

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

April 29, 2019

OSRAP MEMORANDUM

TO: Fiscal Officers
All Proprietary Entities

FROM: Afranie Adomako, CPA
Director of Management and Finance, DOA

SUBJECT: GASB 68 Net Pension Liability and Related Amounts for FY 2019 Annual
Financial Reports (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2019 (Exhibit 1), which is located on OSRAP's website at <http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>. Click on the link "2019 Pension Liability and Related Amounts for BTAs and Internal Service Funds." The pension schedule includes the pension expense, deferred inflows and outflows related to pensions, and the pension liability for Proprietary Funds reported in the State's Comprehensive Annual Financial Report (CAFR). If your entity has a pension liability and is reported as an Internal Service Fund or Business-Type Activity (BTA) in the State's CAFR, please use the pension amounts on the attached Schedule of Employer Pension Amounts (Exhibit 1) when preparing your entity's Annual Fiscal Report (AFR). The pension information for LASERS and TRSL are listed separately on the schedule.

The amounts reflected on Exhibit 1 for the deferred inflows and deferred outflows are FY 2019 ending balances. Exhibit 3 displays the future amortization for each agency presented on Exhibit 1. The journal entries that should be recorded by your entity may be calculated by taking the difference between the prior year ending balances and the current year ending balances for the pension related accounts as illustrated in Exhibit 2. Exhibits 2 and 2a reflect 2016 pension information for the Office of Aircraft Services (OAS) and **should be used as a guide** in preparing your entity's pension journal entries. The 2015 figures in the exhibits were taken from Exhibit 1 for FY 2015 on OSRAP's website. The 2015-2018 pension schedules were retained on OSRAP's website so that entities could access their prior year pension information. The deferred inflows and deferred outflows are only netted for the differences between expected and actual return on plan investments as required by GASB Statement 68. These are already netted on Exhibit 1, so there is no need to make a separate journal entry to net these.

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The various deferred inflows related to pensions should be combined and entered on one account line on the Statement of Net Position (SNP) in the BTA AFR portal and the various deferred outflows related to pensions should be combined and reported on one account line on the SNP. **Grant revenue should be recorded in the nonoperating section of the Statement of Revenue, Expenses, and Changes in Net Position.**

The attached pension schedule does not include the current year contributions made subsequent to the measurement date, which should be a deferred outflow (the last journal entry listed in the examples). As a reminder, deferred outflows related to pensions on your entity's FY 2019 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2019) pension contributions made subsequent from the measurement date. All of your agency's deferred inflows related to pensions may be picked up from the pension schedule.

