



BOBBY JINDAL
GOVERNOR

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COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration

Office of Statewide Reporting and Accounting Policy

August 13, 2015

OSRAP MEMORANDUM

TO: Fiscal Officers
All Proprietary Funds

FROM: John McLean, CPA
Interim Director

SUBJECT: GASB 68 Net Pension Liability and Related Amounts for Proprietary Funds

Attached is the Schedule of Employer Pension Amounts for FY 2015 (the pension schedule) and the Schedule of Future Amortization for Proprietary Funds. The schedules should be posted on OSRAP's website soon (<http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>). 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 when preparing your entity's Annual Fiscal Report (AFR). The pension information for LASERS and TRSL are listed separately on the schedules. The Schedule of Future Amortization for Proprietary Funds can be used for your separately issued financial statements, but they are not needed for your AFR.

Also, we have attached the pension journal entries for the LA Property Assistance Agency (LPAA) to be used as a guide in preparing your entity's journal entries. The journal entries credit or debit various deferred inflows and deferred outflows accounts related to pensions (difference between expected and actual experience, difference between expected and actual return on planned assets, etc.). 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 and the various deferred outflows related to pensions should be combined and reported on one account line on the SNP.

The attached pension schedule does not include the amount for journal entry #3 (see attached). As a reminder, deferred outflows related to pensions on your entity's financial statements should equal your agency's deferred outflows listed on the pension schedule plus the amount recorded in journal entry #3 [CY (2015) pension contributions made subsequent to the measurement date]. Also, on August 4th we added a couple account lines to the Cash Flow Statement in the reconciliation section ("pension expense" and "current year pension contributions made subsequent to the measurement date") of the BTA AFR packet. See the revised BTA AFR packet on our website.

