00
2020	LSERS	7-13	0.00000%	0.03101%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$0.00	(\$207,176.03)	\$0.00	\$0.00	\$0.00	\$0.00

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2020

Exhibit 1

Pension System	Employer Number	EB Defer Outflow Changes in Assumptions	EB Defer Outflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/t Prop Share of ER Contr & Act Contr	EB Defer Inflow Diff between Expected and Actual Experience	EB Defer Inflow Changes in Assumptions	EB Defer Inflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
LASERS	806	\$39,962.07	\$161,119.40	\$201,517.10	\$6,919.75	(\$9,690.52)	\$0.00	\$0.00	(\$292,370.45)	(\$10,828.35)	\$605,096.26	\$0.00
LASERS	807	\$7,766.44	\$31,312.78	\$0.00	\$0.00	(\$1,883.31)	\$0.00	\$0.00	(\$49,570.45)	(\$3,174.42)	(\$21,156.57)	\$0.00
LASERS	811	\$96,797.97	\$390,270.88	\$245,890.62	\$10,304.39	(\$23,472.84)	\$0.00	\$0.00	(\$146,933.95)	(\$23,504.83)	\$1,456,001.34	\$0.00
LASERS	815	\$1,525,474.48	\$6,150,420.76	\$1,940,645.86	\$0.00	(\$369,916.97)	\$0.00	\$0.00	\$0.00	(\$375,793.79)	\$24,520,889.54	\$0.00
LASERS	816	\$115,472.18	\$465,561.72	\$316,076.17	\$0.00	(\$28,001.20)	\$0.00	\$0.00	(\$273,586.17)	(\$28,410.85)	\$1,755,383.74	\$0.00
LASERS	820	\$160,804.33	\$648,332.24	\$448,464.49	\$0.00	(\$38,993.93)	\$0.00	\$0.00	\$0.00	(\$39,896.70)	\$3,234,268.16	\$0.00
LASERS	829	\$3,048.22	\$12,289.83	\$5,459.92	\$3,605.49	(\$739.17)	\$0.00	\$0.00	(\$1,246.64)	(\$414.93)	(\$94,955.88)	\$0.00
LASERS	7-13	\$634,957.95	\$2,560,028.79	\$0.00	\$21,001.78	(\$153,972.90)	\$0.00	\$0.00	(\$2,741,575.21)	(\$10,088.49)	\$5,590,946.08	\$0.00
LASERS	7-15-1	\$6,487.55	\$26,156.56	\$44,439.57	\$0.00	(\$1,573.19)	\$0.00	\$0.00	(\$7,041.81)	(\$6,459.24)	\$141,788.02	\$0.00
LASERS	7-15-3	\$1,427.88	\$5,756.95	\$0.00	\$1,042.35	(\$346.25)	\$0.00	\$0.00	(\$4,105.61)	\$0.00	\$19,505.15	\$0.00
LASERS	7-15-5	\$6,084.02	\$24,529.60	\$5,713.33	\$0.00	(\$1,475.33)	\$0.00	\$0.00	(\$4,986.55)	(\$1,085.23)	\$92,780.99	\$0.00
LASERS	7-15-6	\$16,513.76	\$66,580.33	\$95,418.23	\$1,245.18	(\$4,004.47)	\$0.00	\$0.00	(\$79,525.87)	(\$13,873.35)	\$208,280.68	\$0.00
