

BOBBY JINDAL  
GOVERNOR



KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

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

August 19, 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 –  
**revised memo**

**We have updated this memo, which was originally sent on August 13, 2015. The revisions have been bolded. The TRSL revised its pension schedules, so we have revised the attached pension schedules.** 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 are located on OSRAP's website at (<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 **Administrative Services** 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. **Grant revenue in journal entry #3 should be recorded in the nonoperating section of the Statement of Revenue and Changes in Net Position.**

The attached pension schedule does not include the amount for journal entry #4 (see attached). As a reminder, deferred outflows related to pensions on your entity's financial statements should equal

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your agency's deferred outflows listed on the pension schedule plus the amount recorded in journal entry #4 [CY (2015) pension contributions made subsequent to the measurement date]. Also, on August 4<sup>th</sup> we deleted **the account line, "increase (decrease) in pension liability"** and 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. **Unfortunately, when OSRAP's new webpage was uploaded to the website, the BTA AFR reverted back to the original unrevised AFR packet, but went unnoticed until recently. However, we uploaded the revised version onto the website again and the new account lines should now be reflected in the BTA AFR.** See the revised BTA AFR packet on our website.

# 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		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		Difference between Proportionate Share of Employer Contributions & Actual Contributions	Pension Expense	Grant Revenue
		Return on Plan Investments	Changes in Proportion				Actual Return on Plan Investments	Changes in Proportion			
-	-	-	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	-	(111,775.49)	-	(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)	(1,036.41)	19,879.38	(1,171.61)
-	-	-	7,275,987.63	-	(2,973,338.24)	-	(39,628,009.39)	-	(180,964.32)	29,035,373.35	(1,091,600.40)
-	-	-	70,677.75	-	(724.18)	-	(9,651.66)	-	(3,205.88)	23,507.71	(265.87)
-	-	-	120,056.66	-	(3,039.58)	-	(40,510.88)	-	(3,527.89)	57,001.17	(1,115.92)
-	-	-	11,174.73	-	(846.50)	-	(11,282.00)	-	(297.34)	10,480.67	(310.78)
-	-	-	-	-	-	-	-	(153,007.77)	-	(38,251.94)	-
-	-	-	8,595.94	1,295.71	(886.63)	-	(11,816.76)	-	-	10,602.11	(325.51)

**Journal Entries for DOA - Administrative Services**

<u>Account</u>	Dr	(Cr)
(1) Beginning Net Position - Restatement	85,142	
Deferred Outflows Related to Pensions - Contributions Made Subsequent to Measurement Date	12,279	
Net Pension Liability		(97,421)

***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	10,602	
Deferred Outflows Related to Pensions - (FY 14) Contributions Made Subsequent to Measurement Date		(12,279)
Deferred Outflows Related to Pensions- Change in Proportion	8,595	
Deferred Outflows Related to Pensions - Difference b/n Proportionate Share of Employer Contributions & Actual Contributions	1,296	
Deferred Inflows Related to Pensions- Difference b/n Expected and Actual Experience		(887)
Deferred Inflows Related to Pensions - Difference b/n Expected and Actual Return on Plan Assets		(11,817)
Net Pension Liability	4,490	

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

(3) Net pension liability	325	
Grant Revenue		(325)

***To record the pension contributions from the nonemployer contributing entities (property tax paid by parishes)***

(4) Deferred Outflows Related to Pensions - CY Contributions Made Subsequent to 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, 2014 (during fiscal year ended June 30, 2015) to deferred outflows related to pensions.***

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

<b>Current Year</b>	<b>Employer Name</b>	<b>Pension System</b>	<b>Amortization Year</b>	<b>Amortization Amount</b>
2015	LA STATE BOARD OF NURSING	LASERS	2018	(295,433.66)
2015	LA STATE BOARD OF NURSING	LASERS	2019	(295,433.66)
2015	LA STATE BOARD OF NURSING	TRSL	2016	(20,811.30)
2015	LA STATE BOARD OF NURSING	TRSL	2017	(20,811.30)
2015	LA STATE BOARD OF NURSING	TRSL	2018	(20,811.30)
2015	LA STATE BOARD OF NURSING	TRSL	2019	(20,811.30)
2015	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2016	(372.92)
2015	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2017	(372.92)
2015	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2018	(4,360.67)
2015	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2019	(4,360.67)
2015	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2016	9,828.44
2015	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2017	9,828.44
2015	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2018	(73,761.51)
2015	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2019	(73,761.51)
2015	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2016	61,681.28
2015	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2017	61,681.28
2015	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2018	(19,487.53)
2015	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2019	(19,487.53)
2015	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2016	(110,762.72)
2015	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2017	(110,762.72)
2015	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2018	(8,039.05)
2015	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2019	(8,039.05)
2015	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2016	1,285.90
2015	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2017	1,285.90
2015	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2018	(11,664.04)
2015	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2019	(11,664.04)
2015	LOUISIANA BOARD OF CPAS	LASERS	2016	25,141.26
2015	LOUISIANA BOARD OF CPAS	LASERS	2017	25,141.26
2015	LOUISIANA BOARD OF CPAS	LASERS	2018	(35,551.79)
2015	LOUISIANA BOARD OF CPAS	LASERS	2019	(35,551.79)
2015	LOUISIANA BOARD OF CPAS	TRSL	2016	(312.78)
2015	LOUISIANA BOARD OF CPAS	TRSL	2017	(312.78)
2015	LOUISIANA BOARD OF CPAS	TRSL	2018	(312.78)
2015	LOUISIANA BOARD OF CPAS	TRSL	2019	(312.78)
2015	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2016	(11,774.73)
2015	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2017	(11,774.73)
2015	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2018	(8,586.85)
2015	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2019	(8,586.85)
2015	LA VETERINARY BOARD	LASERS	2016	27,766.92