Schedule of Future Amortization

Proprietary Funds Only

For the Fiscal Year Ended June 30, 2015

Current Year	Pension System	Employer Name	Amortization Year	Amortization Amount
2015	LASERS	LA ST BD BARBER EXAMINERS	2016	(8,001.07)
2015	LASERS	LA ST BD BARBER EXAMINERS	2017	(8,001.07)
2015	LASERS	LA ST BD BARBER EXAMINERS	2018	(20,078.84)
2015	LASERS	LA ST BD BARBER EXAMINERS	2019	(20,078.84)
2015	LASERS	LA ST BOARD OF ARCHITECTURAL EXAMINERS	2016	669.32
2015	LASERS	LA ST BOARD OF ARCHITECTURAL EXAMINERS	2017	669.32
2015	LASERS	LA ST BOARD OF ARCHITECTURAL EXAMINERS	2018	(17,496.06)
2015	LASERS	LA ST BOARD OF ARCHITECTURAL EXAMINERS	2019	(17,496.06)
2015	LASERS	LA BOARD OF PHARMACY	2016	(84,511.14)
2015	LASERS	LA BOARD OF PHARMACY	2017	(84,511.14)
2015	LASERS	LA BOARD OF PHARMACY	2018	(130,212.86)
2015	LASERS	LA BOARD OF PHARMACY	2019	(130,212.86)
2015	LASERS	LA CEMETERY BOARD	2016	89,906.94
2015	LASERS	LA CEMETERY BOARD	2017	89,906.94
2015	LASERS	LA CEMETERY BOARD	2018	(12,451.14)
2015	LASERS	LA CEMETERY BOARD	2019	(12,451.14)
2015	LASERS	LOUISIANA TAX FREE SHOPPING	2016	3,134.86
2015	LASERS	LOUISIANA TAX FREE SHOPPING	2017	3,134.86
2015	LASERS	LOUISIANA TAX FREE SHOPPING	2018	(22,930.58)
2015	LASERS	LOUISIANA TAX FREE SHOPPING	2019	(22,930.58)
2015	LASERS	LA REAL ESTATE COMM	2016	(82,797.62)
2015	LASERS	LA REAL ESTATE COMM	2017	(82,797.62)
2015	LASERS	LA REAL ESTATE COMM	2018	(93,695.99)
2015	LASERS	LA REAL ESTATE COMM	2019	(93,695.99)
2015	LASERS	LA STATE BOARD OF DENTISTRY	2016	(9,155.69)
2015	LASERS	LA STATE BOARD OF DENTISTRY	2017	(9,155.69)
2015	LASERS	LA STATE BOARD OF DENTISTRY	2018	(38,280.92)
2015	LASERS	LA STATE BOARD OF DENTISTRY	2019	(38,280.92)
2015	LASERS	LA STATE BD OF EMBALMERS & FUNERAL DIRS	2016	(2,084.06)
2015	LASERS	LA STATE BD OF EMBALMERS & FUNERAL DIRS	2017	(2,084.06)
2015	LASERS	LA STATE BD OF EMBALMERS & FUNERAL DIRS	2018	(14,662.12)
2015	LASERS	LA STATE BD OF EMBALMERS & FUNERAL DIRS	2019	(14,662.12)
2015	LASERS	BOARD OF MEDICAL EXAMINERS	2016	72,857.76
2015	LASERS	BOARD OF MEDICAL EXAMINERS	2017	72,857.76
2015	LASERS	BOARD OF MEDICAL EXAMINERS	2018	(251,439.39)
2015	LASERS	BOARD OF MEDICAL EXAMINERS	2019	(251,439.39)
2015	LASERS	LA STATE BOARD OF NURSING	2016	292,046.74
2015	LASERS	LA STATE BOARD OF NURSING	2017	292,046.74
2015	LASERS	LA STATE BOARD OF NURSING	2018	(295,433.66)
2015	LASERS	LA STATE BOARD OF NURSING	2019	(295,433.66)
2015	TRSL	LA STATE BOARD OF NURSING	2016	(21,045.62)
2015	TRSL	LA STATE BOARD OF NURSING	2017	(21,045.62)
2015	TRSL	LA STATE BOARD OF NURSING	2018	(21,045.62)
2015	TRSL	LA STATE BOARD OF NURSING	2019	(21,045.62)
2015	LASERS	BD OF EXAMINERS OF CERTIFIED SHORTHAND	2016	(372.92)
2015	LASERS	BD OF EXAMINERS OF CERTIFIED SHORTHAND	2017	(372.92)
2015	LASERS	BD OF EXAMINERS OF CERTIFIED SHORTHAND	2018	(4,360.67)
2015	LASERS	BD OF EXAMINERS OF CERTIFIED SHORTHAND	2019	(4,360.67)