LASERS	7-15-10A	\$2,028.83	\$8,179.87	\$23,153.54	\$0.00	(\$491.98)	\$0.00	\$0.00	\$0.00	(\$2,055.08)	\$56,067.84	\$0.00
LASERS	7-15-11	\$6,779.33	\$27,332.98	\$92,525.93	\$0.00	(\$1,643.94)	\$0.00	\$0.00	(\$0.00)	(\$7,693.55)	\$133,693.69	\$0.00
LASERS	7-15-12	\$53,973.93	\$217,612.56	\$315,933.75	\$0.00	(\$13,088.30)	\$0.00	\$0.00	\$0.00	(\$25,705.43)	\$1,306,469.51	\$0.00
LASERS	7-15-13	\$6,648.96	\$26,807.34	\$2,931.28	\$0.00	(\$1,612.33)	\$0.00	\$0.00	(\$2,695.40)	(\$22,752.53)	\$169,598.13	\$0.00
LASERS	7-15-14	\$8,039.60	\$32,414.11	\$0.00	\$1,855.84	(\$1,949.55)	\$0.00	\$0.00	(\$168,709.17)	(\$1,882.53)	(\$67,009.10)	\$0.00
LASERS	7-15-17	\$31,612.06	\$127,453.78	\$0.00	\$4,273.39	(\$7,665.71)	\$0.00	\$0.00	(\$20,065.85)	(\$7,979.74)	\$398,275.50	\$0.00
LASERS	7-15-21	\$13,248.26	\$53,414.45	\$9,029.69	\$478.45	(\$3,212.61)	\$0.00	\$0.00	(\$21,378.91)	(\$3,794.50)	\$166,472.99	\$0.00
LASERS	7-15-23	\$4,805.13	\$19,373.37	\$0.00	\$12,706.83	(\$1,165.21)	\$0.00	\$0.00	(\$130,955.81)	(\$324.74)	(\$19,600.16)	\$0.00
LASERS	7-15-26	\$84,474.73	\$340,585.93	\$623,151.41	\$14,249.84	(\$20,484.54)	\$0.00	\$0.00	\$0.00	(\$249,781.59)	\$1,872,266.67	\$0.00
LASERS	7-15-27	\$120,457.36	\$485,660.97	\$378,093.77	\$0.00	(\$29,210.07)	\$0.00	\$0.00	\$0.00	(\$66,757.64)	\$2,209,037.81	\$0.00
LASERS	7-15-30	\$23,969.79	\$96,641.60	\$64,945.42	\$4,019.63	(\$5,812.51)	\$0.00	\$0.00	\$0.00	(\$5,144.53)	\$428,745.62	\$0.00
LASERS	7-15-31	\$6,462.72	\$26,056.44	\$45,957.08	\$2,353.19	(\$1,567.16)	\$0.00	\$0.00	(\$6,773.06)	(\$1,845.23)	(\$274,575.16)	\$0.00
LASERS	7-15-32	\$3,259.30	\$13,140.86	\$4,919.16	\$5,745.32	(\$790.36)	\$0.00	\$0.00	(\$1,520.48)	\$0.00	\$64,287.65	\$0.00
LASERS	7-15-35	\$2,787.47	\$11,238.56	\$0.00	\$5,077.52	(\$675.94)	\$0.00	\$0.00	(\$59,880.00)	\$0.00	(\$10,705.66)	\$0.00
LASERS	7-15-36	\$11,131.27	\$44,879.15	\$0.00	\$2,353.71	(\$2,699.26)	\$0.00	\$0.00	(\$88,624.93)	(\$61.56)	\$181,041.40	\$0.00
LASERS	7-15-38	\$1,949.37	\$7,859.48	\$1,347.72	\$479.31	(\$472.71)	\$0.00	\$0.00	(\$39,855.09)	(\$415.84)	(\$5,781.65)	\$0.00