AA:mr

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2019

Exhibit 1

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	Ending Net Pension Liability - 1% Increase in the Discount Rate	Ending Net Pension Liability - 1% Decrease in the Discount Rate	EB Defer Outflow Diff between Expected and Actual Experience
2019	LASERS	806	0.05839%	0.07108%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$446,695.16	(\$5,003,200.16)	(\$3,982,087.20)	(\$3,083,315.16)	(\$5,025,658.62)	\$0.00
2019	LASERS	807	0.01364%	0.01414%	DOA - FEDERAL PROPERTY ASSISTANCE	\$91,095.09	(\$995,290.52)	(\$930,101.65)	(\$720,174.21)	(\$1,173,850.08)	\$0.00
2019	LASERS	811	0.14862%	0.15500%	DOC - PRISON ENTERPRISES	\$1,115,080.49	(\$10,910,186.05)	(\$10,135,911.97)	(\$7,848,198.56)	(\$12,792,194.35)	\$0.00
2019	LASERS	815	2.42858%	2.38620%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$17,288,155.24	(\$167,960,554.56)	(\$165,627,247.86)	(\$128,244,555.72)	(\$209,032,591.19)	\$0.00
2019	LASERS	816	0.19412%	0.18040%	DIV OF ADMINISTRATIVE LAW	\$1,370,521.00	(\$12,698,048.80)	(\$13,238,842.38)	(\$10,250,785.92)	(\$16,708,298.68)	\$0.00
2019	LASERS	820	0.25083%	0.24334%	OFFICE OF STATE PROCUREMENT	\$1,806,662.60	(\$17,128,288.22)	(\$17,106,627.61)	(\$13,245,597.48)	(\$21,589,700.62)	\$0.00
2019	LASERS	829	0.00495%	0.00471%	DOA - OFFICE OF AIRCRAFT SERVICES	\$34,842.56	(\$331,528.88)	(\$337,381.79)	(\$261,233.45)	(\$425,798.24)	\$0.00
2019	LASERS	7-13	1.06580%	1.12188%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$7,837,800.02	(\$78,967,293.15)	(\$72,686,782.46)	(\$56,281,102.56)	(\$91,735,548.82)	\$0.00
2019	LASERS	7-15-1	0.01066%	0.00873%	LA ST BD BARBER EXAMINERS	\$64,330.00	(\$614,489.83)	(\$726,936.02)	(\$562,863.83)	(\$917,441.56)	\$0.00
2019	LASERS	7-15-3	0.00236%	0.00245%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$18,760.79	(\$172,451.33)	(\$161,018.48)	(\$124,676.00)	(\$203,216.02)	\$0.00
2019	LASERS	7-15-5	0.00995%	0.00970%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$72,129.53	(\$682,766.48)	(\$678,446.34)	(\$525,318.45)	(\$856,244.36)	\$0.00
2019	LASERS	7-15-6	0.02377%	0.02722%	LA BOARD REGISTRATION PROF ENGINEERS	\$177,118.28	(\$1,915,969.45)	(\$1,620,960.26)	(\$1,255,103.44)	(\$2,045,759.55)	\$0.00
2019	LASERS	7-15-10A	0.00284%	0.00246%	LA BEHAVIOR ANALYST BOARD	\$20,160.91	(\$173,155.21)	(\$193,822.33)	(\$150,075.90)	(\$244,616.65)	\$0.00
2019	LASERS	7-15-11	0.01030%	0.00719%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$59,293.90	(\$506,091.86)	(\$702,520.69)	(\$543,959.13)	(\$886,627.78)	\$0.00
2019	LASERS	7-15-12	0.07768%	0.07751%	LA BOARD OF PHARMACY	\$560,827.13	(\$5,455,796.91)	(\$5,297,582.93)	(\$4,101,898.56)	(\$6,685,901.63)	\$0.00
2019	LASERS	7-15-13	0.01062%	0.01074%	LA CEMETERY BOARD	\$73,912.00	(\$755,970.31)	(\$724,480.85)	(\$560,962.80)	(\$914,342.97)	\$0.00
2019	LASERS	7-15-14	0.01717%	0.01832%	LOUISIANA TAX FREE SHOPPING	\$130,841.06	(\$1,289,513.60)	(\$1,171,186.07)	(\$906,844.97)	(\$1,478,114.64)	\$0.00
2019	LASERS	7-15-17	0.05116%	0.05168%	LA REAL ESTATE COMM	\$386,022.00	(\$3,637,667.19)	(\$3,489,074.68)	(\$2,701,577.41)	(\$4,403,444.06)	\$0.00
2019	LASERS	7-15-21	0.02107%	0.02200%	LA STATE BOARD OF DENTISTRY	\$155,151.30	(\$1,548,542.54)	(\$1,437,095.03)	(\$1,112,737.28)	(\$1,813,709.41)	\$0.00
2019	LASERS	7-15-23	0.01149%	0.01169%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$82,843.00	(\$822,839.19)	(\$783,609.62)	(\$606,745.98)	(\$988,967.40)	\$0.00
2019	LASERS	7-15-26	0.12105%	0.11597%	BOARD OF MEDICAL EXAMINERS	\$925,748.22	(\$8,162,930.82)	(\$8,255,180.69)	(\$6,391,955.39)	(\$10,418,586.51)	\$0.00
2019	LASERS	7-15-27	0.19150%	0.17879%	LA STATE BOARD OF NURSING	\$1,297,331.00	(\$12,584,723.64)	(\$13,059,887.50)	(\$10,112,221.82)	(\$16,482,445.73)	\$0.00
2019	LASERS	7-15-30	0.03764%	0.03624%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$286,627.77	(\$2,550,871.89)	(\$2,566,952.34)	(\$1,987,581.55)	(\$3,239,664.40)	\$0.00
2019	LASERS	7-15-31	0.00905%	0.00934%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$73,048.30	(\$657,426.70)	(\$616,930.60)	(\$477,687.05)	(\$778,607.41)	\$0.00
2019	LASERS	7-15-32	0.00510%	0.00517%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$52,184.96	(\$363,907.50)	(\$348,089.08)	(\$269,524.06)	(\$439,311.54)	\$0.00
2019	LASERS	7-15-35	0.00622%	0.00629%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$49,006.17	(\$442,742.39)	(\$424,063.06)	(\$328,350.44)	(\$535,195.76)	\$0.00
2019	LASERS	7-15-36	0.01892%	0.02132%	LOUISIANA BOARD OF CPAS	\$137,818.28	(\$1,500,678.49)	(\$1,290,193.80)	(\$998,992.21)	(\$1,628,310.30)	\$0.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2019