<u>Current Year</u>	<u>Pension System</u>	<u>Employer Name</u>	<u>Amortization Year</u>	<u>Amortization Amount</u>
2015	LASERS	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2016	9,828.44
2015	LASERS	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2017	9,828.44
2015	LASERS	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2018	(73,761.51)
2015	LASERS	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2019	(73,761.51)
2015	LASERS	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	2016	61,681.28
2015	LASERS	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	2017	61,681.28
2015	LASERS	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	2018	(19,487.53)
2015	LASERS	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	2019	(19,487.53)
2015	LASERS	BD EX SPEECH PATHOLOGY & AUDIOLOGY	2016	(110,762.72)
2015	LASERS	BD EX SPEECH PATHOLOGY & AUDIOLOGY	2017	(110,762.72)
2015	LASERS	BD EX SPEECH PATHOLOGY & AUDIOLOGY	2018	(8,039.05)
2015	LASERS	BD EX SPEECH PATHOLOGY & AUDIOLOGY	2019	(8,039.05)
2015	LASERS	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	2016	1,285.90
2015	LASERS	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	2017	1,285.90
2015	LASERS	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	2018	(11,664.04)
2015	LASERS	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	2019	(11,664.04)
2015	LASERS	LOUISIANA BOARD OF CPAS	2016	25,141.26
2015	LASERS	LOUISIANA BOARD OF CPAS	2017	25,141.26
2015	LASERS	LOUISIANA BOARD OF CPAS	2018	(35,551.79)
2015	LASERS	LOUISIANA BOARD OF CPAS	2019	(35,551.79)
2015	TRSL	LOUISIANA BOARD OF CPAS	2016	(374.94)
2015	TRSL	LOUISIANA BOARD OF CPAS	2017	(374.94)
2015	TRSL	LOUISIANA BOARD OF CPAS	2018	(374.94)
2015	TRSL	LOUISIANA BOARD OF CPAS	2019	(374.94)
2015	LASERS	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	2016	(11,774.73)
2015	LASERS	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	2017	(11,774.73)
2015	LASERS	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	2018	(8,586.85)
2015	LASERS	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	2019	(8,586.85)
2015	LASERS	LA VETERINARY BOARD	2016	27,766.92
2015	LASERS	LA VETERINARY BOARD	2017	27,766.92
2015	LASERS	LA VETERINARY BOARD	2018	(12,156.47)
2015	LASERS	LA VETERINARY BOARD	2019	(12,156.47)
2015	LASERS	LA ST BOARD OF CHIROPRACTIC EXAMINERS	2016	4,753.54
2015	LASERS	LA ST BOARD OF CHIROPRACTIC EXAMINERS	2017	4,753.54
2015	LASERS	LA ST BOARD OF CHIROPRACTIC EXAMINERS	2018	(8,533.46)
2015	LASERS	LA ST BOARD OF CHIROPRACTIC EXAMINERS	2019	(8,533.46)
2015	LASERS	BD OF EXAMINERS - NURSING FACILITY ADMIN	2016	5,333.22
2015	LASERS	BD OF EXAMINERS - NURSING FACILITY ADMIN	2017	5,333.22
2015	LASERS	BD OF EXAMINERS - NURSING FACILITY ADMIN	2018	(20,937.13)
2015	LASERS	BD OF EXAMINERS - NURSING FACILITY ADMIN	2019	(20,937.13)
2015	LASERS	LA STATE BD OF EXAM OF INTERIOR DESIGNER	2016	(1,395.05)
2015	LASERS	LA STATE BD OF EXAM OF INTERIOR DESIGNER	2017	(1,395.05)
2015	LASERS	LA STATE BD OF EXAM OF INTERIOR DESIGNER	2018	(3,488.53)
2015	LASERS	LA STATE BD OF EXAM OF INTERIOR DESIGNER	2019	(3,488.53)
2015	LASERS	LA LICENSED PROFESSIONAL COUNSELORS	2016	4,312.62
2015	LASERS	LA LICENSED PROFESSIONAL COUNSELORS	2017	4,312.62
2015	LASERS	LA LICENSED PROFESSIONAL COUNSELORS	2018	(11,646.24)
2015	LASERS	LA LICENSED PROFESSIONAL COUNSELORS	2019	(11,646.24)

