

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

August 2, 2016

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

Attached is the Schedule of Employer Pension Amounts for FY 2016 (the pension schedule, Exhibit 1) and the Schedule of Future Amortization for Proprietary Funds (Exhibit 4). The schedules are located on OSRAP's website at (<http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>). Click on the tab "2016 Pension Liability and Related Amounts for BTA 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 (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 Schedule of Future Amortization for Proprietary Funds can be used for your separately issued financial statements, but they are not needed for your AFR.

The amounts reflected on the Schedule of Employer Pension Amounts for the deferred inflows and deferred outflows are FY 2016 ending balances. 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 Exhibits 2 and 3. These two exhibits illustrate two different methods for calculating the difference between prior year ending balances and current year ending balances. Exhibits 2, 2a, and 3 reflect 2016 pension information for the Office of Aircraft Services (OAS) and Louisiana Property Assistance Agency (LPAA) and **should be used as a guide** in preparing your entity's pension journal entries. The 2015 figures in the exhibits were taken from the Schedule of Employer Pension Amounts for FY 2015 on OSRAP's website. This 2015 pension schedule was retained on OSRAP's website so that entities could access their prior year pension information. In Exhibit 3 there is not a net pension liability in 2015 for LPAA in the Teacher's Retirement System (TRSL) because they did not

August 2, 2016

Page 2 of 2

participate in that pension system at that time; however, they did participate in TRSL in 2016. Also, the deferred inflows and deferred outflows are only netted for the differences between expected and actual return on plan investments.

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 (CY contributions made subsequent to the measurement date). 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 of the current year (FY 2016) pension contributions made subsequent to the measurement date.

