

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

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

April 20, 2021

**OSRAP MEMORANDUM**

TO: Fiscal Officers  
All Proprietary Entities

FROM: Lindsay Schexnayder, CPA  
Director

SUBJECT: GASB 68 Net Pension Liability and Related Amounts for FY 2021 Annual  
Fiscal Report (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2021 (Exhibit 1), which is located on OSRAP's website at <https://www.doa.la.gov/doa/osrap/>. Select "AFR Packets," and then select the link "2021 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 Annual Report [formerly 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 Annual Comprehensive Fiscal Report, please use the pension amounts on the attached schedule (Schedule of Employer Pension Amounts, Exhibit 1) when preparing your entity's Annual Fiscal Report (AFR). The pension information for LASERS, TRSL and LSERS are listed separately on the schedule.

The amounts reflected on Exhibit 1 for the deferred inflows and deferred outflows are FY 2021 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 sample exhibits were taken from Exhibit 1 for FY 2019 on OSRAP's website. The pension schedules from prior years are retained on OSRAP's website, so that entities can access prior pension information. The deferred inflows and deferred outflows are netted for the differences

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in 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.

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 2021 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2021) pension contributions made subsequent from the measurement date. All of your agency's deferred inflows related to pensions can be picked up from the pension schedule.

LS:mr

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2021

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
2021	LASERS	806	0.06482%	0.06437%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$548,950.30	(\$4,663,550.69)	(\$5,360,633.40)	(\$4,319,599.93)	(\$6,587,384.40)	\$0.00
2021	LASERS	807	0.01385%	0.01251%	DOA - FEDERAL PROPERTY ASSISTANCE	\$104,398.01	(\$906,338.65)	(\$1,145,487.50)	(\$923,034.16)	(\$1,407,625.92)	\$0.00
2021	LASERS	811	0.15578%	0.15592%	DOC - PRISON ENTERPRISES	\$1,298,501.18	(\$11,296,268.82)	(\$12,883,715.63)	(\$10,381,701.74)	(\$15,832,081.97)	\$0.00
2021	LASERS	815	2.46976%	2.45720%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$20,590,338.63	(\$178,022,009.71)	(\$204,265,647.63)	(\$164,597,317.17)	(\$251,010,699.79)	\$0.00
2021	LASERS	816	0.19763%	0.18600%	DIV OF ADMINISTRATIVE LAW	\$1,615,758.06	(\$13,475,538.75)	(\$16,345,651.81)	(\$13,171,330.89)	(\$20,086,262.89)	\$0.00
2021	LASERS	820	0.26342%	0.25902%	OFFICE OF STATE PROCUREMENT	\$2,153,119.55	(\$18,765,774.44)	(\$21,786,924.22)	(\$17,555,909.76)	(\$26,772,740.10)	\$0.00