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2020

Exhibit 1

Pension System	Employer Number	EB Defer Outflow Changes in Assumptions	EB Defer Outflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/t Prop Share of ER Contr & Act Contr	EB Defer Inflow Diff between Expected and Actual Experience	EB Defer Inflow Changes in Assumptions	EB Defer Inflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
LASERS	7-15-39	\$4,538.18	\$18,297.08	\$21,129.15	\$89.66	(\$1,100.48)	\$0.00	\$0.00	\$0.00	(\$4,758.47)	\$92,050.88	\$0.00
LASERS	7-15-45	\$2,849.56	\$11,488.86	\$13,645.62	\$1,117.25	(\$691.00)	\$0.00	\$0.00	(\$1,727.82)	(\$723.00)	\$56,095.28	\$0.00
LASERS	7-15-49	\$1,204.39	\$4,855.86	\$46,088.82	\$0.00	(\$292.06)	\$0.00	\$0.00	\$0.00	(\$4,955.17)	\$59,256.20	\$0.00
LASERS	7-15-51	\$3,836.66	\$15,468.66	\$13,241.30	\$932.34	(\$930.36)	\$0.00	\$0.00	(\$19,190.34)	(\$1,819.56)	\$58,483.28	\$0.00
LASERS	7-15-54	\$5,897.77	\$23,778.69	(\$0.00)	\$424.56	(\$1,430.17)	\$0.00	\$0.00	(\$7,393.35)	(\$1,244.41)	\$82,920.86	\$0.00
LASERS	7-15-57	\$6,574.46	\$26,506.98	\$81,300.91	\$107.78	(\$1,594.26)	\$0.00	\$0.00	(\$7,210.78)	(\$1,832.40)	\$182,165.00	\$0.00
LASERS	7-15-59	\$5,655.65	\$22,802.51	\$9,535.08	\$27.28	(\$1,371.46)	\$0.00	\$0.00	(\$7,671.53)	(\$2,820.14)	\$86,655.01	\$0.00
								\$0.00				
TRSL	806	\$0.00	\$0.00	(\$0.00)	\$1,136.30	\$0.00	\$0.00	\$0.00	(\$34,227.90)	\$0.00	\$922.42	\$0.00
TRSL	807	\$4,296.88	\$0.00	\$39,766.94	\$50.07	(\$1,888.81)	\$0.00	(\$2,236.99)	\$0.00	(\$4,175.16)	\$17,768.76	\$248.78
TRSL	811	\$20,680.05	\$0.00	\$55,640.48	\$2,077.26	(\$9,090.46)	\$0.00	(\$10,766.20)	(\$133,078.61)	(\$5,477.17)	\$22,607.31	\$1,197.32
TRSL	815	\$114,174.19	\$0.00	\$389,724.74	\$46,778.78	(\$50,188.27)	\$0.00	(\$59,440.00)	\$0.00	(\$54,243.96)	\$504,512.32	\$6,610.36
TRSL	816	\$11,811.12	\$0.00	\$135,978.22	\$0.00	(\$5,191.89)	\$0.00	(\$6,148.97)	\$0.00	(\$16,300.30)	\$46,674.29	\$683.83
TRSL	820	\$10,463.50	\$0.00	\$48,901.53	\$1,250.02	(\$4,599.51)	\$0.00	(\$5,447.38)	\$0.00	(\$2,268.54)	\$47,802.75	\$605.81
TRSL	7-13	\$21,900,751.21	\$0.00	\$20,868,844.11	\$2,514,842.10	(\$9,627,050.65)	\$0.00	(\$11,401,705.99)	(\$23,454,750.65)	(\$568,985.09)	\$33,018,919.86	\$1,267,990.82
TRSL	7-15-27	\$9,108.82	\$0.00	\$5,272.54	\$5,606.53	(\$4,004.02)	\$0.00	(\$4,742.12)	(\$139,713.69)	(\$342.50)	(\$28,073.66)	\$527.37
TRSL	7-15-30	\$8,572.59	\$0.00	\$57,605.39	\$94.73	(\$3,768.31)	\$0.00	(\$4,462.96)	(\$193.42)	(\$1,763.86)	\$38,147.58	\$496.33
TRSL	7-15-36	\$6,399.46	\$0.00	\$3,672.27	\$127.75	(\$2,813.05)	\$0.00	(\$3,331.61)	(\$2,578.93)	(\$125.18)	\$9,887.92	\$370.51
TRSL	7-15-54	\$6,208.95	\$0.00	\$3,966.78	\$200.29	(\$2,729.31)	\$0.00	(\$3,232.43)	(\$3,010.02)	(\$78.31)	\$12,111.99	\$359.48
			\$0.00					\$0.00				
LSERS	7-13	\$0.00	\$0.00	\$39,420.80	\$0.00	\$0.00	\$0.00	\$0.00	(\$138,413.10)	(\$66.49)	(\$884.28)	\$0.00

		Difference between Expected and Actual Experience	Changes in Assumptions	Difference between Expected and Actual Return on Plan Investments**	Change in Proportion***	Difference b/n Proportionate Share of Employer Contributions and Actual Contributions	Difference between Expected and Actual Experience	Difference between Expected and Actual Return on Plan Investments**	Change in Proportion***	Difference b/n Proportionate Share of Employer Contributions and Actual Contributions
	Net Pension Liability	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Inflows
<b>Beginning Balances 7/1/19</b>	#####	-	\$ 128,608.65	\$ 131,429.16	\$ 117,287.52	\$ 20,608.78	\$ (126,720.89)	\$ (25,544.92)	\$ (455,669.88)	\$ (20,039.91)
<b>Ending Balances 6/30/20</b>	(11,587,160.31)	69,362.70	117,478.02	964,732.69	301,531.10	12,381.65	(32,563.30)	(585,228.01)	(280,012.56)	(28,982.00)

**\*Difference**      \$ (1,054,884.30)    \$ 69,362.70    \$ (11,130.63)    \$ 833,303.53    \$ 184,243.58    \$ (8,227.13)    \$ 94,157.59    \$ (559,683.09)    \$ 175,657.32    \$ (8,942.09)

Use the following amounts in the FY 2020 journal entry:  
 6/30/2020    Contributions      \$ 1,191,268.83    (Actual contributions made in FY 2019, used for the FY 2020 CAFR)  
                   Expense              \$ 1,478,608.65  
                   Revenue             \$ (1,197.32)

\*The differences row should be used in the agencies' journal entries this year to arrive at the ending balances as of 6/30/20.  
 See journal entries on the next page, 2A.