AA:mr

**Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2016**

Exhibit 1

Fiscal Year	Pension System	OSRAP 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	EB Defer Outflow Changes in Assumptions
2016	LASERS	805	0.000000%	0.029946%	DOA - ADMINISTRATIVE SERVICES	\$198,853.00	(\$1,872,490.89)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	LASERS	806	0.069040%	0.065383%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$458,471.00	(\$4,088,328.06)	(\$4,695,762.18)	(\$3,650,084.71)	(\$5,927,065.43)	\$6,277.39	\$0.00
2016	LASERS	807	0.018040%	0.017090%	DOA - FEDERAL PROPERTY ASSISTANCE	\$132,275.00	(\$1,068,619.16)	(\$1,226,992.32)	(\$953,759.10)	(\$1,548,729.15)	\$1,640.27	\$0.00
2016	LASERS	808	0.000000%	0.181803%	DOA - OFC OF TELECOMMUNICATION	\$1,265,194.00	(\$11,367,944.37)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	LASERS	811	0.154720%	0.162513%	DOC - PRISON ENTERPRISES	\$1,214,439.00	(\$10,161,761.59)	(\$10,523,295.54)	(\$8,179,911.74)	(\$13,282,670.38)	\$14,067.76	\$0.00
2016	LASERS	815	2.515670%	0.088682%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$15,513,923.73	(\$5,545,189.26)	(\$171,103,534.79)	(\$133,001,283.34)	(\$215,969,592.78)	\$228,734.80	\$0.00
2016	LASERS	816	0.186900%	0.188498%	DIV OF ADMINISTRATIVE LAW	\$1,314,301.00	(\$11,786,575.46)	(\$12,712,021.31)	(\$9,881,240.33)	(\$16,045,314.72)	\$16,993.70	\$0.00
2016	LASERS	829	0.011510%	0.011403%	DOA - OFFICE OF AIRCRAFT SERVICES	\$80,372.00	(\$713,017.22)	(\$782,853.75)	(\$608,523.68)	(\$988,130.40)	\$1,046.54	\$0.00
2016	LASERS	7-15-30	0.036220%	0.037298%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$262,563.00	(\$2,332,203.48)	(\$2,463,506.75)	(\$1,914,919.88)	(\$3,109,477.26)	\$3,293.27	\$0.00
2016	LASERS	7-15-31	0.008110%	0.009854%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$66,240.00	(\$616,159.93)	(\$551,602.42)	(\$428,768.64)	(\$696,241.32)	\$737.39	\$0.00
2016	LASERS	7-15-32	0.004290%	0.004065%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$31,142.00	(\$254,180.04)	(\$291,784.76)	(\$226,808.57)	(\$368,295.35)	\$390.06	\$0.00
2016	LASERS	7-15-35	0.005950%	0.005898%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$44,307.00	(\$368,795.54)	(\$404,689.82)	(\$314,571.32)	(\$510,805.90)	\$541.00	\$0.00
2016	LASERS	7-15-36	0.017310%	0.017977%	LOUISIANA BOARD OF CPAS	\$125,965.00	(\$1,124,082.31)	(\$1,177,341.30)	(\$915,164.63)	(\$1,486,058.84)	\$1,573.89	\$0.00
2016	LASERS	7-15-38	0.003690%	0.004342%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$41,255.00	(\$271,500.55)	(\$250,975.70)	(\$195,087.09)	(\$316,785.51)	\$335.51	\$0.00
2016	LASERS	7-15-39	0.006170%	0.006147%	LA VETERINARY BOARD	\$35,268.00	(\$384,365.24)	(\$419,653.14)	(\$326,202.53)	(\$529,692.84)	\$561.00	\$0.00
2016	LASERS	7-15-45	0.004190%	0.004315%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$29,414.00	(\$269,812.27)	(\$284,983.25)	(\$221,521.65)	(\$359,710.37)	\$380.97	\$0.00
2016	LASERS	7-15-50	0.000000%	0.001764%	LA STATE BD OF EXAM OF INTERIOR DESIGNER	\$4,625.00	(\$110,301.01)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	LASERS	7-15-51	0.005790%	0.005889%	LA LICENSED PROFESSIONAL COUNSELORS	\$40,532.00	(\$368,232.78)	(\$393,807.40)	(\$306,112.26)	(\$497,069.94)	\$526.45	\$0.00
2016	LASERS	7-15-54	0.006310%	0.005930%	LOUISIANA PHYSICAL THERAPY BOARD	\$44,249.00	(\$370,796.47)	(\$429,175.25)	(\$333,604.21)	(\$541,711.80)	\$573.73	\$0.00
2016	LASERS	7-15-57	0.007010%	0.014130%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$57,308.00	(\$883,533.57)	(\$476,785.82)	(\$370,612.60)	(\$601,806.61)	\$637.38	\$0.00
2016	LASERS	7-15-59	0.008850%	0.008468%	LOUISIANA BOARD OF MASSAGE THERAPY	\$62,247.00	(\$529,494.85)	(\$601,933.59)	(\$467,891.80)	(\$759,770.12)	\$804.68	\$0.00