2021	LASERS	821	0.00000%	0.00000%	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021	LASERS	829	0.00587%	0.00491%	DOA - OFFICE OF AIRCRAFT SERVICES	\$53,358.03	(\$355,725.24)	(\$485,570.91)	(\$391,273.18)	(\$596,691.10)	\$0.00
2021	LASERS	7-13	1.03721%	1.02278%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$8,682,276.00	(\$74,099,234.49)	(\$85,783,781.03)	(\$69,124,595.24)	(\$105,414,920.02)	\$0.00
2021	LASERS	7-15-1	0.01013%	0.01045%	LA ST BD BARBER EXAMINERS	\$42,286.00	(\$757,093.44)	(\$837,653.25)	(\$674,981.22)	(\$1,029,345.51)	\$0.00
2021	LASERS	7-15-10A	0.00310%	0.00327%	LA BEHAVIOR ANALYST BOARD	\$26,455.00	(\$236,763.77)	(\$256,308.00)	(\$206,533.06)	(\$314,962.65)	\$0.00
2021	LASERS	7-15-11	0.01061%	0.01092%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$88,504.00	(\$791,144.53)	(\$877,765.98)	(\$707,304.08)	(\$1,078,637.83)	\$0.00
2021	LASERS	7-15-12	0.08482%	0.08694%	LA BOARD OF PHARMACY	\$705,473.00	(\$6,298,727.63)	(\$7,014,766.98)	(\$5,652,501.24)	(\$8,620,057.21)	\$0.00
2021	LASERS	7-15-13	0.01069%	0.01071%	LA CEMETERY BOARD	\$43,629.00	(\$775,930.21)	(\$883,886.28)	(\$712,235.82)	(\$1,086,158.72)	\$0.00
2021	LASERS	7-15-14	0.01296%	0.01295%	LOUISIANA TAX FREE SHOPPING	\$88,020.00	(\$938,216.27)	(\$1,071,961.27)	(\$863,786.70)	(\$1,317,273.61)	\$0.00
2021	LASERS	7-15-17	0.05435%	0.05092%	LA REAL ESTATE COMM	\$440,693.00	(\$3,689,109.85)	(\$4,494,942.59)	(\$3,622,026.02)	(\$5,523,585.09)	\$0.00
2021	LASERS	7-15-21	0.02087%	0.02134%	LA STATE BOARD OF DENTISTRY	\$170,066.00	(\$1,546,064.50)	(\$1,725,757.56)	(\$1,390,615.94)	(\$2,120,687.54)	\$0.00
2021	LASERS	7-15-23	0.00785%	0.00774%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$65,099.00	(\$560,756.29)	(\$649,578.26)	(\$523,430.35)	(\$798,230.61)	\$0.00
2021	LASERS	7-15-26	0.13976%	0.13607%	BOARD OF MEDICAL EXAMINERS	\$569,743.00	(\$9,858,153.53)	(\$11,559,250.88)	(\$9,314,447.66)	(\$14,204,520.85)	\$0.00
2021	LASERS	7-15-27	0.18838%	0.19403%	LA STATE BOARD OF NURSING	\$1,595,622.00	(\$14,057,305.28)	(\$15,580,036.08)	(\$12,554,397.52)	(\$19,145,440.28)	\$0.00
2021	LASERS	7-15-3	0.00218%	0.00230%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$20,147.00	(\$166,633.01)	(\$180,217.85)	(\$145,219.60)	(\$221,459.70)	\$0.00
2021	LASERS	7-15-30	0.03438%	0.03861%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$307,124.00	(\$2,797,261.03)	(\$2,843,703.75)	(\$2,291,457.29)	(\$3,494,469.46)	\$0.00
2021	LASERS	7-15-31	0.01003%	0.01041%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$85,415.00	(\$754,195.47)	(\$829,796.11)	(\$668,649.94)	(\$1,019,690.31)	\$0.00
2021	LASERS	7-15-32	0.00535%	0.00525%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$46,880.00	(\$380,357.95)	(\$442,728.85)	(\$356,751.04)	(\$544,044.88)	\$0.00
2021	LASERS	7-15-35	0.00461%	0.00449%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$37,520.00	(\$325,296.61)	(\$381,112.38)	(\$307,100.46)	(\$468,327.82)	\$0.00
2021	LASERS	7-15-36	0.01937%	0.01793%	LOUISIANA BOARD OF CPAS	\$159,905.84	(\$1,299,012.96)	(\$1,601,862.96)	(\$1,290,781.63)	(\$1,968,440.35)	\$0.00