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	Ending Net Pension Liability - 1% Increase in the Discount Rate	Ending Net Pension Liability - 1% Decrease in the Discount Rate	EB Defer Outflow Diff between Expected and Actual Experience
2019	LASERS	7-15-38	0.00310%	0.00483%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$24,051.79	(\$339,975.48)	(\$211,417.74)	(\$163,699.96)	(\$266,823.23)	\$0.00
2019	LASERS	7-15-39	0.00675%	0.00665%	LA VETERINARY BOARD	\$49,538.04	(\$468,082.18)	(\$460,617.87)	(\$356,654.69)	(\$581,330.36)	\$0.00
2019	LASERS	7-15-45	0.00419%	0.00426%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$33,880.48	(\$299,854.15)	(\$285,413.95)	(\$220,994.95)	(\$360,211.36)	\$0.00
2019	LASERS	7-15-49	0.00181%	0.00000%	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	\$0.00	\$0.00	(\$123,372.48)	(\$95,526.85)	(\$155,704.27)	\$0.00
2019	LASERS	7-15-51	0.00579%	0.00662%	LA LICENSED PROFESSIONAL COUNSELORS	\$45,012.00	(\$465,970.53)	(\$394,669.18)	(\$305,590.86)	(\$498,098.72)	\$0.00
2019	LASERS	7-15-54	0.00950%	0.00982%	LOUISIANA PHYSICAL THERAPY BOARD	\$70,588.85	(\$691,213.08)	(\$648,029.47)	(\$501,766.78)	(\$817,856.24)	\$0.00
2019	LASERS	7-15-57	0.00818%	0.00849%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$59,972.90	(\$597,596.64)	(\$557,665.43)	(\$431,798.25)	(\$703,810.83)	\$0.00
2019	LASERS	7-15-59	0.00883%	0.00916%	LOUISIANA BOARD OF MASSAGE THERAPY	\$64,473.00	(\$644,756.80)	(\$601,994.96)	(\$466,122.44)	(\$759,757.64)	\$0.00
2019	TRSL	806	0.00000%	0.00000%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	TRSL	807	0.00058%	0.00000%	DOA - FEDERAL PROPERTY ASSISTANCE	\$0.00	\$0.00	(\$56,904.24)	(\$41,315.31)	(\$75,384.34)	\$0.00
2019	TRSL	811	0.00403%	0.00317%	DOC - PRISON ENTERPRISES	\$40,608.67	(\$324,984.51)	(\$396,364.04)	(\$287,780.03)	(\$525,086.41)	\$0.00
2019	TRSL	815	0.01589%	0.01302%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$213,664.30	(\$1,334,794.40)	(\$1,561,475.81)	(\$1,133,709.16)	(\$2,068,577.44)	\$0.00
2019	TRSL	820	0.00146%	0.00145%	OFFICE OF STATE PROCUREMENT	\$17,437.56	(\$148,652.22)	(\$143,882.21)	(\$104,465.65)	(\$190,609.10)	\$0.00
2019	TRSL	7-13	2.92770%	3.29149%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$37,602,991.77	(\$337,439,510.78)	(\$287,734,939.67)	(\$208,909,888.99)	(\$381,179,140.36)	\$0.00
2019	TRSL	7-15-27	0.00125%	0.00342%	LA STATE BOARD OF NURSING	\$24,296.00	(\$350,716.72)	(\$123,243.37)	(\$89,480.82)	(\$163,267.63)	\$0.00
2019	TRSL	7-15-30	0.00112%	0.00112%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$13,315.00	(\$115,231.10)	(\$110,172.10)	(\$79,990.43)	(\$145,951.37)	\$0.00
2019	TRSL	7-15-36	0.00087%	0.00091%	LOUISIANA BOARD OF CPAS	\$10,547.96	(\$93,292.08)	(\$85,503.77)	(\$62,080.00)	(\$113,271.80)	\$0.00
2019	TRSL	7-15-54	0.00086%	0.00089%	LOUISIANA PHYSICAL THERAPY BOARD	\$10,353.14	(\$91,241.71)	(\$84,914.09)	(\$61,651.86)	(\$112,490.62)	\$0.00
2019	LSERS	7-13	0.03101%	0.01318%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$24,687.00	(\$84,316.78)	(\$207,176.03)	(\$141,161.90)	(\$284,403.62)	\$0.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2019