Schedule of Future Amortization

Proprietary Funds Only

For the Fiscal Year Ended June 30, 2015

Current Year	Pension System	Employer Name	Amortization Year	Amortization Amount
2015	LASERS	LOUISIANA PHYSICAL THERAPY BOARD	2016	(8,727.97)
2015	LASERS	LOUISIANA PHYSICAL THERAPY BOARD	2017	(8,727.97)
2015	LASERS	LOUISIANA PHYSICAL THERAPY BOARD	2018	(11,727.33)
2015	LASERS	LOUISIANA PHYSICAL THERAPY BOARD	2019	(11,727.33)
2015	TRSL	LOUISIANA PHYSICAL THERAPY BOARD	2016	14,220.83
2015	TRSL	LOUISIANA PHYSICAL THERAPY BOARD	2017	14,220.83
2015	TRSL	LOUISIANA PHYSICAL THERAPY BOARD	2018	14,220.83
2015	TRSL	LOUISIANA PHYSICAL THERAPY BOARD	2019	14,220.83
2015	LASERS	LA STATE BD OF WHOLESALE DRUG DISTRIB	2016	11,627.87
2015	LASERS	LA STATE BD OF WHOLESALE DRUG DISTRIB	2017	11,627.87
2015	LASERS	LA STATE BD OF WHOLESALE DRUG DISTRIB	2018	(27,943.86)
2015	LASERS	LA STATE BD OF WHOLESALE DRUG DISTRIB	2019	(27,943.86)
2015	LASERS	LOUISIANA BOARD OF MASSAGE THERAPY	2016	(6,671.52)
2015	LASERS	LOUISIANA BOARD OF MASSAGE THERAPY	2017	(6,671.52)
2015	LASERS	LOUISIANA BOARD OF MASSAGE THERAPY	2018	(16,746.54)
2015	LASERS	LOUISIANA BOARD OF MASSAGE THERAPY	2019	(16,746.54)
2015	LASERS	LA BOARD REGISTRATION PROF ENGINEERS	2016	(66,968.57)
2015	LASERS	LA BOARD REGISTRATION PROF ENGINEERS	2017	(66,968.57)
2015	LASERS	LA BOARD REGISTRATION PROF ENGINEERS	2018	(53,336.59)
2015	LASERS	LA BOARD REGISTRATION PROF ENGINEERS	2019	(53,336.59)
2015	LASERS	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2016	987,688.77
2015	LASERS	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2017	987,688.77
2015	LASERS	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2018	(2,361,408.63)
2015	LASERS	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2019	(2,361,408.63)
2015	TRSL	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2016	(9,094,901.16)
2015	TRSL	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2017	(9,094,901.16)
2015	TRSL	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2018	(9,094,901.16)
2015	TRSL	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2019	(9,094,901.16)
2015	LASERS	DOA - LA PROPERTY ASSISTANCE AGENCY	2016	(112,437.75)
2015	LASERS	DOA - LA PROPERTY ASSISTANCE AGENCY	2017	(112,437.75)
2015	LASERS	DOA - LA PROPERTY ASSISTANCE AGENCY	2018	(129,303.15)
2015	LASERS	DOA - LA PROPERTY ASSISTANCE AGENCY	2019	(129,303.15)
2015	LASERS	DOA - FEDERAL PROPERTY ASSISTANCE	2016	70,103.32
2015	LASERS	DOA - FEDERAL PROPERTY ASSISTANCE	2017	70,103.32
2015	LASERS	DOA - FEDERAL PROPERTY ASSISTANCE	2018	(33,797.64)
2015	LASERS	DOA - FEDERAL PROPERTY ASSISTANCE	2019	(33,797.64)
2015	LASERS	DOC - PRISON ENTERPRISES	2016	(534,770.85)
2015	LASERS	DOC - PRISON ENTERPRISES	2017	(534,770.85)
2015	LASERS	DOC - PRISON ENTERPRISES	2018	(321,390.01)
2015	LASERS	DOC - PRISON ENTERPRISES	2019	(321,390.01)
2015	TRSL	DOC - PRISON ENTERPRISES	2016	18,021.39
2015	TRSL	DOC - PRISON ENTERPRISES	2017	18,021.39
2015	TRSL	DOC - PRISON ENTERPRISES	2018	18,021.39
2015	TRSL	DOC - PRISON ENTERPRISES	2019	18,021.39
2015	LASERS	DOA - ADMINISTRATIVE SERVICES	2016	(634,296.23)
2015	LASERS	DOA - ADMINISTRATIVE SERVICES	2017	(634,296.23)
2015	LASERS	DOA - ADMINISTRATIVE SERVICES	2018	(59,222.00)
2015	LASERS	DOA - ADMINISTRATIVE SERVICES	2019	(59,222.00)
2015	TRSL	DOA - ADMINISTRATIVE SERVICES	2016	(768.03)
2015	TRSL	DOA - ADMINISTRATIVE SERVICES	2017	(768.03)
2015	TRSL	DOA - ADMINISTRATIVE SERVICES	2018	(768.03)
2015	TRSL	DOA - ADMINISTRATIVE SERVICES	2019	(768.03)