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2021

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
2021	LASERS	7-15-38	0.00518%	0.00314%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$37,619.00	(\$227,490.28)	(\$428,255.18)	(\$345,088.15)	(\$526,258.99)	\$0.00
2021	LASERS	7-15-39	0.00514%	0.00731%	LA VETERINARY BOARD	\$52,194.00	(\$529,603.16)	(\$424,781.50)	(\$342,289.06)	(\$521,990.38)	\$0.00
2021	LASERS	7-15-45	0.00448%	0.00459%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$40,033.00	(\$332,541.52)	(\$370,856.75)	(\$298,836.47)	(\$455,725.24)	\$0.00
2021	LASERS	7-15-49	0.00215%	0.00194%	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	\$17,216.00	(\$140,551.32)	(\$177,488.53)	(\$143,020.31)	(\$218,105.79)	\$0.00
2021	LASERS	7-15-5	0.00980%	0.00980%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$79,664.00	(\$710,001.50)	(\$810,690.87)	(\$653,254.93)	(\$996,212.94)	\$0.00
2021	LASERS	7-15-50	0.00000%	0.00000%	LA STATE BD OF EXAM OF INTERIOR DESIGNER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021	LASERS	7-15-51	0.00606%	0.00618%	LA LICENSED PROFESSIONAL COUNSELORS	\$43,115.00	(\$447,735.64)	(\$501,119.77)	(\$403,802.45)	(\$615,798.23)	\$0.00
2021	LASERS	7-15-54	0.00944%	0.00950%	LOUISIANA PHYSICAL THERAPY BOARD	\$77,312.82	(\$688,266.76)	(\$780,751.05)	(\$629,129.42)	(\$959,421.57)	\$0.00
2021	LASERS	7-15-57	0.00765%	0.01059%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$80,706.00	(\$767,236.32)	(\$632,375.27)	(\$509,568.17)	(\$777,090.81)	\$0.00
2021	LASERS	7-15-59	0.00890%	0.00911%	LOUISIANA BOARD OF MASSAGE THERAPY	\$72,013.00	(\$660,011.60)	(\$736,420.27)	(\$593,407.66)	(\$904,945.93)	\$0.00
2021	LASERS	7-15-6	0.02857%	0.02660%	LA BOARD REGISTRATION PROF ENGINEERS	\$228,816.87	(\$1,927,146.94)	(\$2,363,095.23)	(\$1,904,182.81)	(\$2,903,876.37)	\$0.00
2021	TRSL	806	0.00000%	0.00000%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021	TRSL	807	0.00061%	0.00061%	DOA - FEDERAL PROPERTY ASSISTANCE	\$7,570.32	(\$60,441.12)	(\$68,298.72)	(\$50,739.09)	(\$89,158.21)	\$0.00
2021	TRSL	811	0.00291%	0.00293%	DOC - PRISON ENTERPRISES	\$33,882.34	(\$290,891.49)	(\$323,362.19)	(\$240,225.63)	(\$422,122.02)	\$0.00
2021	TRSL	815	0.02318%	0.01618%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$292,909.08	(\$1,606,006.85)	(\$2,577,887.42)	(\$1,915,111.44)	(\$3,365,214.27)	\$0.00
2021	TRSL	816	0.00173%	0.00167%	DIV OF ADMINISTRATIVE LAW	\$21,378.76	(\$166,138.64)	(\$192,771.47)	(\$143,209.84)	(\$251,646.88)	\$0.00
2021	TRSL	820	0.00166%	0.00148%	OFFICE OF STATE PROCUREMENT	\$18,794.36	(\$147,182.56)	(\$184,206.32)	(\$136,846.80)	(\$240,465.80)	\$0.00
2021	TRSL	7-13	3.35441%	3.10401%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$43,316,722.00	(\$308,062,224.48)	(\$373,130,154.80)	(\$277,198,228.72)	(\$487,089,898.88)	\$0.00
2021	TRSL	7-15-27	0.00122%	0.00129%	LA STATE BOARD OF NURSING	\$12,268.00	(\$128,127.23)	(\$135,485.09)	(\$100,651.81)	(\$176,864.34)	\$0.00
2021	TRSL	7-15-30	0.00293%	0.00122%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$25,163.00	(\$120,584.50)	(\$326,365.55)	(\$242,456.83)	(\$426,042.66)	\$0.00
2021	TRSL	7-15-36	0.00091%	0.00091%	LOUISIANA BOARD OF CPAS	\$11,254.94	(\$90,016.57)	(\$100,668.31)	(\$74,786.44)	(\$131,413.98)	\$0.00
2021	TRSL	7-15-54	0.00095%	0.00088%	LOUISIANA PHYSICAL THERAPY BOARD	\$10,842.79	(\$87,336.92)	(\$105,340.21)	(\$78,257.20)	(\$137,512.75)	\$0.00
2021	LSERS	7-13	0.03426%	0.03346%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$30,123.00	(\$234,233.67)	(\$275,248.24)	(\$202,306.45)	(\$360,534.46)	\$0.00