2016	LASERS	7-15-1	0.009860%	0.010153%	LA ST BD BARBER EXAMINERS		(\$634,856.08)	(\$670,628.84)	(\$521,289.62)	(\$846,478.35)	\$896.51	\$0.00
2016	LASERS	7-15-3	0.004750%	0.002205%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$15,032.00	(\$137,876.26)	(\$323,071.70)	(\$251,128.37)	(\$407,786.22)	\$431.89	\$0.00
2016	LASERS	7-15-5	0.012800%	0.010587%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$83,846.00	(\$661,993.63)	(\$870,593.22)	(\$676,724.86)	(\$1,098,876.56)	\$1,163.83	\$0.00
2016	LASERS	7-15-6	0.026670%	0.026970%	LA BOARD REGISTRATION PROF ENGINEERS	\$180,788.00	(\$1,686,404.84)	(\$1,813,962.59)	(\$1,410,019.69)	(\$2,289,612.33)	\$2,424.94	\$0.00
2016	LASERS	7-15-11	0.008920%	0.008847%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$62,331.00	(\$553,193.31)	(\$606,694.65)	(\$471,592.64)	(\$765,779.60)	\$811.04	\$0.00
2016	LASERS	7-15-12	0.066830%	0.065843%	LA BOARD OF PHARMACY	\$464,626.00	(\$4,117,091.36)	(\$4,545,448.82)	(\$3,533,243.93)	(\$5,737,337.52)	\$6,076.45	\$0.00
2016	LASERS	7-15-13	0.006290%	0.006296%	LA CEMETERY BOARD		(\$393,682.05)	(\$427,814.95)	(\$332,546.83)	(\$539,994.81)	\$571.91	\$0.00
2016	LASERS	7-15-14	0.019320%	0.011595%	LOUISIANA TAX FREE SHOPPING	\$94,567.00	(\$725,022.77)	(\$1,314,051.64)	(\$1,021,431.58)	(\$1,658,616.80)	\$1,756.65	\$0.00
2016	LASERS	7-13	1.171630%	1.194062%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$7,638,053.00	(\$74,663,401.53)	(\$79,688,526.11)	(\$61,943,058.35)	(\$100,584,120.33)	\$106,529.29	\$0.00
2016	LASERS	7-15-17	0.051200%	0.047378%	LA REAL ESTATE COMM	\$345,655.00	(\$2,962,494.94)	(\$3,482,372.88)	(\$2,706,899.44)	(\$4,395,506.23)	\$4,655.31	\$0.00
2016	LASERS	7-15-21	0.020110%	0.019357%	LA STATE BOARD OF DENTISTRY	\$137,260.00	(\$1,210,372.21)	(\$1,367,783.57)	(\$1,063,198.20)	(\$1,726,438.09)	\$1,828.48	\$0.00
2016	LASERS	7-15-23	0.007900%	0.007414%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$50,196.00	(\$463,589.38)	(\$537,319.25)	(\$417,666.12)	(\$678,212.87)	\$718.30	\$0.00
2016	LASERS	7-15-26	0.123860%	0.127142%	BOARD OF MEDICAL EXAMINERS		(\$7,950,051.34)	(\$8,424,349.70)	(\$6,548,370.40)	(\$10,633,347.68)	\$11,261.85	\$0.00
2016	LASERS	7-15-27	0.151960%	0.149388%	LA STATE BOARD OF NURSING	\$1,007,632.00	(\$9,341,069.58)	(\$10,335,573.88)	(\$8,033,992.94)	(\$13,045,725.12)	\$13,816.81	\$0.00
2016	TRSL	805	0.000950%	0.000906%	DOA - ADMINISTRATIVE SERVICES	\$13,661.00	(\$92,606.19)	(\$102,146.63)	(\$79,092.47)	(\$129,252.62)	\$0.00	\$0.00
2016	TRSL	806	0.001540%	0.000000%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$9,816.00	\$0.00	(\$165,585.07)	(\$128,213.06)	(\$209,525.30)	\$0.00	\$0.00
2016	TRSL	811	0.004960%	0.003106%	DOC - PRISON ENTERPRISES	\$37,882.00	(\$317,477.75)	(\$533,312.95)	(\$412,945.96)	(\$674,834.72)	\$0.00	\$0.00
2016	TRSL	815	0.007680%	0.000000%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$96,007.20	\$0.00	(\$825,774.90)	(\$639,400.19)	(\$1,044,905.38)	\$0.00	\$0.00
2016	TRSL	7-15-36	0.000880%	0.000865%	LOUISIANA BOARD OF CPAS	\$10,498.00	(\$88,415.41)	(\$94,620.04)	(\$73,264.61)	(\$119,728.74)	\$0.00	\$0.00
2016	TRSL	7-15-54	0.000800%	0.000740%	LOUISIANA PHYSICAL THERAPY BOARD	\$10,352.00	(\$75,638.61)	(\$86,018.22)	(\$66,604.19)	(\$108,844.31)	\$0.00	\$0.00
2016	TRSL	7-13	3.141340%	3.038310%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$37,388,060.00	(\$310,558,856.29)	(\$337,765,588.02)	(\$261,532,995.74)	(\$427,396,231.41)	\$0.00	\$0.00
2016	TRSL	7-15-27	0.003320%	0.003261%	LA STATE BOARD OF NURSING	\$38,418.00	(\$333,320.97)	(\$356,975.61)	(\$276,407.38)	(\$451,703.89)	\$0.00	\$0.00