<u>Current Year</u>	<u>Pension System</u>	<u>Employer Name</u>	<u>Amortization Year</u>	<u>Amortization Amount</u>
2015	LASERS	DOA - OFC OF TELECOMMUNICATION	2016	292,746.17
2015	LASERS	DOA - OFC OF TELECOMMUNICATION	2017	292,746.17
2015	LASERS	DOA - OFC OF TELECOMMUNICATION	2018	(359,538.43)
2015	LASERS	DOA - OFC OF TELECOMMUNICATION	2019	(359,538.43)
2015	TRSL	DOA - OFC OF TELECOMMUNICATION	2016	(38,251.94)
2015	TRSL	DOA - OFC OF TELECOMMUNICATION	2017	(38,251.94)
2015	TRSL	DOA - OFC OF TELECOMMUNICATION	2018	(38,251.94)
2015	TRSL	DOA - OFC OF TELECOMMUNICATION	2019	(38,251.94)
2015	LASERS	DIV OF ADMINISTRATIVE LAW	2016	(71,570.92)
2015	LASERS	DIV OF ADMINISTRATIVE LAW	2017	(71,570.92)
2015	LASERS	DIV OF ADMINISTRATIVE LAW	2018	(372,778.64)
2015	LASERS	DIV OF ADMINISTRATIVE LAW	2019	(372,778.64)
2015	LASERS	DOA - OFFICE OF AIRCRAFT SERVICES	2016	39,700.62
2015	LASERS	DOA - OFFICE OF AIRCRAFT SERVICES	2017	39,700.62
2015	LASERS	DOA - OFFICE OF AIRCRAFT SERVICES	2018	(22,550.87)
2015	LASERS	DOA - OFFICE OF AIRCRAFT SERVICES	2019	(22,550.87)

Journal Entries for DOA - LA Property Assistance Agency

<u>Account</u>	Dr	(Cr)
(1) Beginning Net Position - Restatement	4,200,824	
Deferred Outflows Related to Pensions - Contributions Made Subsequent to Measurement Data	373,702	
Net Pension Liability		(4,574,526)

To record employer's proportionate share of the initial Net Pension Liability as of June 30, 2014 and the 2014 pension contributions made subsequent to the 2013 measurement date.

(2) Pension Expense	370,986	
Deferred Outflows Related to Pensions - (FY 14) Contributions Made Subsequent to Measurement Data		(373,702)
Deferred Outflow Related to Pensions- Change in Proportion	125,587	
Deferred Inflows Related to Pensions- Difference b/n Expected and Actual Experience		(72,849)
Deferred Inflows Related to Pensions - Difference b/n Expected and Actual Return on Planned Assets		(517,213)
Deferred Inflows Related to Pensions - Difference Between Proportionate Share of Employer Contributions & Actual Contributions		(19,007)
Net Pension Liability	486,198	

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

(3) 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, 2014 (during fiscal year ended June 30, 2015) to deferred outflows related to pensions.

