

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

July 16, 2018

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 2018 Annual
Financial Reports (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2018 (Exhibit 1), which is located on OSRAP's website at <http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>. Click on the link "2018 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 2018 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 2016 pension information for the Office of Aircraft Services (OAS) and **should be used as a guide** in preparing your entity's pension journal entries. The 2015 figures in the exhibits were taken from Exhibit 1 for FY 2015 on OSRAP's website. The 2015, 2016, and 2017 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.

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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 2018 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2018) pension contributions made subsequent from 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, 2018**

Exhibit 1

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	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	EB Defer Outflow Changes in Assumptions
2018	LASERS	806	0.07108%	0.06641%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$451,610.36	(\$5,214,879.65)	(\$5,003,200.16)	(\$3,916,809.64)	(\$6,280,950.44)	\$0.00	\$19,765.81
2018	LASERS	807	0.01414%	0.01823%	DOA - FEDERAL PROPERTY ASSISTANCE	\$123,665.13	(\$1,431,520.19)	(\$995,290.52)	(\$779,174.01)	(\$1,249,474.38)	\$0.00	\$3,932.03
2018	LASERS	811	0.15500%	0.15839%	DOC - PRISON ENTERPRISES	\$1,023,660.81	(\$12,437,656.79)	(\$10,910,186.05)	(\$8,541,157.78)	(\$13,696,501.39)	\$0.00	\$43,102.15
2018	LASERS	815	2.38620%	2.38523%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$16,059,591.94	(\$187,301,421.23)	(\$167,960,554.56)	(\$131,489,746.39)	(\$210,855,429.72)	\$0.00	\$663,550.69
2018	LASERS	816	0.18040%	0.18041%	DIV OF ADMINISTRATIVE LAW	\$1,230,792.52	(\$14,166,788.70)	(\$12,698,048.80)	(\$9,940,805.57)	(\$15,940,960.32)	\$0.00	\$50,165.34
2018	LASERS	820	0.24334%	0.22397%	OFFICE OF STATE PROCUREMENT	\$1,517,326.77	(\$17,587,360.26)	(\$17,128,288.22)	(\$13,409,066.67)	(\$21,502,623.53)	\$0.00	\$67,667.60
2018	LASERS	829	0.00471%	0.01162%	DOA - OFFICE OF AIRCRAFT SERVICES	\$66,886.77	(\$912,466.52)	(\$331,528.88)	(\$259,540.99)	(\$416,196.91)	\$0.00	\$1,309.75
2018	LASERS	7-13	1.12188%	1.17685%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$7,697,600.00	(\$92,412,755.82)	(\$78,967,293.15)	(\$61,820,404.06)	(\$99,134,481.75)	\$0.00	\$311,970.88
2018	LASERS	7-15-1	0.00873%	0.00811%	LA ST BD BARBER EXAMINERS	\$55,625.00	(\$636,841.95)	(\$614,489.83)	(\$481,060.05)	(\$771,422.30)	\$0.00	\$2,427.62