Exhibit 1

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	\$40,520.90	\$51,634.47	\$108,076.04	\$13,839.50	(\$44,655.01)	\$0.00	\$0.00	(\$584,740.91)	(\$9,531.52)	\$74,124.40	\$0.00
LASERS	807	\$9,464.52	\$12,060.33	\$0.00	\$9,379.20	(\$10,430.13)	\$0.00	\$0.00	(\$117,783.09)	(\$5,594.23)	(\$20,586.26)	\$0.00
LASERS	811	\$103,140.96	\$131,429.16	\$0.00	\$20,608.78	(\$113,663.83)	\$0.00	\$0.00	(\$372,321.38)	(\$7,831.33)	\$680,011.64	\$0.00
LASERS	815	\$1,685,388.91	\$2,147,636.13	\$1,975,024.99	(\$0.00)	(\$1,857,339.21)	\$0.00	\$0.00	\$0.00	(\$305,614.74)	\$11,559,428.65	\$0.00
LASERS	816	\$134,715.75	\$171,663.88	\$632,152.33	\$4,013.15	(\$148,460.00)	\$0.00	\$0.00	(\$231.43)	(\$30,363.33)	\$1,231,162.84	\$0.00
LASERS	820	\$174,073.53	\$221,816.23	\$793,514.36	\$0.00	(\$191,833.23)	\$0.00	\$0.00	\$0.00	(\$57,621.73)	\$7,097,058.49	\$0.00
LASERS	829	\$3,433.13	\$4,374.72	\$10,919.83	\$11,688.93	(\$3,783.39)	\$0.00	\$0.00	(\$159,915.51)	(\$829.87)	(\$113,693.90)	\$0.00
LASERS	7-13	\$739,645.79	\$942,506.51	\$0.00	\$81,454.98	(\$815,107.49)	\$0.00	\$0.00	(\$3,856,072.42)	(\$0.00)	\$3,480,063.78	\$0.00
LASERS	7-15-1	\$7,397.15	\$9,425.95	\$103,227.57	\$0.00	(\$8,151.84)	\$0.00	\$0.00	\$0.00	(\$10,067.98)	\$74,309.46	\$0.00
LASERS	7-15-3	\$1,638.49	\$2,087.88	\$462.85	\$1,645.25	(\$1,805.66)	\$0.00	\$0.00	(\$4,100.70)	\$0.00	(\$39,967.65)	\$0.00
LASERS	7-15-5	\$6,903.73	\$8,797.20	\$13,278.07	\$0.00	(\$7,608.08)	\$0.00	\$0.00	\$0.00	(\$551.62)	(\$6,873.47)	\$0.00
LASERS	7-15-6	\$16,494.56	\$21,018.48	(\$0.00)	\$4,613.36	(\$18,177.40)	\$0.00	\$0.00	(\$204,642.70)	\$0.00	\$63,875.77	\$0.00
LASERS	7-15-10A	\$1,972.30	\$2,513.23	\$22,229.27	\$0.00	(\$2,173.52)	\$0.00	\$0.00	\$0.00	(\$567.84)	\$79,465.78	\$0.00
LASERS	7-15-11	\$7,148.71	\$9,109.36	\$143,340.08	\$4,014.18	(\$7,878.05)	\$0.00	\$0.00	(\$57,162.27)	(\$10,566.54)	\$86,605.85	\$0.00
LASERS	7-15-12	\$53,907.12	\$68,692.08	\$228,752.67	\$0.00	(\$59,406.94)	\$0.00	\$0.00	\$0.00	(\$20,801.40)	\$653,384.93	\$0.00
LASERS	7-15-13	\$7,372.17	\$9,394.11	\$96,967.58	\$0.00	(\$8,124.31)	\$0.00	\$0.00	(\$5,390.80)	(\$7,287.57)	\$153,179.87	\$0.00
LASERS	7-15-14	\$11,917.75	\$15,186.40	\$0.00	\$3,711.67	(\$13,133.65)	\$0.00	\$0.00	(\$71,825.25)	(\$268.98)	\$46,255.99	\$0.00
LASERS	7-15-17	\$35,504.11	\$45,241.73	\$0.00	\$13,012.23	(\$39,126.38)	\$0.00	\$0.00	(\$82,047.10)	\$0.00	\$287,039.86	\$0.00
LASERS	7-15-21	\$14,623.58	\$18,634.36	\$0.00	\$956.89	(\$16,115.54)	\$0.00	\$0.00	(\$58,494.81)	(\$1,472.81)	\$134,610.38	\$0.00
LASERS	7-15-23	\$7,973.85	\$10,160.82	\$26,845.44	\$0.00	(\$8,787.38)	\$0.00	\$0.00	(\$9,215.05)	(\$824.73)	\$141,720.17	\$0.00
LASERS	7-15-26	\$84,003.03	\$107,042.32	\$466,646.62	\$28,499.68	(\$92,573.36)	\$0.00	\$0.00	\$0.00	(\$19,268.49)	\$616,588.28	\$0.00
LASERS	7-15-27	\$132,894.74	\$169,343.43	\$687,028.14	\$0.00	(\$146,453.20)	\$0.00	\$0.00	\$0.00	(\$82,825.35)	\$1,887,571.98	\$0.00
LASERS	7-15-30	\$26,120.78	\$33,284.86	\$72,327.76	\$8,039.27	(\$28,785.73)	\$0.00	\$0.00	\$0.00	(\$3,619.52)	\$246,294.62	\$0.00
LASERS	7-15-31	\$6,277.76	\$7,999.54	(\$0.00)	\$6,521.20	(\$6,918.24)	\$0.00	\$0.00	(\$426,873.33)	\$0.00	\$27,559.92	\$0.00
LASERS	7-15-32	\$3,542.08	\$4,513.56	\$5,554.23	\$10,514.65	(\$3,903.46)	\$0.00	\$0.00	(\$3,040.97)	\$0.00	\$50,668.79	\$0.00
LASERS	7-15-35	\$4,315.18	\$5,498.69	\$1,157.13	\$3,427.68	(\$4,755.43)	\$0.00	\$0.00	(\$3,317.42)	\$0.00	\$43,478.06	\$0.00
LASERS	7-15-36	\$13,128.75	\$16,729.53	\$103,910.37	\$0.00	(\$14,468.20)	\$0.00	\$0.00	(\$110,672.73)	(\$4,152.78)	\$142,620.44	\$0.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2019