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2021

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	\$17,152.32	\$783,621.87	\$15,359.39	(\$0.00)	(\$51,481.55)	\$0.00	\$0.00	\$0.00	(\$2,323.07)	\$608,968.73	\$0.00
LASERS	807	\$3,665.19	\$167,448.32	\$46,250.76	\$0.00	(\$11,000.84)	\$0.00	\$0.00	\$0.00	(\$6,948.65)	\$134,148.32	\$0.00
LASERS	811	\$41,223.78	\$1,883,352.33	\$0.00	\$0.00	(\$123,730.47)	\$0.00	\$0.00	(\$4,970.23)	(\$16,004.67)	\$1,724,792.20	\$0.00
LASERS	815	\$653,584.94	\$29,859,723.23	\$433,514.54	\$0.00	(\$1,961,692.25)	\$0.00	\$0.00	\$0.00	(\$252,160.39)	\$28,064,948.85	\$0.00
LASERS	816	\$52,300.87	\$2,389,421.05	\$401,553.20	\$0.00	(\$156,977.64)	\$0.00	\$0.00	\$0.00	(\$36,134.54)	\$2,485,564.14	\$0.00
LASERS	820	\$69,711.21	\$3,184,830.81	\$152,006.21	\$0.00	(\$209,233.62)	\$0.00	\$0.00	\$0.00	(\$48,415.84)	\$3,319,308.84	\$0.00
LASERS	821	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LASERS	829	\$1,553.67	\$70,981.16	\$33,169.39	\$1,606.39	(\$4,663.24)	\$0.00	\$0.00	\$0.00	\$0.00	\$104,743.31	\$0.00
LASERS	7-13	\$274,480.75	\$12,539,944.87	\$498,023.99	(\$0.00)	(\$823,835.92)	\$0.00	\$0.00	\$0.00	(\$88,338.19)	\$8,731,891.95	\$0.00
LASERS	7-15-1	\$2,680.22	\$122,448.85	\$0.00	\$0.00	(\$8,044.51)	\$0.00	\$0.00	(\$11,113.99)	(\$22,109.52)	\$105,643.00	\$0.00
LASERS	7-15-10A	\$820.10	\$37,467.32	\$0.00	\$0.00	(\$2,461.49)	\$0.00	\$0.00	(\$5,833.12)	(\$7.06)	\$48,282.46	\$0.00
LASERS	7-15-11	\$2,808.57	\$128,312.57	\$0.00	\$0.00	(\$8,429.74)	\$0.00	\$0.00	(\$10,596.26)	(\$1,071.76)	\$186,260.70	\$0.00
LASERS	7-15-12	\$22,445.02	\$1,025,424.51	\$0.00	\$0.00	(\$67,367.25)	\$0.00	\$0.00	(\$73,345.41)	(\$9,473.50)	\$1,111,231.70	\$0.00
LASERS	7-15-13	\$2,828.15	\$129,207.24	\$0.00	\$0.00	(\$8,488.52)	\$0.00	\$0.00	(\$793.86)	(\$23,825.28)	\$66,749.12	\$0.00
LASERS	7-15-14	\$3,429.93	\$156,700.19	\$379.67	\$0.00	(\$10,294.72)	\$0.00	\$0.00	\$0.00	(\$11,341.10)	(\$41,579.74)	\$0.00
LASERS	7-15-17	\$14,382.38	\$657,074.47	\$118,319.10	(\$0.00)	(\$43,167.78)	\$0.00	\$0.00	\$0.00	(\$11,751.47)	\$661,949.29	\$0.00
LASERS	7-15-21	\$5,521.87	\$252,272.68	\$0.00	\$0.00	(\$16,573.54)	\$0.00	\$0.00	(\$16,360.34)	(\$4,077.11)	\$186,253.65	\$0.00
LASERS	7-15-23	\$2,078.44	\$94,955.89	\$3,934.77	\$0.00	(\$6,238.31)	\$0.00	\$0.00	\$0.00	(\$991.71)	(\$31,935.33)	\$0.00
LASERS	7-15-26	\$36,985.92	\$1,689,740.96	\$127,431.19	\$0.00	(\$111,010.80)	\$0.00	\$0.00	\$0.00	(\$311,994.55)	\$1,692,415.63	\$0.00
LASERS	7-15-27	\$49,851.15	\$2,277,502.71	\$0.00	\$0.00	(\$149,624.94)	\$0.00	\$0.00	(\$195,116.06)	(\$6,669.73)	\$2,116,970.41	\$0.00
LASERS	7-15-3	\$576.64	\$26,344.40	\$0.00	\$767.89	(\$1,730.75)	\$0.00	\$0.00	(\$4,176.37)	\$0.00	\$16,748.54	\$0.00
LASERS	7-15-30	\$9,098.95	\$415,694.99	\$0.00	\$6,726.34	(\$27,309.89)	\$0.00	\$0.00	(\$145,896.97)	\$0.00	\$291,048.79	\$0.00
LASERS	7-15-31	\$2,655.08	\$121,300.29	\$0.00	(\$0.00)	(\$7,969.06)	\$0.00	\$0.00	(\$13,012.34)	(\$139.32)	\$133,455.95	\$0.00
LASERS	7-15-32	\$1,416.59	\$64,718.47	\$3,555.10	\$579.54	(\$4,251.81)	\$0.00	\$0.00	\$0.00	\$0.00	\$70,322.33	\$0.00
LASERS	7-15-35	\$1,219.44	\$55,711.33	\$4,072.83	\$0.00	(\$3,660.06)	\$0.00	\$0.00	(\$0.00)	(\$918.87)	(\$2,543.85)	\$0.00
LASERS	7-15-36	\$5,125.45	\$234,161.67	\$49,633.27	\$0.00	(\$15,383.70)	\$0.00	\$0.00	\$0.00	(\$2,759.85)	\$166,933.73	\$0.00