Exhibit 1

Pension System	OSRAP Number	EB Defer Outflow Diff b/n Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/n 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/n Exp & Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/n Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
LASERS	805	\$0.00	\$0.00	\$154,033.33	\$0.00	\$0.00	0	(\$2,008,352.41)	\$0.00	(\$1,206,355.28)	\$0.00
LASERS	806	\$0.00	\$237,241.17	\$0.00	(\$38,461.79)	\$0.00	(\$4,246.59)	\$0.00	(\$38,321.95)	\$419,935.09	\$0.00
LASERS	807	\$0.00	\$163,983.83	\$788.18	(\$10,049.98)	\$0.00	(\$1,109.62)	\$0.00	(\$5,244.84)	\$213,251.70	\$0.00
LASERS	808	\$0.00	\$791,280.24	\$843,462.67	\$0.00	\$0.00	0	(\$8,672,440.62)	(\$37,714.22)	(\$3,160,922.95)	\$0.00
LASERS	811	\$0.00	\$0.00	\$77,513.56	(\$86,193.64)	\$0.00	(\$9,516.68)	(\$512,022.45)	\$0.00	\$379,802.68	\$0.00
LASERS	815	\$0.00	\$117,926,551.93	\$0.00	(\$1,401,465.56)	\$0.00	(\$154,736.54)	\$0.00	(\$2,026,446.64)	\$69,642,377.52	\$0.00
LASERS	816	\$0.00	\$434,697.85	\$0.00	(\$104,120.94)	\$0.00	(\$11,496.05)	(\$76,228.45)	(\$57,719.25)	\$1,148,920.88	\$0.00
LASERS	829	\$0.00	\$77,707.59	\$0.00	(\$6,412.16)	\$0.00	(\$707.97)	\$0.00	(\$6,178.49)	\$119,052.51	\$0.00
LASERS	7-15-30	\$0.00	\$108,783.73	\$0.00	(\$20,177.96)	\$0.00	(\$2,227.86)	(\$51,423.19)	(\$4,841.82)	\$232,593.96	\$0.00
LASERS	7-15-31	\$0.00	\$90,450.76	\$4,870.94	(\$4,518.04)	\$0.00	(\$498.84)	(\$83,193.00)	(\$3,792.34)	\$82,013.11	\$0.00
LASERS	7-15-32	\$0.00	\$10,733.04	\$2,861.18	(\$2,389.93)	\$0.00	(\$263.87)	(\$103,320.26)	(\$21.66)	(\$76,845.38)	\$0.00
LASERS	7-15-35	\$0.00	\$18,603.83	\$825.48	(\$3,314.71)	\$0.00	(\$365.98)	\$0.00	\$0.00	\$43,155.38	\$0.00
LASERS	7-15-36	\$0.00	\$73,501.87	\$118.01	(\$9,643.30)	\$0.00	(\$1,064.72)	(\$31,817.51)	(\$2,793.93)	\$128,528.62	\$0.00
LASERS	7-15-38	\$0.00	\$8,134.50	\$9,627.05	(\$2,055.68)	\$0.00	(\$226.97)	(\$31,101.97)	(\$8,903.47)	\$4,198.01	\$0.00
LASERS	7-15-39	\$0.00	\$46,383.24	\$0.00	(\$3,437.27)	\$0.00	(\$379.51)	\$0.00	(\$8,316.93)	\$66,966.27	\$0.00
LASERS	7-15-45	\$0.00	\$16,244.71	\$0.00	(\$2,334.23)	\$0.00	(\$257.72)	(\$5,962.80)	(\$1,243.06)	\$30,197.27	\$0.00
LASERS	7-15-50	\$0.00	\$3,302.36	\$3,083.33	\$0.00	\$0.00	0	(\$84,147.05)	(\$226.16)	(\$37,455.66)	\$0.00
LASERS	7-15-51	\$0.00	\$20,154.13	\$0.00	(\$3,225.58)	\$0.00	(\$356.14)	(\$4,722.54)	(\$1,942.98)	\$41,006.03	\$0.00
LASERS	7-15-54	\$0.00	\$24,901.62	\$0.00	(\$3,515.27)	\$0.00	(\$388.12)	\$0.00	(\$1,541.37)	\$41,686.61	\$0.00
LASERS	7-15-57	\$0.00	\$49,414.04	\$4,245.24	(\$3,905.23)	\$0.00	(\$431.18)	(\$339,641.13)	(\$1,970.56)	(\$90,420.28)	\$0.00