Schedule of Employer Pension Amounts

Proprietary Funds Only

For the Fiscal Year Ended June 30, 2015

Fiscal Year	Pension System	Employer Name	Current Year Proportion	Prior Year Proportion	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
2015	LASERS	DOA - LA PROPERTY ASSISTANCE AGENCY	0.065383%	0.062797%	373,702.00	(4,574,525.90)	(4,088,328.06)	(3,109,060.34)	(5,243,612.02)
2015	LASERS	LOUISIANA PHYSICAL THERAPY BOARD	0.005930%	0.005651%	35,063.91	(411,654.15)	(370,796.47)	(281,980.45)	(475,576.51)
2015	LASERS	LA STATE BD OF EXAM OF INTERIOR DESIGNER	0.001764%	0.001628%	10,173.00	(118,593.69)	(110,301.01)	(83,880.86)	(141,469.98)
2015	LASERS	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	0.009854%	0.006129%	49,241.23	(446,474.66)	(616,159.93)	(468,572.57)	(790,275.04)
2015	LASERS	BD EX SPEECH PATHOLOGY & AUDIOLOGY	0.004065%	0.008320%	33,589.96	(606,080.79)	(254,180.04)	(193,296.89)	(326,006.50)
2015	LASERS	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	0.005898%	0.005234%	36,619.52	(381,277.27)	(368,795.54)	(280,458.80)	(473,010.17)
2015	LASERS	LOUISIANA BOARD OF CPAS	0.017977%	0.014950%	102,206.24	(1,089,051.42)	(1,124,082.31)	(854,833.48)	(1,441,726.65)
2015	LASERS	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	0.004342%	0.004007%		(291,894.92)	(271,500.55)	(206,468.65)	(348,221.45)
2015	LASERS	LA VETERINARY BOARD	0.006147%	0.004282%	31,999.42	(311,927.64)	(384,365.24)	(292,299.13)	(492,979.57)
2015	LASERS	BD OF EXAMINERS - NURSING FACILITY ADMIN	0.010587%	0.009248%	64,091.23	(673,682.11)	(661,993.63)	(503,427.83)	(849,060.47)
2015	LASERS	BOARD OF MEDICAL EXAMINERS	0.127142%	0.110026%	720,677.15	(8,014,981.40)	(7,950,051.34)	(6,045,794.01)	(10,196,585.03)
2015	LASERS	DOC - PRISON ENTERPRISES	0.162513%	0.168290%	1,052,017.00	(12,259,295.25)	(10,161,761.59)	(7,727,738.44)	(13,033,282.66)
2015	LASERS	LA STATE BD OF WHOLESALE DRUG DISTRIB	0.014130%	0.012095%	81,011.00	(881,075.38)	(883,533.57)	(671,902.83)	(1,133,203.40)
2015	LASERS	LA STATE BOARD OF NURSING	0.149388%	0.120593%	833,484.34	(8,784,747.71)	(9,341,069.58)	(7,103,624.88)	(11,980,678.65)
2015	LASERS	LA LICENSED PROFESSIONAL COUNSELORS	0.005889%	0.005059%	33,483.41	(368,529.17)	(368,232.78)	(280,030.84)	(472,288.38)
2015	LASERS	LA BOARD OF PHARMACY	0.065843%	0.062131%	381,784.63	(4,526,010.30)	(4,117,091.36)	(3,130,934.03)	(5,280,503.28)
2015	LASERS	LOUISIANA BOARD OF MASSAGE THERAPY	0.008468%	0.007814%	48,828.14	(569,220.59)	(529,494.85)	(402,666.18)	(679,120.06)
2015	LASERS	LA BOARD REGISTRATION PROF ENGINEERS	0.026970%	0.026641%	146,121.86	(1,940,696.92)	(1,686,404.84)	(1,282,464.21)	(2,162,950.86)
2015	LASERS	LA ST BOARD OF CHIROPRACTIC EXAMINERS	0.004315%	0.003646%	24,882.78	(265,597.42)	(269,812.27)	(205,184.76)	(346,056.10)