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2021

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	7-15-38	\$1,370.28	\$62,602.70	\$70,342.57	\$0.00	(\$4,112.81)	\$0.00	\$0.00	\$0.00	(\$3,303.61)	\$83,773.87	\$0.00
LASERS	7-15-39	\$1,359.17	\$62,094.92	\$0.00	\$4,163.26	(\$4,079.45)	\$0.00	\$0.00	(\$75,036.67)	\$0.00	\$318.18	\$0.00
LASERS	7-15-45	\$1,186.62	\$54,212.15	\$0.00	\$867.18	(\$3,561.57)	\$0.00	\$0.00	(\$3,658.64)	\$0.00	\$57,303.86	\$0.00
LASERS	7-15-49	\$567.91	\$25,945.42	\$7,110.19	\$0.00	(\$1,704.53)	\$0.00	\$0.00	\$0.00	(\$556.68)	\$70,555.79	\$0.00
LASERS	7-15-5	\$2,593.95	\$118,507.47	\$69.03	\$0.00	(\$7,785.58)	\$0.00	\$0.00	\$0.00	(\$2,028.31)	\$102,136.28	\$0.00
LASERS	7-15-50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LASERS	7-15-51	\$1,603.42	\$73,254.11	\$0.00	\$0.00	(\$4,812.57)	\$0.00	\$0.00	(\$4,176.37)	(\$4,318.00)	\$49,236.47	\$0.00
LASERS	7-15-54	\$2,498.15	\$114,130.84	\$0.00	\$0.00	(\$7,498.05)	\$0.00	\$0.00	(\$2,070.93)	(\$1,657.95)	\$88,654.31	\$0.00
LASERS	7-15-57	\$2,023.40	\$92,441.15	\$0.00	\$7,700.08	(\$6,073.10)	\$0.00	\$0.00	(\$101,613.60)	\$0.00	\$59,930.81	\$0.00
LASERS	7-15-59	\$2,356.31	\$107,650.53	\$0.00	\$0.00	(\$7,072.31)	\$0.00	\$0.00	(\$7,110.19)	(\$2,018.82)	\$84,826.24	\$0.00
LASERS	7-15-6	\$7,561.15	\$345,439.24	\$68,064.54	\$0.00	(\$22,694.30)	\$0.00	\$0.00	\$0.00	(\$7,610.83)	\$368,192.47	\$0.00
TRSL	806	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$33,091.59)	\$0.00
TRSL	807	\$4,063.10	\$5,272.25	\$27,110.23	\$87.37	(\$1,096.35)	\$0.00	\$0.00	\$0.00	(\$2,783.44)	\$18,852.64	\$264.95
TRSL	811	\$19,236.85	\$24,961.63	\$37,093.65	\$1,557.95	(\$5,190.68)	\$0.00	\$0.00	(\$72,815.19)	(\$4,578.41)	(\$12,673.00)	\$1,254.40
TRSL	815	\$153,358.75	\$198,997.55	\$757,077.09	\$41,566.59	(\$41,380.82)	\$0.00	\$0.00	\$0.00	(\$18,622.64)	\$570,598.88	\$10,000.26
TRSL	816	\$11,467.99	\$14,880.81	\$106,654.84	\$149.98	(\$3,094.41)	\$0.00	\$0.00	\$0.00	(\$12,225.23)	\$51,073.61	\$747.81
TRSL	820	\$10,958.45	\$14,219.63	\$29,682.39	\$87.82	(\$2,956.92)	\$0.00	\$0.00	\$0.00	(\$2,314.29)	\$55,155.24	\$714.58
TRSL	7-13	\$22,197,546.49	\$28,803,424.36	\$33,775,530.53	\$3,441,524.36	(\$5,989,567.54)	\$0.00	\$0.00	(\$15,636,500.43)	(\$284,492.55)	\$43,756,596.08	\$1,447,463.94
TRSL	7-15-27	\$8,060.02	\$10,458.64	\$2,276.35	\$3,743.65	(\$2,174.84)	\$0.00	\$0.00	(\$98,922.05)	(\$2,189.03)	(\$29,915.75)	\$525.58
TRSL	7-15-30	\$19,415.52	\$25,193.48	\$166,809.05	\$71.05	(\$5,238.89)	\$0.00	\$0.00	(\$128.95)	(\$9,469.07)	\$91,642.09	\$1,266.05
TRSL	7-15-36	\$5,988.77	\$7,770.99	\$2,254.12	\$242.02	(\$1,615.95)	\$0.00	\$0.00	(\$1,877.63)	(\$34.47)	\$10,920.04	\$390.52
TRSL	7-15-54	\$6,266.70	\$8,131.64	\$6,279.31	\$113.73	(\$1,690.94)	\$0.00	\$0.00	(\$1,784.39)	(\$602.04)	\$13,866.68	\$408.64