LASERS	7-15-59	\$0.00	\$34,102.80	\$0.00	(\$4,930.29)	\$0.00	(\$544.36)	\$0.00	(\$2,463.99)	\$60,880.78	\$0.00
LASERS	7-15-1	\$0.00	\$19,037.15	\$0.00	(\$5,492.95)	\$0.00	(\$606.48)	(\$13,976.81)	(\$49,070.18)	\$28,825.69	\$0.00
LASERS	7-15-3	\$0.00	\$126,963.22	\$0.00	(\$2,646.20)	\$0.00	(\$292.17)	\$0.00	(\$13,334.60)	\$79,638.13	\$0.00
LASERS	7-15-5	\$0.00	\$138,079.13	\$0.00	(\$7,130.81)	\$0.00	(\$787.32)	\$0.00	(\$6,457.93)	\$136,370.87	\$0.00
LASERS	7-15-6	\$0.00	\$7,988.81	\$0.00	(\$14,857.71)	\$0.00	(\$1,640.45)	(\$14,310.72)	(\$15,274.00)	\$103,404.55	\$0.00
LASERS	7-15-11	\$0.00	\$27,715.79	\$0.00	(\$4,969.28)	\$0.00	(\$548.66)	\$0.00	(\$2,798.65)	\$61,968.61	\$0.00
LASERS	7-15-12	\$0.00	\$137,217.37	\$0.00	(\$37,230.62)	\$0.00	(\$4,110.65)	\$0.00	(\$21,761.27)	\$383,344.18	\$0.00
LASERS	7-15-13	\$0.00	\$108,128.12	\$0.00	(\$3,504.12)	\$0.00	(\$386.89)	(\$286.21)	(\$32,734.61)	\$117,256.32	\$0.00
LASERS	7-15-14	\$0.00	\$402,277.47	\$0.00	(\$10,763.06)	\$0.00	(\$1,188.36)	\$0.00	(\$31,802.91)	\$283,724.63	\$0.00
LASERS	7-13	\$0.00	\$4,176,396.87	\$0.00	(\$652,708.46)	\$0.00	(\$72,065.88)	(\$1,070,060.38)	(\$746,044.96)	\$8,173,691.38	\$0.00
LASERS	7-15-17	\$0.00	\$221,339.91	\$0.00	(\$28,523.23)	\$0.00	(\$3,149.26)	\$0.00	(\$19,331.73)	\$337,554.73	\$0.00
LASERS	7-15-21	\$0.00	\$79,506.25	\$0.00	(\$11,203.17)	\$0.00	(\$1,236.95)	\$0.00	(\$9,594.08)	\$140,497.62	\$0.00
LASERS	7-15-23	\$0.00	\$42,293.37	\$0.00	(\$4,401.05)	\$0.00	(\$485.92)	\$0.00	(\$7,209.35)	\$59,518.17	\$0.00
LASERS	7-15-26	\$0.00	\$415,612.13	\$0.00	(\$69,001.71)	\$0.00	(\$7,618.51)	(\$156,559.30)	(\$620,527.25)	\$543,967.91	\$0.00
LASERS	7-15-27	\$0.00	\$821,893.17	\$0.00	(\$84,656.06)	\$0.00	(\$9,346.92)	\$0.00	(\$92,917.69)	\$1,346,573.14	\$0.00
TRSL	805	\$0.00	\$10,538.45	\$2,647.84	(\$1,172.18)	\$0.00	(\$2,254.24)	\$0.00	\$0.00	\$10,985.38	\$355.54
TRSL	806	\$0.00	\$143,202.43	\$0.00	(\$1,900.17)	\$0.00	(\$3,654.24)	\$0.00	(\$7,146.39)	\$45,475.79	\$576.35
TRSL	811	\$0.00	\$262,443.34	\$0.00	(\$6,120.02)	\$0.00	(\$11,769.50)	\$0.00	(\$20,649.40)	\$104,647.41	\$1,856.31
TRSL	815	\$0.00	\$714,152.37	\$2,004.61	(\$9,476.16)	\$0.00	(\$18,223.74)	\$0.00	\$0.00	\$236,199.31	\$2,874.29
TRSL	7-15-36	\$0.00	\$9,775.87	\$0.00	(\$1,085.81)	\$0.00	(\$2,088.14)	\$0.00	(\$395.57)	\$9,574.50	\$329.35
TRSL	7-15-54	\$0.00	\$58,587.63	\$489.81	(\$987.10)	\$0.00	(\$1,898.31)	\$0.00	(\$2,404.41)	\$24,339.42	\$299.41
TRSL	7-13	\$0.00	\$15,037,605.16	\$0.00	(\$3,876,022.31)	\$0.00	(\$7,454,032.21)	\$0.00	(\$821,089.38)	\$27,377,672.41	\$1,175,666.25
TRSL	7-15-27	\$0.00	\$5,486.33	\$0.00	(\$4,096.47)	\$0.00	(\$7,877.97)	(\$27,363.75)	(\$2,378.83)	\$16,300.67	\$1,242.53