Exhibit 1

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	\$2,151.34	\$2,741.39	\$3,471.39	\$958.61	(\$2,370.83)	\$0.00	\$0.00	(\$79,710.17)	(\$141.51)	\$3,413.46	\$0.00
LASERS	7-15-39	\$4,687.15	\$5,972.69	\$11,734.61	\$540.55	(\$5,165.36)	\$0.00	\$0.00	\$0.00	\$0.00	\$48,051.81	\$0.00
LASERS	7-15-45	\$2,904.31	\$3,700.87	\$694.28	\$2,445.88	(\$3,200.62)	\$0.00	\$0.00	(\$3,455.64)	\$0.00	\$24,182.08	\$0.00
LASERS	7-15-49	\$1,255.41	\$1,599.73	\$83,350.11	\$0.00	(\$1,383.50)	\$0.00	\$0.00	\$0.00	(\$8,797.53)	\$47,348.24	\$0.00
LASERS	7-15-51	\$4,016.07	\$5,117.55	\$7,868.49	\$1,864.67	(\$4,425.81)	\$0.00	\$0.00	(\$38,380.68)	(\$279.55)	\$32,031.64	\$0.00
LASERS	7-15-54	\$6,594.22	\$8,402.79	\$2,082.84	\$1,155.90	(\$7,266.98)	\$0.00	\$0.00	(\$14,651.93)	(\$0.00)	\$125,645.21	\$0.00
LASERS	7-15-57	\$5,674.69	\$7,231.07	\$11,108.46	\$215.56	(\$6,253.64)	\$0.00	\$0.00	(\$14,421.55)	(\$235.69)	\$71,621.89	\$0.00
LASERS	7-15-59	\$6,125.78	\$7,805.88	\$1,619.98	\$917.62	(\$6,750.75)	\$0.00	\$0.00	(\$15,343.06)	(\$0.00)	\$49,185.32	\$0.00
TRSL	806	\$0.00	\$0.00	\$35,800.61	\$2,272.61	\$0.00	\$0.00	\$0.00	(\$68,455.79)	(\$1,786.60)	\$922.42	\$0.00
TRSL	807	\$3,656.28	\$0.00	\$49,773.41	\$0.00	(\$1,874.54)	\$0.00	(\$3,667.3713)	\$0.00	(\$5,566.87)	\$14,812.33	\$229.00
TRSL	811	\$25,467.69	\$0.00	\$117,287.52	\$0.00	(\$13,057.05)	\$0.00	(\$25,544.9196)	(\$83,348.50)	(\$12,208.58)	\$70,457.96	\$1,595.06
TRSL	815	\$100,329.94	\$0.00	\$724,711.63	\$18,675.27	(\$51,438.22)	\$0.00	(\$100,634.1888)	\$0.00	(\$89,865.28)	\$431,486.79	\$6,283.76
TRSL	820	\$9,244.90	\$0.00	\$79,888.31	\$2,265.84	(\$4,739.78)	\$0.00	(\$9,272.9388)	\$0.00	(\$3,387.09)	\$42,053.42	\$579.02
TRSL	7-13	\$18,487,913.24	\$0.00	\$12,279,943.38	\$2,367,490.15	(\$9,478,580.34)	\$0.00	(\$18,543,977.4892)	(\$31,273,000.86)	(\$1,024,819.17)	\$18,948,638.15	\$1,157,914.75
TRSL	7-15-27	\$7,918.79	\$0.00	\$5,883.45	\$7,380.05	(\$4,059.89)	\$0.00	(\$7,942.8042)	(\$186,284.93)	(\$997.01)	(\$42,999.75)	\$495.96
TRSL	7-15-30	\$7,078.92	\$0.00	\$74,954.72	\$0.00	(\$3,629.30)	\$0.00	(\$7,100.3856)	(\$257.89)	(\$2,630.05)	\$31,335.32	\$443.36
TRSL	7-15-36	\$5,493.90	\$0.00	\$1,682.26	\$73.64	(\$2,816.67)	\$0.00	(\$5,510.5579)	(\$3,438.58)	(\$259.04)	\$8,410.52	\$344.09
TRSL	7-15-54	\$5,456.01	\$0.00	\$6,729.05	\$341.38	(\$2,797.24)	\$0.00	(\$5,472.5540)	(\$4,235.65)	(\$144.35)	\$25,445.48	\$341.71
LSERS	7-13	\$8,727.95	\$0.00	\$108,770.31	\$0.00	(\$5,717.12)	\$0.00	(\$3,454.4589)	\$0.00	(\$1,093.73)	\$95,182.36	\$0.00