LSERS	7-13	\$1,640.29	\$36,895.73	\$9,145.12	\$0.00	(\$6,775.63)	\$0.00	\$0.00	\$0.00	(\$195.16)	\$83,994.98	\$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>	Dr		(Cr)
(1) Pension Expense	1,478,608.65	a	
Deferred Outflows Related to Pensions - (FY 19)			
Contributions Made Subsequent to Measurement Data		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**

2021 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2021	2022	2,006,806.72
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2021	2023	3,616,279.77
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2021	2024	3,875,162.87
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2021	2025	2,902,026.14
	71501	LA ST BD BARBER EXAMINERS	LASERS	2021	2022	(17,628.10)
	71501	LA ST BD BARBER EXAMINERS	LASERS	2021	2023	35,311.90
	71501	LA ST BD BARBER EXAMINERS	LASERS	2021	2024	37,839.82
	71501	LA ST BD BARBER EXAMINERS	LASERS	2021	2025	28,337.43
	071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2021	2022	(1,068.24)
	071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2021	2023	10,804.86
	071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2021	2024	11,578.36
	071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2021	2025	8,670.78
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2021	2022	4,674.22
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2021	2023	37,002.88
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2021	2024	39,651.86
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2021	2025	29,694.42
	71512	LA BOARD OF PHARMACY	LASERS	2021	2022	47,781.89
	71512	LA BOARD OF PHARMACY	LASERS	2021	2023	295,712.77
	71512	LA BOARD OF PHARMACY	LASERS	2021	2024	316,882.33
	71512	LA BOARD OF PHARMACY	LASERS	2021	2025	237,306.36
	71513	LA CEMETERY BOARD	LASERS	2021	2022	(8,162.96)
	71513	LA CEMETERY BOARD	LASERS	2021	2023	37,260.89
	71513	LA CEMETERY BOARD	LASERS	2021	2024	39,928.33
	71513	LA CEMETERY BOARD	LASERS	2021	2025	29,901.47
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2021	2022	8,996.32
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2021	2023	45,189.33
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2021	2024	48,424.36
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2021	2025	36,263.96
	71517	LA REAL ESTATE COMM	LASERS	2021	2022	190,254.39
	71517	LA REAL ESTATE COMM	LASERS	2021	2023	189,487.68
	71517	LA REAL ESTATE COMM	LASERS	2021	2024	203,052.77
	71517	LA REAL ESTATE COMM	LASERS	2021	2025	152,061.86
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2021	2022	11,692.67
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2021	2023	72,750.61
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2021	2024	77,958.70
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2021	2025	58,381.59