2015	LASERS	LA ST BOARD OF ARCHITECTURAL EXAMINERS	0.008847%	0.007849%	51,005.00	(571,770.21)	(553,193.31)	(420,688.20)	(709,515.25)
2015	LASERS	DOA - FEDERAL PROPERTY ASSISTANCE	0.017090%	0.012203%	89,397.00	(888,942.78)	(1,068,619.16)	(812,655.30)	(1,370,590.66)
2015	LASERS	BD OF EXAMINERS OF CERTIFIED SHORTHAND	0.002205%	0.001976%	12,531.00	(143,944.19)	(137,876.26)	(104,851.08)	(176,837.47)
2015	LASERS	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	0.037298%	0.032818%	216,198.06	(2,390,668.20)	(2,332,203.48)	(1,773,576.20)	(2,991,239.94)
2015	LASERS	LA CEMETERY BOARD	0.006296%	0.001843%	31,943.00	(134,255.64)	(393,682.05)	(299,384.30)	(504,929.13)
2015	LASERS	LOUISIANA TAX FREE SHOPPING	0.011595%	0.010204%	67,573.97	(743,323.13)	(725,022.77)	(551,359.75)	(929,900.45)
2015	LASERS	LA REAL ESTATE COMM	0.047378%	0.045771%	286,265.63	(3,334,245.67)	(2,962,494.94)	(2,252,895.41)	(3,799,639.82)
2015	LASERS	LA STATE BOARD OF DENTISTRY	0.019357%	0.017562%	108,045.00	(1,279,325.83)	(1,210,372.21)	(920,454.57)	(1,552,400.44)
2015	LASERS	LA STATE BD OF EMBALMERS & FUNERAL DIRS	0.007414%	0.006627%	38,403.35	(482,752.09)	(463,589.38)	(352,546.89)	(594,590.94)
2015	LASERS	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	1.194062%	1.022067%	6,859,157.00	(74,453,747.24)	(74,663,401.53)	(56,779,450.39)	(95,761,862.46)
2015	LASERS	LA ST BD BARBER EXAMINERS	0.010153%	0.009369%	58,548.00	(682,496.51)	(634,856.08)	(482,790.47)	(814,254.36)
2015	LASERS	DOA - OFC OF TELECOMMUNICATION	0.181803%	0.149216%	1,005,244.00	(10,869,825.90)	(11,367,944.37)	(8,645,007.06)	(14,580,309.80)
2015	LASERS	DIV OF ADMINISTRATIVE LAW	0.188498%	0.170596%	1,074,135.00	(12,427,278.70)	(11,786,575.46)	(8,963,364.42)	(15,117,238.09)
2015	LASERS	DOA - ADMINISTRATIVE SERVICES	0.029946%	0.053826%	248,611.00	(3,921,022.20)	(1,872,490.89)	(1,423,977.50)	(2,401,621.30)
2015	LASERS	DOA - OFFICE OF AIRCRAFT SERVICES	0.011403%	0.008413%	58,149.00	(612,855.49)	(713,017.22)	(542,229.86)	(914,502.36)
2015	TRSL	LA STATE BOARD OF NURSING	0.003261%	0.003643%	37,072.42	(434,930.80)	(333,320.97)	(255,695.11)	(424,532.90)
2015	TRSL	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3.038310%	2.962130%	35,521,629.00	(353,643,036.66)	(310,558,856.29)	(238,233,979.50)	(395,542,027.89)
2015	TRSL	LOUISIANA PHYSICAL THERAPY BOARD	0.000740%	0.000000%	4,699.26	-	(75,638.61)	(58,023.42)	(96,336.81)
2015	TRSL	DOC - PRISON ENTERPRISES	0.003106%	0.001849%	32,134.39	(220,748.57)	(317,477.75)	(243,541.55)	(404,354.24)
2015	TRSL	LOUISIANA BOARD OF CPAS	0.000865%	0.000748%	9,805.65	(89,302.29)	(88,415.41)	(67,824.68)	(112,609.92)
2015	TRSL	DOA - OFC OF TELECOMMUNICATION	0.000000%	0.001602%	-	(191,259.72)	-	-	-
2015	TRSL	DOA - ADMINISTRATIVE SERVICES	0.000906%	0.000816%	12,279.36	(97,420.68)	(92,606.19)	(71,039.49)	(117,947.50)