\*\*The difference b/n expected & actual retn on Plan Investments is reported at net.

\*\*\*Change in employer's proportionate share multiplied by the NPL and deferred inflows and outflows amortized over the expected remaining service life of all plan members, calculated as of the beginning of the measurement period.

**Journal Entries for Prison Enterprises**

**Exhibit 2a**

<u>Account</u>	<u>Dr</u>	<u>(Cr)</u>
(1) Pension Expense	1,478,608.65	a
Deferred Outflows Related to Pensions - (FY 19)		
Contributions Made Subsequent to Measurement Date		b (1,191,268.83)
Deferred Outflow Related to Pensions- Difference b/n		
Expected and Actual Experience	69,362.72	c
Deferred Outflow Related to Pensions- Change in		
Assumptions		d (11,130.63)
Deferred Outflow Related to Pensions - Difference b/n		
Expected and Actual Return on Plan Assets	833,303.53	e
Deferred Outflow Related to Pensions- Change in		
Proportion	184,243.58	f
Deferred Outflow Related to Pensions- Difference		
Between Proportionate Share of Employer Contributions		
& Actual Contributions		g (8,227.13)
Deferred Inflow Related to Pensions- Difference b/n		
Expected and Actual Experience	94,157.59	h
Deferred Inflow Related to Pensions- Difference b/n		
Expected and Actual Return on Plan Assets		i (559,683.09)
Def Inflow - Change in proportion	175,657.32	j
Deferred Inflow Related to Pensions- Difference		
Between Proportionate Share of Employer Contributions		
& Actual Contributions		k (8,942.09)
Net Pension Liability		l (1,054,884.30)
Revenue		m (1,197.32)

*To record the current year pension expense and the deferred inflows and outflows relating to pensions.*

- (2) **Note: If not already netted, a separate journal entry should be made to net the ending deferred inflow and deferred outflow balances of the difference between Expected and Actual Return on Planned Assets. However, OSRAP already nets these figures on Exhibit 1, so a separate journal entry to net these is not necessary.**

- (3) Deferred Outflows Related to Pensions -CY Contributions Made Subsequent to the Measurement Date XXX  
 Cash/Payroll Expense or account that was debited when pension contributions were made XXX

*To reclassify employer pension contributions made subsequent to the measurement date of June 30, 2019 (during fiscal year ended June 30, 2020) to deferred outflows related to pensions.*

**CY contributions not provided**



## 2020 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2020	2021	\$67,433.72
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2020	2022	(\$46,890.21)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2020	2023	\$44,327.31
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2020	2024	\$60,393.86
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2020	2021	(\$21,222.93)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2020	2022	(\$9,112.89)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2020	2023	\$8,614.80
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2020	2024	\$11,737.26
811	712	DOC - PRISON ENTERPRISES	LASERS	2020	2021	\$478,634.11
811	712	DOC - PRISON ENTERPRISES	LASERS	2020	2022	(\$113,579.63)
811	712	DOC - PRISON ENTERPRISES	LASERS	2020	2023	\$107,371.66
811	712	DOC - PRISON ENTERPRISES	LASERS	2020	2024	\$146,288.80
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2020	2021	\$7,756,357.56
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2020	2022	(\$1,789,942.76)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2020	2023	\$1,692,109.10
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2020	2024	\$2,305,418.49
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2020	2021	\$482,750.82
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2020	2022	(\$135,491.35)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2020	2023	\$128,085.74
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2020	2024	\$174,510.76
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2020	2021	\$1,061,230.88
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2020	2022	(\$188,682.64)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2020	2023	\$178,369.73
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2020	2024	\$243,020.31
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2020	2021	\$19,775.76
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2020	2022	(\$3,576.68)
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2020	2023	\$3,381.19
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2020	2024	\$4,606.71
7-13		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2020	2021	(\$153,532.18)
7-13		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2020	2022	(\$745,039.27)
7-13		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2020	2023	\$704,317.34
7-13		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2020	2024	\$959,599.01
71501		LA ST BD BARBER EXAMINERS	LASERS	2020	2021	\$57,269.81
71501		LA ST BD BARBER EXAMINERS	LASERS	2020	2022	(\$7,612.28)
71501		LA ST BD BARBER EXAMINERS	LASERS	2020	2023	\$7,196.22
71501		LA ST BD BARBER EXAMINERS	LASERS	2020	2024	\$9,804.50
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2020	2021	\$2,732.14