**2021 Pensions Future Amortization**

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2021	2022	15,036.90
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2021	2023	27,383.46
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2021	2024	29,343.79
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2021	2025	21,974.94
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2021	2022	30,646.56
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2021	2023	487,288.91
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2021	2024	522,173.06
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2021	2025	391,044.18
71527		LA STATE BOARD OF NURSING	LASERS	2021	2022	88,283.05
71527		LA STATE BOARD OF NURSING	LASERS	2021	2023	656,788.13
71527		LA STATE BOARD OF NURSING	LASERS	2021	2024	703,806.44
71527		LA STATE BOARD OF NURSING	LASERS	2021	2025	527,065.51
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2021	2022	(53.19)
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2021	2023	7,597.22
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2021	2024	8,141.09
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2021	2025	6,096.69
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2021	2022	(86,226.61)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2021	2023	119,878.47
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2021	2024	128,460.36
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2021	2025	96,201.20
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2021	2022	2,297.47
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2021	2023	34,980.68
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2021	2024	37,484.88
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2021	2025	28,071.62
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2021	2022	12,377.35
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2021	2023	18,663.57
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2021	2024	19,999.66
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2021	2025	14,977.31
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2021	2022	10,249.50
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2021	2023	16,066.08
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2021	2024	17,216.22
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2021	2025	12,892.86
71536		LOUISIANA BOARD OF CPAS	LASERS	2021	2022	76,696.88
71536		LOUISIANA BOARD OF CPAS	LASERS	2021	2023	67,527.74
71536		LOUISIANA BOARD OF CPAS	LASERS	2021	2024	72,361.93
71536		LOUISIANA BOARD OF CPAS	LASERS	2021	2025	54,190.29

**2021 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	2021	2022	75,012.20
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2021	2023	18,053.42
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2021	2024	19,345.83
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2021	2025	14,487.68
71539		LA VETERINARY BOARD	LASERS	2021	2022	(62,964.84)
71539		LA VETERINARY BOARD	LASERS	2021	2023	17,906.98
71539		LA VETERINARY BOARD	LASERS	2021	2024	19,188.91
71539		LA VETERINARY BOARD	LASERS	2021	2025	14,370.16
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2021	2022	4,113.14
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2021	2023	15,633.75
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2021	2024	16,752.94
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2021	2025	12,545.91
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUT	LASERS	2021	2022	9,857.99
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUT	LASERS	2021	2023	7,482.16
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUT	LASERS	2021	2024	8,017.80
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUT	LASERS	2021	2025	6,004.36
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2021	2022	13,134.15
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2021	2023	34,175.28
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2021	2024	36,621.83
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2021	2025	27,425.30
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2021	2022	0.00
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2021	2023	0.00
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2021	2024	0.00
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2021	2025	0.00
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2021	2022	835.47
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2021	2023	21,125.08
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2021	2024	22,637.39
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2021	2025	16,952.65
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2021	2022	10,807.13
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2021	2023	32,913.15
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2021	2024	35,269.34
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2021	2025	26,412.45
71557		LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2021	2022	(82,139.97)
71557		LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2021	2023	26,658.25
71557		LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2021	2024	28,566.67
71557		LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2021	2025	21,392.97