2018	LASERS	7-15-3	0.00245%	0.00243%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$18,412.00	(\$190,817.01)	(\$172,451.33)	(\$135,005.40)	(\$216,493.09)	\$0.00	\$681.29
2018	LASERS	7-15-5	0.00970%	0.00962%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$64,755.00	(\$755,415.48)	(\$682,766.48)	(\$534,511.16)	(\$857,135.89)	\$0.00	\$2,697.36
2018	LASERS	7-15-6	0.02722%	0.02919%	LA BOARD REGISTRATION PROF ENGINEERS	\$190,262.89	(\$2,292,159.87)	(\$1,915,969.45)	(\$1,499,937.51)	(\$2,405,282.37)	\$0.00	\$7,569.29
2018	LASERS	7-15-10A	0.00246%	0.00226%	LA BEHAVIOR ANALYST BOARD	\$16,057.66	(\$177,467.67)	(\$173,155.21)	(\$135,556.44)	(\$217,376.73)	\$0.00	\$684.07
2018	LASERS	7-15-11	0.00719%	0.00966%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$60,617.00	(\$758,556.50)	(\$506,091.86)	(\$396,199.51)	(\$635,340.94)	\$0.00	\$1,999.38
2018	LASERS	7-15-12	0.07751%	0.06796%	LA BOARD OF PHARMACY	\$472,877.00	(\$5,336,594.20)	(\$5,455,796.91)	(\$4,271,129.93)	(\$6,849,134.34)	\$0.00	\$21,553.86
2018	LASERS	7-15-13	0.01074%	0.00655%	LA CEMETERY BOARD	\$57,856.25	(\$514,342.14)	(\$755,970.31)	(\$591,819.58)	(\$949,035.00)	\$0.00	\$2,986.56
2018	LASERS	7-15-14	0.01832%	0.01914%	LOUISIANA TAX FREE SHOPPING	\$122,960.00	(\$1,502,978.41)	(\$1,289,513.60)	(\$1,009,509.75)	(\$1,618,838.10)	\$0.00	\$5,094.40
2018	LASERS	7-15-17	0.05168%	0.05419%	LA REAL ESTATE COMM	\$362,538.00	(\$4,255,297.82)	(\$3,637,667.19)	(\$2,847,787.32)	(\$4,566,678.66)	\$0.00	\$14,371.09
2018	LASERS	7-15-21	0.02200%	0.02268%	LA STATE BOARD OF DENTISTRY	\$144,210.00	(\$1,780,958.75)	(\$1,548,542.54)	(\$1,212,293.36)	(\$1,944,019.55)	\$0.00	\$6,117.72
2018	LASERS	7-15-23	0.01169%	0.01053%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$78,450.00	(\$826,873.70)	(\$822,839.19)	(\$644,168.61)	(\$1,032,981.30)	\$0.00	\$3,250.74
2018	LASERS	7-15-26	0.11597%	0.10591%	BOARD OF MEDICAL EXAMINERS	\$725,669.00	(\$8,316,637.61)	(\$8,162,930.82)	(\$6,390,439.15)	(\$10,247,633.97)	\$0.00	\$32,248.75
2018	LASERS	7-15-27	0.17879%	0.17440%	LA STATE BOARD OF NURSING	\$1,158,587.04	(\$13,694,850.33)	(\$12,584,723.64)	(\$9,852,087.74)	(\$15,798,693.44)	\$0.00	\$49,717.64
2018	LASERS	7-15-30	0.03624%	0.03590%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$233,973.00	(\$2,819,066.10)	(\$2,550,871.89)	(\$1,996,977.79)	(\$3,202,330.39)	\$0.00	\$10,077.56
2018	LASERS	7-15-31	0.00934%	0.02720%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$68,544.00	(\$2,135,894.09)	(\$657,426.70)	(\$514,673.64)	(\$825,324.66)	\$0.00	\$2,597.25
2018	LASERS	7-15-32	0.00517%	0.00493%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$36,567.00	(\$387,130.80)	(\$363,907.50)	(\$284,888.94)	(\$456,844.59)	\$0.00	\$1,437.67
2018	LASERS	7-15-35	0.00629%	0.00624%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$45,483.00	(\$489,999.23)	(\$442,742.39)	(\$346,605.69)	(\$555,812.86)	\$0.00	\$1,749.11