## 2020 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2020	2022	(\$1,675.43)
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2020	2023	\$1,583.86
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2020	2024	\$2,157.93
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2020	2021	\$24,335.01
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2020	2022	(\$7,138.79)
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2020	2023	\$6,748.60
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2020	2024	\$9,194.65
71506		LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2020	2021	\$70,289.28
71506		LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2020	2022	(\$19,376.72)
71506		LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2020	2023	\$18,317.64
71506		LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2020	2024	\$24,956.92
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2020	2021	\$29,332.97
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2020	2022	(\$2,380.57)
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2020	2023	\$2,250.45
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2020	2024	\$3,066.14
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2020	2021	\$112,347.94
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2020	2022	(\$7,954.65)
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2020	2023	\$7,519.87
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2020	2024	\$10,245.47
71512		LA BOARD OF PHARMACY	LASERS	2020	2021	\$509,294.53
71512		LA BOARD OF PHARMACY	LASERS	2020	2022	(\$63,331.28)
71512		LA BOARD OF PHARMACY	LASERS	2020	2023	\$59,869.76
71512		LA BOARD OF PHARMACY	LASERS	2020	2024	\$81,569.71
71513		LA CEMETERY BOARD	LASERS	2020	2021	\$4,469.76
71513		LA CEMETERY BOARD	LASERS	2020	2022	(\$7,801.68)
71513		LA CEMETERY BOARD	LASERS	2020	2023	\$7,375.26
71513		LA CEMETERY BOARD	LASERS	2020	2024	\$10,048.44
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2020	2021	(\$136,105.23)
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2020	2022	(\$9,433.40)
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2020	2023	\$8,917.80
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2020	2024	\$12,150.08
71517		LA REAL ESTATE COMM	LASERS	2020	2021	\$104,532.97
71517		LA REAL ESTATE COMM	LASERS	2020	2022	(\$37,092.58)
71517		LA REAL ESTATE COMM	LASERS	2020	2023	\$35,065.19
71517		LA REAL ESTATE COMM	LASERS	2020	2024	\$47,774.67
71521		LA STATE BOARD OF DENTISTRY	LASERS	2020	2021	\$38,105.98
71521		LA STATE BOARD OF DENTISTRY	LASERS	2020	2022	(\$15,545.08)

## 2020 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
71521		LA STATE BOARD OF DENTISTRY	LASERS	2020	2023	\$14,695.43
71521		LA STATE BOARD OF DENTISTRY	LASERS	2020	2024	\$20,021.83
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2020	2021	(\$99,070.94)
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2020	2022	(\$5,638.19)
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2020	2023	\$5,330.02
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2020	2024	\$7,261.90
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2020	2021	\$730,480.70
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2020	2022	(\$99,119.94)
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2020	2023	\$93,702.30
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2020	2024	\$127,664.94
71527		LA STATE BOARD OF NURSING	LASERS	2020	2021	\$800,241.31
71527		LA STATE BOARD OF NURSING	LASERS	2020	2022	(\$141,340.79)
71527		LA STATE BOARD OF NURSING	LASERS	2020	2023	\$133,615.47
71527		LA STATE BOARD OF NURSING	LASERS	2020	2024	\$182,044.75
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2020	2021	\$161,107.69
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2020	2022	(\$28,125.38)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2020	2023	\$26,588.12
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2020	2024	\$36,225.06
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2020	2021	\$65,922.48
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2020	2022	(\$7,583.15)
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2020	2023	\$7,168.67
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2020	2024	\$9,766.97
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2020	2021	\$22,372.64
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2020	2022	(\$3,824.35)
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2020	2023	\$3,615.32
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2020	2024	\$4,925.71
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2020	2021	(\$43,488.85)
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2020	2022	(\$3,270.73)
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2020	2023	\$3,091.96
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2020	2024	\$4,212.65
71536		LOUISIANA BOARD OF CPAS	LASERS	2020	2021	(\$41,153.85)
71536		LOUISIANA BOARD OF CPAS	LASERS	2020	2022	(\$13,061.08)
71536		LOUISIANA BOARD OF CPAS	LASERS	2020	2023	\$12,347.19
71536		LOUISIANA BOARD OF CPAS	LASERS	2020	2024	\$16,822.46
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2020	2021	(\$30,531.92)
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2020	2022	(\$2,287.33)
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2020	2023	\$2,162.31