2021 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2021	2022	4,581.65
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2021	2023	31,044.35
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2021	2024	33,266.76
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2021	2025	24,912.76
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2021	2022	104,449.78
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2021	2023	99,618.06
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2021	2024	106,749.54
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2021	2025	79,942.43
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2021	2022	112,840.50
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2021	2023	225,981.53
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2021	2024	242,159.15
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2021	2025	181,347.78
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2021	2022	60,628.77
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2021	2023	48,288.89
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2021	2024	51,745.80
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2021	2025	38,751.32
811	712	DOC - PRISON ENTERPRISES	LASERS	2021	2022	218,893.89
811	712	DOC - PRISON ENTERPRISES	LASERS	2021	2023	543,122.72
811	712	DOC - PRISON ENTERPRISES	LASERS	2021	2024	582,003.92
811	712	DOC - PRISON ENTERPRISES	LASERS	2021	2025	435,850.22
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2021	2022	3,984,368.35
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2021	2023	8,610,971.91
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2021	2024	9,227,416.23
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2021	2025	6,910,213.58
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2021	2022	669,741.71
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2021	2023	689,063.24
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2021	2024	738,392.06
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2021	2025	552,965.94
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2021	2022	509,218.94
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2021	2023	918,444.17
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2021	2024	984,193.97
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2021	2025	737,041.70
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMEN	LASERS	2021	2022	0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMEN	LASERS	2021	2023	0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMEN	LASERS	2021	2024	0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMEN	LASERS	2021	2025	0.00

**2021 Pensions Future Amortization**

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2021	2022	43,816.12
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2021	2023	20,469.61
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2021	2024	21,934.99
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2021	2025	16,426.64
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2021	2022	9,746,575.85
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2021	2023	15,985,647.70
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2021	2024	24,004,781.69
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2021	2025	16,570,460.00
	71527	LA STATE BOARD OF NURSING	TRSL	2021	2022	(44,196.51)
	71527	LA STATE BOARD OF NURSING	TRSL	2021	2023	(40,802.82)
	71527	LA STATE BOARD OF NURSING	TRSL	2021	2024	4,171.87
	71527	LA STATE BOARD OF NURSING	TRSL	2021	2025	2,080.20
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2021	2022	62,196.28
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2021	2023	46,061.67
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2021	2024	46,756.17
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2021	2025	41,638.06
	71536	LOUISIANA BOARD OF CPAS	TRSL	2021	2022	1,226.88
	71536	LOUISIANA BOARD OF CPAS	TRSL	2021	2023	3,733.78
	71536	LOUISIANA BOARD OF CPAS	TRSL	2021	2024	4,759.64
	71536	LOUISIANA BOARD OF CPAS	TRSL	2021	2025	3,007.55
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2021	2022	1,755.33
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2021	2023	4,936.39
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2021	2024	5,694.48
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2021	2025	4,327.79
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2021	2022	0.00
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2021	2023	0.00
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2021	2024	0.00
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2021	2025	0.00
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2021	2022	12,690.50
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2021	2023	14,367.93
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2021	2024	3,441.56
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2021	2025	2,153.18
811	712	DOC - PRISON ENTERPRISES	TRSL	2021	2022	(5,285.73)
811	712	DOC - PRISON ENTERPRISES	TRSL	2021	2023	6,537.16
811	712	DOC - PRISON ENTERPRISES	TRSL	2021	2024	(9,844.42)
811	712	DOC - PRISON ENTERPRISES	TRSL	2021	2025	8,858.78

**2021 Pensions Future Amortization**

<b>Employer Number</b>	<b>Controller Company Number</b>	<b>Employer Name</b>	<b>Pension System</b>	<b>Current Year</b>	<b>Amortization Year</b>	<b>Amortization Amount</b>
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2021	2022	298,558.01
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2021	2023	318,254.17
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2021	2024	256,801.78
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2021	2025	217,382.56
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2021	2022	33,681.11
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2021	2023	38,415.62
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2021	2024	38,769.15
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2021	2025	6,968.10
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2021	2022	19,399.62
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2021	2023	10,784.59
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2021	2024	10,852.98
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2021	2025	8,639.90
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2021	2022	7,833.47
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2021	2023	10,963.91
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2021	2024	12,467.06
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2021	2025	9,445.90