Deferred Outflows of Resources				Deferred Inflows of Resources						
Difference between Expected and Actual Experience	Changes in Assumptions	Difference Between Expected and Actual Return on Plan Investments	Changes in Proportion	Difference between Proportionate Share of Employer Contributions & Actual Contributions	Difference between Expected and Actual Experience	Changes in Assumptions	Difference Between Expected and Actual Return on Plan Investments	Changes in Proportion	Difference between Proportionate Share of Employer Contributions & Actual Contributions	Pension Expense
-	-	-	125,586.93	-	(72,849.00)	-	(517,212.61)	-	(19,007.13)	370,985.96
-	-	-	13,549.40	-	(6,607.14)	-	(46,909.30)	-	(943.54)	35,116.80
-	-	-	6,604.73	-	(1,965.43)	-	(13,954.13)	-	(452.33)	11,647.48
-	-	-	180,901.52	-	(10,979.22)	-	(77,950.13)	-	(7,584.69)	134,539.01
-	-	-	-	5,722.36	(4,529.18)	-	(32,156.21)	(206,640.53)	-	(80,707.24)
-	-	-	32,246.61	224.76	(6,571.49)	-	(46,656.16)	-	-	44,894.07
-	-	-	147,003.73	-	(20,029.77)	-	(142,207.16)	-	(5,587.86)	158,058.19
-	-	-	16,269.00	-	(4,837.81)	-	(34,347.42)	-	(17,806.95)	20,328.81
-	-	-	90,572.17	-	(6,848.92)	-	(48,625.88)	-	(3,876.47)	73,216.13
-	-	-	65,027.42	-	(11,795.92)	-	(83,748.53)	-	(690.79)	83,610.56
-	-	-	831,224.27	-	(141,660.18)	-	(1,005,757.54)	-	(40,969.79)	1,012,910.34
-	-	-	-	34,863.66	(181,070.15)	-	(1,285,560.05)	(280,555.19)	-	666,805.06
-	-	-	98,828.08	-	(15,743.49)	-	(111,775.45)	-	(3,941.12)	116,101.16
-	-	-	1,398,405.16	-	(166,446.42)	-	(1,181,734.66)	-	(56,997.93)	1,396,580.05
-	-	-	40,308.26	-	(6,561.46)	-	(46,584.97)	-	(1,829.07)	47,854.25
-	-	-	180,270.18	-	(73,361.53)	-	(520,851.44)	-	(15,505.21)	402,313.69
-	-	-	31,760.96	-	(9,434.95)	-	(66,986.16)	-	(2,175.97)	55,938.52
-	-	-	15,977.61	-	(30,049.67)	-	(213,346.34)	-	(13,191.92)	132,440.10
-	-	-	32,489.43	-	(4,807.72)	-	(34,133.83)	-	(1,107.70)	36,657.45
-	-	-	48,467.04	-	(9,857.23)	-	(69,984.25)	-	(2,279.04)	66,081.58
-	-	-	237,333.08	-	(19,041.49)	-	(135,190.55)	-	(10,489.69)	196,462.02
-	-	-	11,121.19	-	(2,456.79)	-	(17,442.67)	-	(688.91)	15,930.24
-	-	-	217,567.46	-	(41,557.01)	-	(295,046.05)	-	(8,830.54)	285,599.48
-	-	-	216,256.23	-	(7,014.93)	-	(49,804.55)	-	(4,525.15)	136,457.81
-	-	-	67,552.76	-	(12,919.02)	-	(91,722.32)	-	(2,502.87)	88,865.06
-	-	-	78,042.61	-	(52,788.03)	-	(374,783.95)	-	(3,457.85)	267,502.13
-	-	-	87,172.68	-	(21,567.35)	-	(153,123.66)	-	(7,354.87)	133,964.59
-	-	-	38,220.00	-	(8,260.60)	-	(58,648.49)	-	(4,803.27)	52,733.00
-	-	-	8,352,793.74	-	(1,330,410.40)	-	(9,445,634.50)	-	(324,188.55)	9,816,251.01
-	-	-	38,074.31	-	(11,312.36)	-	(80,315.37)	-	(2,606.40)	67,067.39
-	-	-	1,582,560.48	-	(202,562.85)	-	(1,438,153.70)	-	(75,428.43)	1,636,946.98
-	-	-	869,395.70	-	(210,022.34)	-	(1,491,114.54)	-	(56,957.92)	1,322,130.86
-	-	-	-	42,929.32	(33,365.50)	-	(236,888.01)	(1,159,712.29)	-	(412,883.84)
-	-	-	145,206.86	-	(12,705.09)	-	(90,203.50)	-	(7,998.77)	124,011.23
-	-	-	-	-	(3,191.27)	-	(42,532.51)	(36,485.00)	(1,973.70)	19,645.06
-	-	-	7,275,987.63	-	(2,973,338.24)	-	(39,628,009.39)	-	(1,054,244.64)	28,817,053.27
-	-	-	70,677.75	-	(724.18)	-	(9,651.66)	-	(3,418.58)	23,454.54
-	-	-	120,056.66	-	(3,039.58)	-	(40,510.88)	-	(4,420.63)	56,777.98
-	-	-	11,174.73	-	(846.50)	-	(11,282.00)	-	(545.96)	10,418.51
-	-	-	-	-	-	-	-	(153,007.77)	-	(38,251.94)
-	-	-	8,595.94	1,035.31	(886.63)	-	(11,816.76)	-	-	10,537.01