DOA - OFFICE OF AIRCRAFT SERVICES (agency 829) - Sample FY 2016

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

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

Actual contributions 80,371.99

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

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

***Change in employer's proportionate share multiplied by the NPL and deferred inflows and outflows amortized over the expected remaining service life of all plan members, calculated as of the beginning of the measurement period.

Journal Entries for DOA - Office of Aircraft Services (agency 829) - Sample FY 2016

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

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

(2) **Note: If not already netted, a separate journal entry should be made to net the ending deferred inflow and deferred outflow balances of the Difference between Expected and Actual Return on Planned Assets. However, OSRAP already nets these figures on Exhibit 1, so, a separate journal entry to net these are not necessary.**

(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.

2019 Pensions Future Amortization

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2019	2020	(\$73,836.60)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2019	2021	(\$239,130.56)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2019	2022	(\$97,315.66)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2019	2023	(\$14,573.71)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2019	2020	(\$73,226.30)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2019	2021	(\$3,542.94)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2019	2022	(\$22,730.15)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2019	2023	(\$3,404.00)
811	712	DOC - PRISON ENTERPRISES	LASERS	2019	2020	\$64,890.32
811	712	DOC - PRISON ENTERPRISES	LASERS	2019	2021	(\$18,727.35)
811	712	DOC - PRISON ENTERPRISES	LASERS	2019	2022	(\$247,705.02)
811	712	DOC - PRISON ENTERPRISES	LASERS	2019	2023	(\$37,095.58)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2019	2020	\$5,538,643.18
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2019	2021	\$2,760,275.92
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2019	2022	(\$4,047,657.59)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2019	2023	(\$606,165.43)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2019	2020	\$680,587.24
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2019	2021	\$454,890.39
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2019	2022	(\$323,535.54)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2019	2023	(\$48,451.74)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2019	2020	\$1,056,711.20
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2019	2021	\$363,902.94
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2019	2022	(\$418,057.85)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2019	2023	(\$62,607.13)
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2019	2020	(\$133,601.80)
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2019	2021	\$8,969.45
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2019	2022	(\$8,245.06)
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2019	2023	(\$1,234.76)
	7-13	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2019	2020	(\$439,737.61)
	7-13	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2019	2021	(\$425,469.25)
	7-13	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2019	2022	(\$1,776,345.44)
	7-13	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2019	2023	(\$266,020.33)
71501		LA ST BD BARBER EXAMINERS	LASERS	2019	2020	\$73,836.12
71501		LA ST BD BARBER EXAMINERS	LASERS	2019	2021	\$48,420.30
71501		LA ST BD BARBER EXAMINERS	LASERS	2019	2022	(\$17,765.12)
71501		LA ST BD BARBER EXAMINERS	LASERS	2019	2023	(\$2,660.45)
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2019	2020	\$4,117.21