DOA - OFFICE OF AIRCRAFT SERVICES

	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	67,579.47	77,707.59	(6,412.16)	(68,287.44)	(6,178.49)	119,052.51
*Difference	(69,836.53)	1,046.54	67,579.47	(67,499.27)	6,292.93	21,916.06	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.

**The Difference between Expected and Actual Return on Plan Investments should be netted; however, they are not netted in this presentation.

Journal Entries for DOA - Office of Aircraft Services

<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	67,579.47	
Deferred Outflow Related to Pensions- Change in Proportion		(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	21,916.06	
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) Deferred Inflow Related to Pensions- Difference b/n Expected and Actual Return on Planned Assets	67,579.47	
Deferred Outflow Related to Pensions- Difference b/n Expected and Actual Return on Planned Assets		(67,579.47)

To net deferred inflow/outflows of Difference b/n Expected and Actual Return on Plan Assets

(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, 2015 (during fiscal year ended June 30, 2016) to deferred outflows related to pensions.

Journal Entries for DOA - LA Property Assistance Agency

For the Fiscal Year Ended June 30, 2016

Description	Fiscal Year 2015	Fiscal Year 2016 - TRSL	Fiscal Year 2016 -LASERS	2016 - Total	Difference 2015 vs 2016	Journal Entry	Combine dif b/n plan investments	Net dif b/n Exp. & Act. Retn on Plan Investmts
Ending Net Pension Liability	(4,088,328.06)	(165,585.07)	(4,695,762.18)	(4,861,347.25)	773,019.19	(773,019.19) cr		
Deferred Outflows of Resources:								
Difference Between Expected and Actual Experience			6,277.39	6,277.39	(6,277.39)	6,277.39 dr		
Difference Between Expected and Actual Return on Plan Investments		11,410.17	405,359.41	416,769.58	(416,769.58)	416,769.58 dr	92,542.20 dr	509,311.78
Changes in Proportion Difference between Proportionate Share of Employer Contributions & Actual Contributions	125,586.93	143,202.43	237,241.17	380,443.60	(254,856.67)	254,856.67 dr		
Deferred Inflows of Resources:								
Difference Between Expected and Actual Experience	(72,849.00)	(1,900.17)	(38,461.79)	(40,361.96)	(32,487.04)	32,487.04 dr		
Changes in Assumptions						-		
Difference Between Expected and Actual Return on Plan Investments	(517,212.61)	(15,064.41)	(409,606.00)	(424,670.41)	(92,542.20)	92,542.20 dr	(92,542.20) cr	0
Changes in Proportion Difference between Proportionate Share of Employer Contributions & Actual Contributions	(19,007.12)	(7,146.39)	(38,321.95)	(45,468.34)	26,461.22	(26,461.22) cr		
Pension Expense		45,475.79	419,935.09	465,410.88	(465,410.88)	465,410.88 dr		
Grant Revenue		(576.35)		(576.35)	576.35	(576.35) cr		
2015 Actual Contributions		(9,816.00)	(458,471.00)	(468,287.00)	(468,287.00)	(468,287.00) cr		

Journal Entries

Account	Dr	Cr
1) Pension Expense		465,410.88
Difference Between Expected and Actual Experience	6,277.39	
Difference Between Expected and Actual Return on Plan Investments	509,311.78	
Changes in Proportion	254,856.67	
Difference Between Expected and Actual Experience	32,487.04	

Difference b/t Prop Share of Employer Cont & Act Cont	26,461.22
Deferred Outflows Related to Pensions - FY 15 Contributions Made Subsequent to Measurement Date	468,287.00
Grant Revenue	576.35
Net Pension Liability	773,019.19

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

	<u>Dr</u>	<u>Cr</u>
2) Deferred Outflows Related to Pensions - CY Contributions		
Made Subsequent to Measurement Date	XXXX	
Cash/Payroll Expense or account that was debited when pension contributions were made		XXXX

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.