2018	LASERS	7-15-36	0.02132%	0.01683%	LOUISIANA BOARD OF CPAS	\$131,945.51	(\$1,321,584.47)	(\$1,500,678.49)	(\$1,174,822.48)	(\$1,883,931.67)	\$0.00	\$5,928.63
2018	LASERS	7-15-38	0.00483%	0.00468%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$32,206.17	(\$367,499.42)	(\$339,975.48)	(\$266,153.50)	(\$426,800.66)	\$0.00	\$1,343.12
2018	LASERS	7-15-39	0.00665%	0.00635%	LA VETERINARY BOARD	\$46,010.00	(\$498,637.04)	(\$468,082.18)	(\$366,443.22)	(\$587,624.09)	\$0.00	\$1,849.22
2018	LASERS	7-15-45	0.00426%	0.00423%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$29,414.00	(\$332,162.94)	(\$299,854.15)	(\$234,744.08)	(\$376,432.88)	\$0.00	\$1,184.61
2018	LASERS	7-15-51	0.00662%	0.00628%	LA LICENSED PROFESSIONAL COUNSELORS	\$43,885.00	(\$493,140.25)	(\$465,970.53)	(\$364,790.09)	(\$584,973.16)	\$0.00	\$1,840.88
2018	LASERS	7-15-54	0.00982%	0.00973%	LOUISIANA PHYSICAL THERAPY BOARD	\$67,262.64	(\$764,053.29)	(\$691,213.08)	(\$541,123.67)	(\$867,739.64)	\$0.00	\$2,730.73
2018	LASERS	7-15-57	0.00849%	0.00801%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$56,650.00	(\$628,989.40)	(\$597,596.64)	(\$467,835.03)	(\$750,214.82)	\$0.00	\$2,360.89
2018	LASERS	7-15-59	0.00916%	0.00909%	LOUISIANA BOARD OF MASSAGE THERAPY	\$64,472.69	(\$713,796.96)	(\$644,756.80)	(\$504,754.87)	(\$809,419.05)	\$0.00	\$2,547.20
2018	TRSL	806	0.00000%	0.00000%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	TRSL	811	0.00317%	0.00334%	DOC - PRISON ENTERPRISES	\$35,065.28	(\$392,015.36)	(\$324,984.51)	(\$245,220.51)	(\$418,749.95)	\$0.00	\$3,426.97
2018	TRSL	815	0.01302%	0.01022%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$53,007.32	(\$1,199,520.05)	(\$1,334,794.40)	(\$1,007,183.28)	(\$1,719,913.05)	\$0.00	\$14,075.44
2018	TRSL	820	0.00145%	0.00081%	OFFICE OF STATE PROCUREMENT	\$10,837.50	(\$95,069.59)	(\$148,652.22)	(\$112,167.11)	(\$191,541.78)	\$0.00	\$1,567.54
2018	TRSL	7-13	3.29149%	3.14710%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$35,517,191.00	(\$369,374,712.43)	(\$337,439,510.78)	(\$254,618,562.59)	(\$434,798,510.64)	\$0.00	\$3,558,307.26
2018	TRSL	7-15-27	0.00342%	0.00342%	LA STATE BOARD OF NURSING	\$37,951.24	(\$401,404.95)	(\$350,716.72)	(\$264,637.02)	(\$451,906.49)	\$0.00	\$3,698.32
2018	TRSL	7-15-30	0.00112%	0.00000%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$8,441.00	\$0.00	(\$115,231.10)	(\$86,948.85)	(\$148,477.90)	\$0.00	\$1,215.11
2018	TRSL	7-15-36	0.00091%	0.00091%	LOUISIANA BOARD OF CPAS	\$10,040.40	(\$106,806.58)	(\$93,292.08)	(\$70,394.53)	(\$120,208.98)	\$0.00	\$983.77
2018	TRSL	7-15-54	0.00089%	0.00092%	LOUISIANA PHYSICAL THERAPY BOARD	\$10,353.14	(\$107,980.28)	(\$91,241.71)	(\$68,847.40)	(\$117,567.02)	\$0.00	\$962.15
2018	LSERS	7-13	0.01318%	0.00000%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$0.00	\$0.00	(\$84,316.78)	(\$57,461.79)	(\$115,588.40)	\$0.00	\$1,767.95