<b>Current Year</b>	<b>Employer Name</b>	<b>Pension System</b>	<b>Amortization Year</b>	<b>Amortization Amount</b>
2015	LA VETERINARY BOARD	LASERS	2017	27,766.92
2015	LA VETERINARY BOARD	LASERS	2018	(12,156.47)
2015	LA VETERINARY BOARD	LASERS	2019	(12,156.47)
2015	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2016	4,753.54
2015	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2017	4,753.54
2015	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2018	(8,533.46)
2015	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2019	(8,533.46)
2015	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2016	5,333.22
2015	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2017	5,333.22
2015	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2018	(20,937.13)
2015	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2019	(20,937.13)
2015	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2016	(1,395.05)
2015	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2017	(1,395.05)
2015	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2018	(3,488.53)
2015	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2019	(3,488.53)
2015	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2016	4,312.62
2015	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2017	4,312.62
2015	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2018	(11,646.24)
2015	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2019	(11,646.24)
2015	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2016	(8,727.97)
2015	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2017	(8,727.97)
2015	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2018	(11,727.33)
2015	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2019	(11,727.33)
2015	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2016	14,274.01
2015	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2017	14,274.01
2015	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2018	14,274.01
2015	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2019	14,274.01
2015	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2016	11,627.87
2015	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2017	11,627.87
2015	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2018	(27,943.86)
2015	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2019	(27,943.86)
2015	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2016	(6,671.52)
2015	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2017	(6,671.52)
2015	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2018	(16,746.54)
2015	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2019	(16,746.54)
2015	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2016	(66,968.57)
2015	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2017	(66,968.57)
2015	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2018	(53,336.59)
2015	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2019	(53,336.59)

Current Year	Employer Name	Pension System	Amortization Year	Amortization Amount
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2016	987,688.77
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2017	987,688.77
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2018	(2,361,408.63)
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2019	(2,361,408.63)
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2016	(8,876,581.08)
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2017	(8,876,581.08)
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2018	(8,876,581.08)
2015	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2019	(8,876,581.08)
2015	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2016	(112,437.75)
2015	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2017	(112,437.75)
2015	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2018	(129,303.15)
2015	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2019	(129,303.15)
2015	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2016	70,103.32
2015	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2017	70,103.32
2015	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2018	(33,797.64)
2015	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2019	(33,797.64)
2015	DOC - PRISON ENTERPRISES	LASERS	2016	(534,770.85)
2015	DOC - PRISON ENTERPRISES	LASERS	2017	(534,770.85)
2015	DOC - PRISON ENTERPRISES	LASERS	2018	(321,390.01)
2015	DOC - PRISON ENTERPRISES	LASERS	2019	(321,390.01)
2015	DOC - PRISON ENTERPRISES	TRSL	2016	18,244.58
2015	DOC - PRISON ENTERPRISES	TRSL	2017	18,244.58
2015	DOC - PRISON ENTERPRISES	TRSL	2018	18,244.58
2015	DOC - PRISON ENTERPRISES	TRSL	2019	18,244.58
2015	DOA - ADMINISTRATIVE SERVICES	LASERS	2016	(634,296.23)
2015	DOA - ADMINISTRATIVE SERVICES	LASERS	2017	(634,296.23)
2015	DOA - ADMINISTRATIVE SERVICES	LASERS	2018	(59,222.00)
2015	DOA - ADMINISTRATIVE SERVICES	LASERS	2019	(59,222.00)
2015	DOA - ADMINISTRATIVE SERVICES	TRSL	2016	(702.93)
2015	DOA - ADMINISTRATIVE SERVICES	TRSL	2017	(702.93)
2015	DOA - ADMINISTRATIVE SERVICES	TRSL	2018	(702.93)
2015	DOA - ADMINISTRATIVE SERVICES	TRSL	2019	(702.93)
2015	DOA - OFC OF TELECOMMUNICATION	LASERS	2016	292,746.17
2015	DOA - OFC OF TELECOMMUNICATION	LASERS	2017	292,746.17
2015	DOA - OFC OF TELECOMMUNICATION	LASERS	2018	(359,538.43)
2015	DOA - OFC OF TELECOMMUNICATION	LASERS	2019	(359,538.43)
2015	DOA - OFC OF TELECOMMUNICATION	TRSL	2016	(38,251.94)
2015	DOA - OFC OF TELECOMMUNICATION	TRSL	2017	(38,251.94)
2015	DOA - OFC OF TELECOMMUNICATION	TRSL	2018	(38,251.94)
2015	DOA - OFC OF TELECOMMUNICATION	TRSL	2019	(38,251.94)

<b>Current Year</b>	<b>Employer Name</b>	<b>Pension System</b>	<b>Amortization Year</b>	<b>Amortization Amount</b>
2015	DIV OF ADMINISTRATIVE LAW	LASERS	2016	(71,570.92)
2015	DIV OF ADMINISTRATIVE LAW	LASERS	2017	(71,570.92)
2015	DIV OF ADMINISTRATIVE LAW	LASERS	2018	(372,778.64)
2015	DIV OF ADMINISTRATIVE LAW	LASERS	2019	(372,778.64)
2015	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2016	39,700.62
2015	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2017	39,700.62
2015	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2018	(22,550.87)
2015	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2019	(22,550.87)