Future Amortization for Proprietary Funds

Current Year	OSRAP Number	Employer Name	Pension System	Amortization Year	Amortization Amount
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2017	\$1,990,575.15
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2018	(\$1,371,018.98)
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2019	(\$597,278.10)
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2020	\$1,719,768.41
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2017	(\$1,718,685.53)
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2018	(\$1,718,685.53)
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2019	(\$1,718,685.53)
2016	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2020	\$8,042,517.84
2016	71501	LA ST BD BARBER EXAMINERS	LASERS	2017	(\$23,209.10)
2016	71501	LA ST BD BARBER EXAMINERS	LASERS	2018	(\$35,450.10)
2016	71501	LA ST BD BARBER EXAMINERS	LASERS	2019	(\$5,026.47)
2016	71501	LA ST BD BARBER EXAMINERS	LASERS	2020	\$14,472.93
2016	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2017	\$14,894.54
2016	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2018	(\$3,230.18)
2016	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2019	(\$4,547.27)
2016	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2020	\$13,093.16
2016	71512	LA BOARD OF PHARMACY	LASERS	2017	\$30,658.04
2016	71512	LA BOARD OF PHARMACY	LASERS	2018	(\$14,493.83)
2016	71512	LA BOARD OF PHARMACY	LASERS	2019	(\$34,068.86)
2016	71512	LA BOARD OF PHARMACY	LASERS	2020	\$98,095.92
2016	71513	LA CEMETERY BOARD	LASERS	2017	\$84,061.71
2016	71513	LA CEMETERY BOARD	LASERS	2018	(\$18,299.71)
2016	71513	LA CEMETERY BOARD	LASERS	2019	(\$3,206.54)
2016	71513	LA CEMETERY BOARD	LASERS	2020	\$9,232.73
2016	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2017	\$181,765.99
2016	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2018	\$160,004.11
2016	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2019	(\$9,849.02)
2016	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2020	\$28,358.72
2016	71517	LA REAL ESTATE COMM	LASERS	2017	\$67,353.77
2016	71517	LA REAL ESTATE COMM	LASERS	2018	\$58,584.62
2016	71517	LA REAL ESTATE COMM	LASERS	2019	(\$26,100.94)
2016	71517	LA REAL ESTATE COMM	LASERS	2020	\$75,153.54
2016	71521	LA STATE BOARD OF DENTISTRY	LASERS	2017	\$34,369.86
2016	71521	LA STATE BOARD OF DENTISTRY	LASERS	2018	\$5,664.12
2016	71521	LA STATE BOARD OF DENTISTRY	LASERS	2019	(\$10,251.75)
2016	71521	LA STATE BOARD OF DENTISTRY	LASERS	2020	\$29,518.31
2016	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2017	\$17,827.00
2016	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2018	\$5,519.68
2016	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2019	(\$4,027.29)
2016	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2020	\$11,595.96

Current Year	OSRAP Number	Employer Name	Pension System	Amortization Year	Amortization Amount
2016	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2017	(\$109,686.21)
2016	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2018	(\$435,811.74)
2016	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2019	(\$63,141.83)
2016	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2020	\$181,806.98
2016	71527	LA STATE BOARD OF NURSING	LASERS	2017	\$544,625.14
2016	71527	LA STATE BOARD OF NURSING	LASERS	2018	(\$41,422.42)
2016	71527	LA STATE BOARD OF NURSING	LASERS	2019	(\$77,466.76)
2016	71527	LA STATE BOARD OF NURSING	LASERS	2020	\$223,053.36
2016	71527	LA STATE BOARD OF NURSING	TRSL	2017	(\$14,450.51)
2016	71527	LA STATE BOARD OF NURSING	TRSL	2018	(\$14,450.51)
2016	71527	LA STATE BOARD OF NURSING	TRSL	2019	(\$14,450.51)
2016	71527	LA STATE BOARD OF NURSING	TRSL	2020	\$7,120.84
2016	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2017	\$54,570.66
2016	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2018	\$52,000.71
2016	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2019	(\$2,421.47)
2016	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2020	\$6,972.25
2016	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2017	\$41,447.89
2016	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2018	(\$42,742.61)
2016	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2019	(\$18,464.37)
2016	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2020	\$53,165.26
2016	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2017	\$39,213.70
2016	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2018	(\$42,926.68)
2016	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2019	(\$4,134.35)
2016	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2020	\$11,904.20
2016	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2017	(\$99,485.27)
2016	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2018	\$3,363.75
2016	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2019	(\$2,186.97)
2016	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2020	\$6,297.04
2016	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2017	\$11,755.07
2016	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2018	(\$1,165.90)
2016	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2019	(\$3,033.21)
2016	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2020	\$8,733.66
2016	71536	LOUISIANA BOARD OF CPAS	LASERS	2017	\$37,177.47
2016	71536	LOUISIANA BOARD OF CPAS	LASERS	2018	(\$23,887.16)
2016	71536	LOUISIANA BOARD OF CPAS	LASERS	2019	(\$8,824.36)
2016	71536	LOUISIANA BOARD OF CPAS	LASERS	2020	\$25,408.36
2016	71536	LOUISIANA BOARD OF CPAS	TRSL	2017	\$1,423.59
2016	71536	LOUISIANA BOARD OF CPAS	TRSL	2018	\$1,423.59
2016	71536	LOUISIANA BOARD OF CPAS	TRSL	2019	\$1,423.59
2016	71536	LOUISIANA BOARD OF CPAS	TRSL	2020	\$1,935.59
2016	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2017	(\$15,275.46)
2016	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2018	(\$12,450.81)
2016	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2019	(\$1,881.10)
2016	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2020	\$5,416.34