## 2020 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2020	2024	\$2,946.04
	71539	LA VETERINARY BOARD	LASERS	2020	2021	\$34,879.65
	71539	LA VETERINARY BOARD	LASERS	2020	2022	(\$5,324.96)
	71539	LA VETERINARY BOARD	LASERS	2020	2023	\$5,033.91
	71539	LA VETERINARY BOARD	LASERS	2020	2024	\$6,858.46
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2020	2021	\$23,877.65
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2020	2022	(\$3,343.58)
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2020	2023	\$3,160.83
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2020	2024	\$4,306.48
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2020	2021	\$46,021.95
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2020	2022	(\$1,413.19)
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2020	2023	\$1,335.95
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2020	2024	\$1,820.17
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2020	2021	\$8,735.73
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2020	2022	(\$4,501.81)
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2020	2023	\$4,255.75
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2020	2024	\$5,798.26
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2020	2021	\$15,724.33
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2020	2022	(\$6,920.26)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2020	2023	\$6,542.01
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2020	2024	\$8,913.18
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2020	2021	\$99,049.57
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2020	2022	(\$7,714.27)
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2020	2023	\$7,292.62
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2020	2024	\$9,935.85
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2020	2021	\$22,025.53
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2020	2022	(\$6,636.16)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2020	2023	\$6,273.45
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2020	2024	\$8,547.27
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2020	2021	(\$33,091.59)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2020	2022	\$0.00
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2020	2023	\$0.00
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2020	2024	\$0.00
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2020	2021	\$11,773.07
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2020	2022	\$10,546.58
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2020	2023	\$12,210.35
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2020	2024	\$1,282.95

## 2020 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
811	712	DOC - PRISON ENTERPRISES	TRSL	2020	2021	(\$44,848.15)
811	712	DOC - PRISON ENTERPRISES	TRSL	2020	2022	(\$14,188.91)
811	712	DOC - PRISON ENTERPRISES	TRSL	2020	2023	(\$2,300.45)
811	712	DOC - PRISON ENTERPRISES	TRSL	2020	2024	(\$18,677.14)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2020	2021	\$166,158.95
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2020	2022	\$94,114.18
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2020	2023	\$94,705.65
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2020	2024	\$31,826.70
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2020	2021	\$30,193.52
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2020	2022	\$26,822.17
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2020	2023	\$31,395.50
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2020	2024	\$31,736.99
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2020	2021	\$33,202.40
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2020	2022	\$11,079.81
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2020	2023	\$1,992.16
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2020	2024	\$2,025.25
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2020	2021	\$235,672.11
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2020	2022	(\$6,360,585.59)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2020	2023	(\$805,597.37)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2020	2024	\$7,162,455.91
71527		LA STATE BOARD OF NURSING	TRSL	2020	2021	(\$41,754.94)
71527		LA STATE BOARD OF NURSING	TRSL	2020	2022	(\$46,411.78)
71527		LA STATE BOARD OF NURSING	TRSL	2020	2023	(\$42,818.65)
71527		LA STATE BOARD OF NURSING	TRSL	2020	2024	\$2,170.92
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2020	2021	\$26,185.73
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2020	2022	\$23,738.79
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2020	2023	\$2,907.91
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2020	2024	\$3,251.74
71536		LOUISIANA BOARD OF CPAS	TRSL	2020	2021	\$652.81
71536		LOUISIANA BOARD OF CPAS	TRSL	2020	2022	(\$1,784.37)
71536		LOUISIANA BOARD OF CPAS	TRSL	2020	2023	\$728.00
71536		LOUISIANA BOARD OF CPAS	TRSL	2020	2024	\$1,754.26
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2020	2021	\$1,930.98
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2020	2022	(\$2,448.49)
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2020	2023	\$549.53
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2020	2024	\$1,293.95

2020 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2020	2021	(\$29,852.25)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2020	2022	(\$69,206.55)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2020	2023	\$0.00
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2020	2024	\$0.00