Pension System	Employer Number	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	\$162,694.59	\$216,152.08	\$0.00	(\$91,802.66)	\$0.00	\$0.00	(\$60,089.17)	(\$23,034.99)	\$565,112.99	\$0.00
LASERS	807	\$32,364.96	\$4,341.04	\$18,758.39	(\$18,262.37)	\$0.00	\$0.00	(\$189,306.64)	(\$1,223.30)	\$31,969.83	\$0.00
LASERS	811	\$354,778.58	\$83,850.66	\$0.00	(\$200,188.69)	\$0.00	\$0.00	(\$156,906.97)	(\$24,068.15)	\$831,659.05	\$0.00
LASERS	815	\$5,461,759.05	\$44,896.68	\$182,373.85	(\$3,081,872.57)	\$0.00	\$0.00	(\$2,980,239.85)	(\$40,791.67)	\$69,537,603.74	\$0.00
LASERS	816	\$412,916.49	\$0.00	\$8,026.29	(\$232,993.80)	\$0.00	\$0.00	(\$148,743.72)	(\$6,032.00)	\$958,662.07	\$0.00
LASERS	820	\$556,979.48	\$6,013,720.21	\$12,347.52	(\$314,283.33)	\$0.00	\$0.00	\$0.00	(\$84,425.82)	\$7,102,896.33	\$0.00
LASERS	829	\$10,780.69	\$2,513.24	\$23,377.85	(\$6,083.15)	\$0.00	\$0.00	(\$319,831.02)	(\$568.89)	(\$114,483.35)	\$0.00
LASERS	7-13	\$2,567,866.78	\$119,264.43	\$78,902.85	(\$1,448,954.10)	\$0.00	\$0.00	(\$2,544,253.42)	(\$69,595.58)	\$5,215,844.39	\$0.00
LASERS	7-15-1	\$19,982.05	\$28,696.85	\$1,751.67	(\$11,275.14)	\$0.00	\$0.00	(\$39,983.29)	(\$2,235.64)	\$355.63	\$0.00
LASERS	7-15-3	\$5,607.79	\$925.70	\$1,588.42	(\$3,164.27)	\$0.00	\$0.00	(\$53,006.41)	\$0.00	\$18,411.09	\$0.00
LASERS	7-15-5	\$22,202.27	\$3,702.82	\$3,235.02	(\$12,527.94)	\$0.00	\$0.00	(\$72,655.34)	(\$517.75)	\$44,374.81	\$0.00
LASERS	7-15-6	\$62,303.70	\$57,575.93	\$4,246.00	(\$35,155.72)	\$0.00	\$0.00	(\$91,181.93)	(\$4,284.31)	\$173,648.95	\$0.00
LASERS	7-15-10A	\$5,630.68	\$60,892.61	\$0.00	(\$3,177.19)	\$0.00	\$0.00	\$0.00	(\$1,418.97)	\$70,876.81	\$0.00
LASERS	7-15-11	\$16,457.15	\$16,907.22	\$8,028.35	(\$9,286.17)	\$0.00	\$0.00	(\$114,324.55)	(\$892.80)	\$10,087.54	\$0.00
LASERS	7-15-12	\$177,412.18	\$467,841.83	\$0.00	(\$100,107.26)	\$0.00	\$0.00	\$0.00	(\$44,785.31)	\$734,733.49	\$0.00
LASERS	7-15-13	\$24,582.72	\$199,875.53	\$0.00	(\$13,871.14)	\$0.00	\$0.00	\$0.00	(\$9,885.17)	\$165,322.50	\$0.00
LASERS	7-15-14	\$41,932.54	(\$0.00)	\$0.00	(\$23,661.01)	\$0.00	\$0.00	(\$42,066.46)	(\$1,969.06)	\$262,181.41	\$0.00
LASERS	7-15-17	\$118,290.05	\$68,314.30	\$8,930.88	(\$66,746.78)	\$0.00	\$0.00	(\$116,175.96)	(\$4,788.62)	\$425,123.66	\$0.00
LASERS	7-15-21	\$50,355.67	\$58,718.31	\$0.00	(\$28,413.88)	\$0.00	\$0.00	(\$31,473.96)	(\$6,265.60)	\$194,888.65	\$0.00
LASERS	7-15-23	\$26,757.17	\$113,780.05	\$0.00	(\$15,098.10)	\$0.00	\$0.00	\$0.00	(\$4,430.15)	\$167,160.96	\$0.00
LASERS	7-15-26	\$265,443.05	\$465,629.53	\$8,049.78	(\$149,779.89)	\$0.00	\$0.00	(\$410,114.27)	(\$38,536.98)	\$420,350.87	\$0.00