2019 Pensions Future Amortization

71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2019	2021	\$335.23
71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2019	2022	(\$3,935.03)
71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2019	2023	(\$589.30)
71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2019	2020	\$26,423.68
71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2019	2021	\$13,458.73
71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2019	2022	(\$16,580.11)
71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2019	2023	(\$2,482.99)
71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2019	2020	(\$75,722.21)
71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2019	2021	(\$59,425.47)
71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2019	2022	(\$39,613.60)
71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2019	2023	(\$5,932.42)
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2019	2020	\$18,554.86
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2019	2021	\$10,864.64
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2019	2022	(\$4,736.70)
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2019	2023	(\$709.35)
71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2019	2020	\$33,186.44
71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2019	2021	\$74,558.58
71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2019	2022	(\$17,168.45)
71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2019	2023	(\$2,571.10)
71512	LA BOARD OF PHARMACY	LASERS	2019	2020	\$356,442.82
71512	LA BOARD OF PHARMACY	LASERS	2019	2021	\$63,553.10
71512	LA BOARD OF PHARMACY	LASERS	2019	2022	(\$129,464.22)
71512	LA BOARD OF PHARMACY	LASERS	2019	2023	(\$19,388.18)
71513	LA CEMETERY BOARD	LASERS	2019	2020	\$108,749.46
71513	LA CEMETERY BOARD	LASERS	2019	2021	\$4,538.31
71513	LA CEMETERY BOARD	LASERS	2019	2022	(\$17,705.12)
71513	LA CEMETERY BOARD	LASERS	2019	2023	(\$2,651.47)
71514	LOUISIANA TAX FREE SHOPPING	LASERS	2019	2020	(\$10,558.94)
71514	LOUISIANA TAX FREE SHOPPING	LASERS	2019	2021	(\$10,944.93)
71514	LOUISIANA TAX FREE SHOPPING	LASERS	2019	2022	(\$28,621.86)
71514	LOUISIANA TAX FREE SHOPPING	LASERS	2019	2023	(\$4,286.33)
71517	LA REAL ESTATE COMM	LASERS	2019	2020	\$37,742.01
71517	LA REAL ESTATE COMM	LASERS	2019	2021	\$32,879.19
71517	LA REAL ESTATE COMM	LASERS	2019	2022	(\$85,267.25)
71517	LA REAL ESTATE COMM	LASERS	2019	2023	(\$12,769.38)
71521	LA STATE BOARD OF DENTISTRY	LASERS	2019	2020	\$2,695.41
71521	LA STATE BOARD OF DENTISTRY	LASERS	2019	2021	(\$4,184.00)
71521	LA STATE BOARD OF DENTISTRY	LASERS	2019	2022	(\$35,120.24)
71521	LA STATE BOARD OF DENTISTRY	LASERS	2019	2023	(\$5,259.50)

2019 Pensions Future Amortization

71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2019	2020	\$43,988.17
71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2019	2021	\$4,182.78
71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2019	2022	(\$19,150.13)
71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2019	2023	(\$2,867.87)
71526	BOARD OF MEDICAL EXAMINERS	LASERS	2019	2020	\$579,114.21
71526	BOARD OF MEDICAL EXAMINERS	LASERS	2019	2021	\$227,191.07
71526	BOARD OF MEDICAL EXAMINERS	LASERS	2019	2022	(\$201,743.04)
71526	BOARD OF MEDICAL EXAMINERS	LASERS	2019	2023	(\$30,212.45)
71527	LA STATE BOARD OF NURSING	LASERS	2019	2020	\$715,514.27
71527	LA STATE BOARD OF NURSING	LASERS	2019	2021	\$411,432.46
71527	LA STATE BOARD OF NURSING	LASERS	2019	2022	(\$319,162.18)
71527	LA STATE BOARD OF NURSING	LASERS	2019	2023	(\$47,796.80)
71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2019	2020	\$113,385.71
71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2019	2021	\$66,108.38
71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2019	2022	(\$62,732.09)
71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2019	2023	(\$9,394.58)
71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2019	2020	(\$398,414.78)
71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2019	2021	\$2,756.34
71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2019	2022	(\$15,076.77)
71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2019	2023	(\$2,257.85)
71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2019	2020	\$19,448.13
71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2019	2021	\$7,512.64
71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2019	2022	(\$8,506.72)
71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2019	2023	(\$1,273.94)
71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2019	2020	\$13,751.47
71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2019	2021	\$4,489.75
71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2019	2022	(\$10,363.40)
71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2019	2023	(\$1,551.99)
71536	LOUISIANA BOARD OF CPAS	LASERS	2019	2020	\$81,117.26
71536	LOUISIANA BOARD OF CPAS	LASERS	2019	2021	(\$40,390.23)
71536	LOUISIANA BOARD OF CPAS	LASERS	2019	2022	(\$31,530.21)
71536	LOUISIANA BOARD OF CPAS	LASERS	2019	2023	(\$4,721.87)
71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2019	2020	(\$30,042.78)
71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2019	2021	(\$36,916.54)
71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2019	2022	(\$5,166.70)
71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2019	2023	(\$773.75)
71539	LA VETERINARY BOARD	LASERS	2019	2020	\$22,868.62
71539	LA VETERINARY BOARD	LASERS	2019	2021	\$7,843.54
71539	LA VETERINARY BOARD	LASERS	2019	2022	(\$11,256.74)
71539	LA VETERINARY BOARD	LASERS	2019	2023	(\$1,685.78)