Current Year	OSRAP Number	Employer Name	Pension System	Amortization Year	Amortization Amount
2016	71539	LA VETERINARY BOARD	LASERS	2017	\$34,404.94
2016	71539	LA VETERINARY BOARD	LASERS	2018	(\$5,505.64)
2016	71539	LA VETERINARY BOARD	LASERS	2019	(\$3,145.37)
2016	71539	LA VETERINARY BOARD	LASERS	2020	\$9,056.59
2016	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2017	\$8,085.13
2016	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2018	(\$5,271.51)
2016	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2019	(\$2,135.99)
2016	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2020	\$6,150.26
2016	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2017	\$68,820.63
2016	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2018	\$43,783.13
2016	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2019	(\$6,525.23)
2016	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2020	\$18,788.39
2016	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2017	(\$37,455.66)
2016	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2018	(\$40,531.86)
2016	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2019	\$0.00
2016	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2020	\$0.00
2016	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2017	\$10,450.11
2016	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2018	(\$5,563.91)
2016	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2019	(\$2,951.65)
2016	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2020	\$8,498.81
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2017	\$8,386.45
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2018	\$5,598.79
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2019	(\$3,216.74)
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2020	\$9,262.09
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2017	\$16,929.50
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2018	\$16,929.50
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2019	\$16,929.50
2016	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2020	\$2,999.12
2016	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2017	(\$127,414.59)
2016	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2018	(\$170,952.84)
2016	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2019	(\$3,573.59)
2016	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2020	\$10,289.58
2016	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2017	\$14,176.12
2016	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2018	\$4,313.91
2016	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2019	(\$4,511.59)
2016	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2020	\$12,990.41
2016	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2017	(\$37,342.71)
2016	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2018	(\$23,877.85)
2016	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2019	(\$13,595.94)
2016	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2020	\$39,147.36

Current Year	OSRAP Number	Employer Name	Pension System	Amortization Year	Amortization Amount
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2017	\$55,585.98
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2018	\$40,757.87
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2019	(\$35,195.48)
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2020	\$101,339.85
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2017	\$31,211.69
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2018	\$31,211.69
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2019	\$31,211.69
2016	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2020	\$36,866.55
2016	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2017	\$118,048.08
2016	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2018	\$14,676.36
2016	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2019	(\$9,196.50)
2016	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2020	\$26,479.88
2016	712	DOC - PRISON ENTERPRISES	LASERS	2017	(\$436,710.85)
2016	712	DOC - PRISON ENTERPRISES	LASERS	2018	(\$227,671.45)
2016	712	DOC - PRISON ENTERPRISES	LASERS	2019	(\$78,873.76)
2016	712	DOC - PRISON ENTERPRISES	LASERS	2020	\$227,104.61
2016	712	DOC - PRISON ENTERPRISES	TRSL	2017	\$58,705.89
2016	712	DOC - PRISON ENTERPRISES	TRSL	2018	\$58,705.89
2016	712	DOC - PRISON ENTERPRISES	TRSL	2019	\$58,705.89
2016	712	DOC - PRISON ENTERPRISES	TRSL	2020	\$47,786.75
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2017	\$56,366,275.00
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2018	\$55,796,203.46
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2019	(\$1,282,448.03)
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2020	\$3,692,607.56
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2017	\$165,064.05
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2018	\$165,064.05
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2019	\$165,064.05
2016	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2020	\$193,264.91
2016	604	DIV OF ADMINISTRATIVE LAW	LASERS	2017	\$162,581.83
2016	604	DIV OF ADMINISTRATIVE LAW	LASERS	2018	(\$139,516.13)
2016	604	DIV OF ADMINISTRATIVE LAW	LASERS	2019	(\$95,278.61)
2016	604	DIV OF ADMINISTRATIVE LAW	LASERS	2020	\$274,339.78
2016	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2017	\$58,310.07
2016	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2018	(\$3,881.82)
2016	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2019	(\$5,867.61)
2016	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2020	\$16,894.87