LASERS	7-15-27	\$409,231.37	\$715,892.16	\$0.00	(\$230,914.42)	\$0.00	\$0.00	\$0.00	(\$68,861.87)	\$1,742,557.67	\$0.00
LASERS	7-15-30	\$82,949.52	\$15,736.98	\$3,545.42	(\$46,805.41)	\$0.00	\$0.00	(\$7,311.23)	(\$7,239.03)	\$207,974.35	\$0.00
LASERS	7-15-31	\$21,378.27	\$436,160.52	\$3,629.65	(\$12,062.98)	\$0.00	\$0.00	(\$826,654.41)	(\$43,033.66)	\$2,610.91	\$0.00
LASERS	7-15-32	\$11,833.58	\$25,730.92	\$1,092.88	(\$6,677.26)	\$0.00	\$0.00	\$0.00	(\$1,935.43)	\$57,442.53	\$0.00
LASERS	7-15-35	\$14,397.14	\$8,940.06	\$2,514.51	(\$8,123.79)	\$0.00	\$0.00	\$0.00	\$0.00	\$51,410.88	\$0.00
LASERS	7-15-36	\$48,799.22	\$207,820.73	\$3,774.98	(\$27,535.63)	\$0.00	\$0.00	(\$10,966.84)	(\$8,059.30)	\$214,157.82	\$0.00
LASERS	7-15-38	\$11,055.36	\$29,561.90	\$0.00	(\$6,238.14)	\$0.00	\$0.00	(\$0.00)	(\$702.61)	\$45,901.21	\$0.00
LASERS	7-15-39	\$15,221.15	\$17,998.14	\$722.45	(\$8,588.74)	\$0.00	\$0.00	\$0.00	(\$3,454.50)	\$48,152.89	\$0.00
LASERS	7-15-45	\$9,750.69	\$2,302.46	\$422.75	(\$5,501.96)	\$0.00	\$0.00	\$0.00	(\$327.69)	\$25,603.85	\$0.00
LASERS	7-15-51	\$15,152.48	\$26,932.30	\$0.00	(\$8,549.99)	\$0.00	\$0.00	\$0.00	(\$1,273.93)	\$57,832.31	\$0.00
LASERS	7-15-54	\$22,476.94	\$82,304.44	\$613.54	(\$12,682.92)	\$0.00	\$0.00	\$0.00	(\$885.92)	\$151,420.16	\$0.00
LASERS	7-15-57	\$19,432.71	\$45,064.51	\$0.00	(\$10,965.17)	\$0.00	\$0.00	\$0.00	(\$993.83)	(\$79,817.31)	\$0.00
LASERS	7-15-59	\$20,966.27	\$8,723.39	\$1,726.15	(\$11,830.51)	\$0.00	\$0.00	\$0.00	(\$282.88)	\$75,104.85	\$0.00
TRSL	806	\$0.00	\$71,601.21	\$3,408.91	\$0.00	\$0.00	\$0.00	(\$102,683.69)	(\$3,573.19)	\$922.42	\$0.00
TRSL	811	\$0.00	\$116,214.59	\$0.00	(\$10,682.76)	\$0.00	\$ (8,393.7630)	(\$123,133.33)	(\$11,960.86)	\$52,404.69	\$1,228.79
TRSL	815	\$0.00	\$775,397.52	\$1,002.30	(\$43,876.84)	\$0.00	\$ (34,475.3296)	\$0.00	(\$125,486.59)	\$365,270.77	\$5,046.94
TRSL	820	\$0.00	\$110,914.08	\$3,398.76	(\$4,886.44)	\$0.00	\$ (3,839.4185)	\$0.00	(\$4,348.42)	\$43,763.61	\$562.06
TRSL	7-13	\$0.00	\$19,831,697.56	\$650,794.65	(\$11,092,180.15)	\$0.00	\$ (8,715,453.3465)	\$0.00	(\$1,525,894.33)	\$33,346,489.83	\$1,275,879.22
TRSL	7-15-27	\$0.00	\$9,499.85	\$0.00	(\$11,528.62)	\$0.00	\$ (9,058.3796)	(\$9,121.25)	(\$1,910.62)	\$20,686.54	\$1,326.08
TRSL	7-15-30	\$0.00	\$99,939.63	\$0.00	(\$3,787.83)	\$0.00	\$ (2,976.2112)	\$0.00	(\$3,338.72)	\$33,055.82	\$435.70
TRSL	7-15-36	\$0.00	\$5,491.43	\$0.00	(\$3,066.66)	\$0.00	\$ (2,409.5660)	\$0.00	(\$467.24)	\$10,811.01	\$352.74
TRSL	7-15-54	\$0.00	\$28,460.42	\$536.80	(\$2,999.26)	\$0.00	\$ (2,356.6086)	(\$2,667.43)	(\$981.20)	\$27,450.14	\$344.99
LSERS	7-13	\$0.00	\$59,857.43	\$0.00	(\$1,966.19)	(\$1,313.52)	\$ (1,555.1164)	\$0.00	(\$1,921.49)	\$29,447.71	\$0.00