2019 Pensions Future Amortization

71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2019	2020	\$8,399.29	
71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2019	2021	\$2,709.40	
71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2019	2022	(\$6,975.05)	
71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2019	2023	(\$1,044.56)	
71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2019	2020	\$40,779.40	
71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2019	2021	\$38,711.38	
71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2019	2022	(\$3,015.02)	
71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTR	LASERS	2019	2023	(\$451.52)	
71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2019	2020	\$537.40	
71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2019	2021	(\$13,667.16)	
71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2019	2022	(\$9,645.07)	
71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2019	2023	(\$1,444.42)	
71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2019	2020	\$13,888.71	
71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2019	2021	\$636.56	
71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2019	2022	(\$15,836.77)	
71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2019	2023	(\$2,371.67)	
71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2019	2020	\$19,604.44	
71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2019	2021	(\$616.16)	
71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2019	2022	(\$13,628.43)	
71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2019	2023	(\$2,040.95)	
71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2019	2020	\$11,932.18	
71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2019	2021	(\$641.77)	
71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2019	2022	(\$14,711.77)	
71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2019	2023	(\$2,203.19)	
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2019	2020	\$922.42
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2019	2021	(\$33,091.59)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2019	2022	\$0.00
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	TRSL	2019	2023	\$0.00
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2019	2020	\$11,517.90
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2019	2021	\$10,517.78
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2019	2022	\$9,351.71
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2019	2023	\$10,933.52
811	712	DOC - PRISON ENTERPRISES	TRSL	2019	2020	\$18,378.56
811	712	DOC - PRISON ENTERPRISES	TRSL	2019	2021	(\$27,187.08)
811	712	DOC - PRISON ENTERPRISES	TRSL	2019	2022	\$1,252.79
811	712	DOC - PRISON ENTERPRISES	TRSL	2019	2023	\$16,151.88
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2019	2020	\$341,086.26
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2019	2021	\$134,603.32
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2019	2022	\$63,150.65

2019 Pensions Future Amortization

815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2019	2023	\$62,938.92
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2019	2020	\$33,723.46
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2019	2021	\$31,194.66
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2019	2022	\$9,110.35
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2019	2023	(\$29.22)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2019	2020	\$516,672.87
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2019	2021	(\$6,764,220.23)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2019	2022	(\$13,005,397.42)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2019	2023	(\$7,932,086.31)
71527		LA STATE BOARD OF NURSING	TRSL	2019	2020	(\$40,754.48)
71527		LA STATE BOARD OF NURSING	TRSL	2019	2021	(\$43,891.75)
71527		LA STATE BOARD OF NURSING	TRSL	2019	2022	(\$48,474.07)
71527		LA STATE BOARD OF NURSING	TRSL	2019	2023	(\$44,982.03)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2019	2020	\$24,956.99
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2019	2021	\$23,020.66
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2019	2022	\$20,763.03
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2019	2023	(\$324.66)
71536		LOUISIANA BOARD OF CPAS	TRSL	2019	2020	\$741.00
71536		LOUISIANA BOARD OF CPAS	TRSL	2019	2021	(\$1,067.34)
71536		LOUISIANA BOARD OF CPAS	TRSL	2019	2022	(\$3,430.00)
71536		LOUISIANA BOARD OF CPAS	TRSL	2019	2023	(\$1,018.71)
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2019	2020	\$3,661.47
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2019	2021	\$651.78
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2019	2022	(\$3,695.46)
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2019	2023	(\$741.16)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2019	2020	\$74,928.94
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2019	2021	\$41,311.31
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2019	2022	(\$8,183.07)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LSERS	2019	2023	(\$824.22)