DOA - OFFICE OF AIRCRAFT SERVICES - Sample FY 2016

	Net Pension Liability	Difference between Expected and Actual Experience Deferred Outflows	**Difference between Expected and Actual Return on Plan Investments Deferred Outflows	***Change in Proportion Deferred Outflows	Difference between Expected and Actual Experience Deferred Inflows	**Difference between Expected and Actual Return on Plan Investments Deferred Inflows	Difference b/n Proportionate Share of Employer Contributions and Actual Contributions Deferred Inflows	Pension Expense
Beginning Balances 7/1/15	(713,017.22)			145,206.86	(12,705.09)	(90,203.50)	(7,998.77)	
Ending Balances 6/30/16	(782,853.75)	1,046.54		77,707.59	(6,412.16)	(707.97) **	(6,178.49)	119,052.51
*Difference	(69,836.53)	1,046.54	-	(67,499.27)	6,292.93	89,495.53	1,820.28	119,052.51

Combine dif b/n expected & actual retn on Plan Investments

Actual contributions 80,371.99

*The difference row should be used in the agencies' journal entries this year to arrive at the ending balances as of 6/30/16. See journal entries on the next page, 2A.

**The Difference between Expected and Actual Return on Plan Investments is reported at net (outflows \$67,579.47 & inflows (\$68,287.44)).

***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 DOA - Office of Aircraft Services - Sample FY 2016

<u>Account</u>	Dr	(Cr)
(1) Pension Expense	119,052.51	
Deferred Outflows Related to Pensions - (FY 15) Contributions Made Subsequent to Measurement Data		(80,371.99)
Deferred Outflow Related to Pensions- Difference b/n Expected and Actual Experience	1,046.54	
Deferred Outflow Related to Pensions- Difference b/n Expected and Actual Return on Planned Assets		(67,499.27)
Deferred Inflow Related to Pensions- Difference b/n Expected and Actual Experience	6,292.93	
Deferred Inflow Related to Pensions- Difference b/n Expected and Actual Return on Planned Assets	89,495.53	
Deferred Inflow Related to Pensions- Difference Between Proportionate Share of Employer Contributions & Actual Net Pension Liability	1,820.28	(69,836.53)

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 are not necessary.**

Deferred Outflows Related to Pensions - CY Contributions Made Subsequent to Measurement Data	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, 2015 (during fiscal year ended June 30, 2016) to deferred outflows related to pensions.

Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2018	2019	\$17,326.57
BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2018	2020	\$16,746.51
BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2018	2021	\$4,735.58
BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2018	2022	(\$7,326.31)
BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2018	2019	(\$70,569.16)
BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2018	2020	\$21,566.36
BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2018	2021	\$8,884.93
BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2018	2022	(\$13,745.69)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2018	2019	(\$52,267.62)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2018	2020	\$6,127.85
BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2018	2021	\$2,244.13
BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2018	2022	(\$3,471.85)
BOARD OF MEDICAL EXAMINERS	LASERS	2018	2019	(\$221,293.19)
BOARD OF MEDICAL EXAMINERS	LASERS	2018	2020	\$452,346.77
BOARD OF MEDICAL EXAMINERS	LASERS	2018	2021	\$106,225.29
BOARD OF MEDICAL EXAMINERS	LASERS	2018	2022	(\$164,338.90)
DIV OF ADMINISTRATIVE LAW	LASERS	2018	2019	(\$201,515.07)
DIV OF ADMINISTRATIVE LAW	LASERS	2018	2020	\$375,253.74
DIV OF ADMINISTRATIVE LAW	LASERS	2018	2021	\$165,241.38
DIV OF ADMINISTRATIVE LAW	LASERS	2018	2022	(\$255,641.44)
DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2018	2019	(\$86,152.57)
DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2018	2020	(\$56,157.63)
DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2018	2021	\$12,951.85
DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2018	2022	(\$20,037.53)
DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2018	2019	\$14,395.06
DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2018	2019	\$922.42
DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2018	2020	\$244,909.43
DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2018	2020	\$922.42
DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2018	2021	\$65,107.30
DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2018	2021	(\$33,091.59)
DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2018	2022	(\$100,726.13)
DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2018	2022	\$0.00
DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2018	2019	(\$147,613.36)
DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2018	2020	(\$138,527.95)
DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2018	2021	\$4,314.23
DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2018	2022	(\$6,674.45)

Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2018	2019	(\$3,470,191.72)
DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2018	2019	\$229,613.05
DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2018	2020	\$4,915,614.18
DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2018	2020	\$275,252.69
DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2018	2021	\$2,185,692.83
DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2018	2021	\$73,723.71
DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2018	2022	(\$3,381,439.10)
DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2018	2022	\$8,047.03
DOC - PRISON ENTERPRISES	LASERS	2018	2019	(\$54,645.11)
DOC - PRISON ENTERPRISES	TRSL	2018	2019	\$19,375.89
DOC - PRISON ENTERPRISES	LASERS	2018	2020	\$232,884.60
DOC - PRISON ENTERPRISES	TRSL	2018	2020	\$1,355.65
DOC - PRISON ENTERPRISES	LASERS	2018	2021	\$141,975.69
DOC - PRISON ENTERPRISES	TRSL	2018	2021	(\$42,719.30)
DOC - PRISON ENTERPRISES	LASERS	2018	2022	(\$219,647.58)
DOC - PRISON ENTERPRISES	TRSL	2018	2022	(\$12,541.40)
LA BEHAVIOR ANALYST BOARD	LASERS	2018	2019	\$54,337.11
LA BEHAVIOR ANALYST BOARD	LASERS	2018	2020	\$9,506.82
LA BEHAVIOR ANALYST BOARD	LASERS	2018	2021	\$2,253.29
LA BEHAVIOR ANALYST BOARD	LASERS	2018	2022	(\$3,486.02)
LA BOARD OF PHARMACY	LASERS	2018	2019	\$197,061.59
LA BOARD OF PHARMACY	LASERS	2018	2020	\$363,694.67
LA BOARD OF PHARMACY	LASERS	2018	2021	\$70,997.00
LA BOARD OF PHARMACY	LASERS	2018	2022	(\$109,837.96)
LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2018	2019	\$2,130.85
LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2018	2020	\$12,582.30
LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2018	2021	\$24,932.76
LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2018	2022	(\$38,572.95)
LA CEMETERY BOARD	LASERS	2018	2019	\$94,887.97
LA CEMETERY BOARD	LASERS	2018	2020	\$114,182.45
LA CEMETERY BOARD	LASERS	2018	2021	\$9,837.54
LA CEMETERY BOARD	LASERS	2018	2022	(\$15,219.45)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2018	2019	(\$1,500,067.93)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2018	2019	\$26,059.12
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2018	2019	(\$948,135.79)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2018	2020	\$1,077,454.41
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2018	2020	\$31,440.30
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2018	2020	\$8,815,929.55
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2018	2021	\$1,027,611.79

Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2018	2021	\$496.59
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2018	2021	\$906,653.92
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2018	2022	(\$1,589,796.44)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2018	2022	(\$3,126.94)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2018	2022	(\$6,067,176.02)
LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2018	2019	\$16,198.52
LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2018	2020	\$21,220.57
LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2018	2021	\$6,063.74
LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2018	2022	(\$9,381.08)
LA REAL ESTATE COMM	LASERS	2018	2019	(\$4,702.46)
LA REAL ESTATE COMM	LASERS	2018	2020	\$52,794.72
LA REAL ESTATE COMM	LASERS	2018	2021	\$47,337.44
LA REAL ESTATE COMM	LASERS	2018	2022	(\$73,234.76)
LA ST BD BARBER EXAMINERS	LASERS	2018	2019	(\$27,468.25)
LA ST BD BARBER EXAMINERS	LASERS	2018	2020	\$31,207.05
LA ST BD BARBER EXAMINERS	LASERS	2018	2021	\$7,996.44
LA ST BD BARBER EXAMINERS	LASERS	2018	2022	(\$12,371.12)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2018	2019	(\$21,025.14)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2018	2020	(\$392,279.85)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2018	2021	\$8,555.18
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2018	2022	(\$13,235.54)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2018	2019	\$24,164.37
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2018	2020	\$13,275.62
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2018	2021	\$4,424.15
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2018	2022	(\$6,844.50)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2018	2019	(\$39,165.68)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2018	2020	(\$38,342.75)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2018	2021	\$6,585.84
LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2018	2022	(\$10,188.81)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2018	2019	\$287.93

Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2018	2020	\$9,677.67
LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2018	2021	\$3,902.04
LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2018	2022	(\$6,036.77)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2018	2019	(\$9,758.84)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2018	2019	\$21,344.66
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2018	2020	\$78,872.84
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2018	2020	\$25,284.67
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2018	2021	\$33,194.83
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2018	2021	\$23,343.16
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2018	2022	(\$51,355.02)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2018	2022	\$21,079.49
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2018	2019	\$7,523.52
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2018	2020	\$15,105.49
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2018	2021	\$5,761.47
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2018	2022	(\$8,913.44)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2018	2019	\$79,375.93
LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2018	2020	\$50,741.74
LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2018	2021	\$10,707.71
LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2018	2022	(\$16,565.68)
LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2018	2019	\$30,798.49
LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2018	2020	\$28,355.02
LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2018	2021	\$7,776.60
LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2018	2022	(\$12,031.02)
LA STATE BOARD OF DENTISTRY	LASERS	2018	2019	\$31,970.98
LA STATE BOARD OF DENTISTRY	LASERS	2018	2020	\$28,091.68
LA STATE BOARD OF DENTISTRY	LASERS	2018	2021	\$20,151.39
LA STATE BOARD OF DENTISTRY	LASERS	2018	2022	(\$31,175.79)
LA STATE BOARD OF NURSING	LASERS	2018	2019	\$511,335.00

Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
LA STATE BOARD OF NURSING	TRSL	2018	2019	(\$14,957.47)
LA STATE BOARD OF NURSING	LASERS	2018	2020	\$453,323.16
LA STATE BOARD OF NURSING	TRSL	2018	2020	\$6,414.68
LA STATE BOARD OF NURSING	LASERS	2018	2021	\$163,766.67
LA STATE BOARD OF NURSING	TRSL	2018	2021	(\$465.69)
LA STATE BOARD OF NURSING	LASERS	2018	2022	(\$253,359.94)
LA STATE BOARD OF NURSING	TRSL	2018	2022	(\$9,412.23)
LA VETERINARY BOARD	LASERS	2018	2019	\$6,082.68
LA VETERINARY BOARD	LASERS	2018	2020	\$20,997.41
LA VETERINARY BOARD	LASERS	2018	2021	\$6,091.22
LA VETERINARY BOARD	LASERS	2018	2022	(\$9,423.59)
LOUISIANA BOARD OF CPAS	LASERS	2018	2019	\$86,663.48
LOUISIANA BOARD OF CPAS	TRSL	2018	2019	\$1,329.56
LOUISIANA BOARD OF CPAS	LASERS	2018	2020	\$143,781.96
LOUISIANA BOARD OF CPAS	TRSL	2018	2020	\$1,800.08
LOUISIANA BOARD OF CPAS	LASERS	2018	2021	\$19,528.53
LOUISIANA BOARD OF CPAS	TRSL	2018	2021	(\$77.35)
LOUISIANA BOARD OF CPAS	LASERS	2018	2022	(\$30,212.17)
LOUISIANA BOARD OF CPAS	TRSL	2018	2022	(\$2,520.56)
LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2018	2019	\$5,094.84
LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2018	2020	\$21,344.94
LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2018	2021	\$8,390.31
LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2018	2022	(\$12,980.46)
LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2018	2019	\$76,867.16
LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2018	2019	\$18,177.07
LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2018	2020	\$22,610.53
LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2018	2020	\$4,428.87
LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2018	2021	\$8,994.85
LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2018	2021	\$1,374.27
LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2018	2022	(\$13,915.74)
LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2018	2022	(\$3,025.34)
LOUISIANA TAX FREE SHOPPING	LASERS	2018	2019	(\$29,967.12)
LOUISIANA TAX FREE SHOPPING	LASERS	2018	2020	\$18,477.84
LOUISIANA TAX FREE SHOPPING	LASERS	2018	2021	\$16,780.61
LOUISIANA TAX FREE SHOPPING	LASERS	2018	2022	(\$25,960.93)
OFFICE OF STATE PROCUREMENT	LASERS	2018	2019	\$5,466,810.48
OFFICE OF STATE PROCUREMENT	TRSL	2018	2019	\$28,655.80
OFFICE OF STATE PROCUREMENT	LASERS	2018	2020	\$907,135.04
OFFICE OF STATE PROCUREMENT	TRSL	2018	2020	\$33,738.55
OFFICE OF STATE PROCUREMENT	LASERS	2018	2021	\$222,892.67
OFFICE OF STATE PROCUREMENT	TRSL	2018	2021	\$31,233.94
OFFICE OF STATE PROCUREMENT	LASERS	2018	2022	(\$344,832.53)
OFFICE OF STATE PROCUREMENT	TRSL	2018	2022	\$9,177.81