

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

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

July 25, 2017

**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 2017 Annual  
Financial Reports (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2017 (Exhibit 1), which is located on OSRAP's website at <http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>. Click on the link "2017 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 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 2017 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 Exhibit 1 for FY 2015 on OSRAP's website. This 2015 and 2016 pension schedules were 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 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

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differences between expected and actual return on plan investments as required by GASB Statement 68.

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

The attached pension schedule does not include the amount for the last journal entry in the examples; i.e., CY contributions made subsequent to the measurement date. As a reminder, deferred outflows related to pensions on your entity's FY 2017 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2017) 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, 2017**

**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	Outflow Changes in Assumptions
2017	LASERS	806	0.066410%	0.069040%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$465,310.74	(\$4,695,762.18)	(\$5,214,879.65)	(\$4,201,983.13)	(\$6,406,962.31)	\$3,019.13	\$0.00
2017	LASERS	807	0.018230%	0.018040%	DOA - FEDERAL PROPERTY ASSISTANCE	\$127,332.07	(\$1,226,992.32)	(\$1,431,520.19)	(\$1,153,473.16)	(\$1,758,755.05)	\$828.77	\$0.00
2017	LASERS	811	0.158390%	0.154720%	DOC - PRISON ENTERPRISES	\$1,112,984.41	(\$10,523,295.54)	(\$12,437,656.79)	(\$10,021,865.80)	(\$15,280,812.54)	\$7,200.73	\$0.00
2017	LASERS	815	2.385230%	2.515670%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$17,687,539.66	(\$171,103,534.79)	(\$187,301,421.23)	(\$150,921,491.02)	(\$230,117,131.67)	\$108,437.33	\$0.00
2017	LASERS	816	0.180410%	0.186900%	DIV OF ADMINISTRATIVE LAW	\$1,278,342.00	(\$12,712,021.31)	(\$14,166,788.70)	(\$11,415,144.95)	(\$17,405,211.12)	\$8,201.80	\$0.00
2017	LASERS	820	0.223970%	0.000000%	OFFICE OF STATE PROCUREMENT	\$1,646,505.55	\$0.00	(\$17,587,360.26)	(\$14,171,332.05)	(\$21,607,699.88)	\$10,182.12	\$0.00
2017	LASERS	821	0.000000%	0.000000%	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	LASERS	829	0.011620%	0.011510%	DOA - OFFICE OF AIRCRAFT SERVICES	\$81,795.41	(\$782,853.75)	(\$912,466.52)	(\$735,236.32)	(\$1,121,049.57)	\$528.27	\$0.00
2017	LASERS	7-13	1.176850%	1.171630%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$8,248,134.00	(\$79,688,526.11)	(\$92,412,755.82)	(\$74,463,241.16)	(\$113,537,623.80)	\$53,501.96	\$0.00
2017	LASERS	7-15-1	0.008110%	0.009860%	LA ST BD BARBER EXAMINERS	\$63,534.00	(\$670,628.84)	(\$636,841.95)	(\$513,146.86)	(\$782,419.28)	\$368.70	\$0.00
2017	LASERS	7-15-3	0.002430%	0.004750%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$18,507.00	(\$323,071.70)	(\$190,817.01)	(\$153,754.24)	(\$234,436.36)	\$110.47	\$0.00
2017	LASERS	7-15-5	0.009620%	0.012800%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$78,835.00	(\$870,593.22)	(\$755,415.48)	(\$608,689.62)	(\$928,097.84)	\$437.34	\$0.00
2017	LASERS	7-15-6	0.029190%	0.026670%	LA BOARD REGISTRATION PROF ENGINEERS	\$196,908.32	(\$1,813,962.59)	(\$2,292,159.87)	(\$1,846,949.07)	(\$2,816,130.55)	\$1,327.04	\$0.00
2017	LASERS	7-15-10A	0.002260%	0.000000%	LA BEHAVIOR ANALYST BOARD	\$13,107.00	\$0.00	(\$177,467.67)	(\$142,997.77)	(\$218,035.46)	\$102.74	\$0.00
2017	LASERS	7-15-11	0.009660%	0.008920%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$66,739.00	(\$606,694.65)	(\$758,556.50)	(\$611,220.55)	(\$931,956.87)	\$439.16	\$0.00
2017	LASERS	7-15-12	0.067960%	0.066830%	LA BOARD OF PHARMACY	\$455,545.00	(\$4,545,448.82)	(\$5,336,594.20)	(\$4,300,056.82)	(\$6,556,499.91)	\$3,089.60	\$0.00
2017	LASERS	7-15-13	0.006290%	0.006290%	*LA CEMETERY BOARD	\$46,816.12	(\$427,814.95)	(\$514,342.14)	(\$414,440.44)	(\$631,916.93)	\$297.78	\$0.00
2017	LASERS	7-15-14	0.019140%	0.019320%	LOUISIANA TAX FREE SHOPPING	\$133,248.00	(\$1,314,051.64)	(\$1,502,978.41)	(\$1,211,051.91)	(\$1,846,548.09)	\$870.14	\$0.00
2017	LASERS	7-15-17	0.054190%	0.051200%	LA REAL ESTATE COMM	\$375,047.00	(\$3,482,372.88)	(\$4,255,297.82)	(\$3,428,782.80)	(\$5,228,027.22)	\$2,463.59	\$0.00
2017	LASERS	7-15-21	0.022680%	0.020110%	LA STATE BOARD OF DENTISTRY	\$153,020.00	(\$1,367,783.57)	(\$1,780,958.75)	(\$1,435,039.56)	(\$2,188,072.66)	\$1,031.08	\$0.00
2017	LASERS	7-15-23	0.010530%	0.007900%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$63,430.31	(\$537,319.25)	(\$826,873.70)	(\$666,268.37)	(\$1,015,890.88)	\$478.71	\$0.00
2017	LASERS	7-15-26	0.105910%	0.123860%	BOARD OF MEDICAL EXAMINERS	\$785,225.50	(\$8,424,349.70)	(\$8,316,637.61)	(\$6,701,280.43)	(\$10,217,759.05)	\$4,814.88	\$0.00
2017	LASERS	7-15-27	0.174400%	0.151960%	*LA STATE BOARD OF NURSING	\$1,145,242.44	(\$10,335,573.88)	(\$13,694,850.33)	(\$11,034,872.12)	(\$16,825,391.16)	\$7,928.57	\$0.00
2017	LASERS	7-15-30	0.035900%	0.036220%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$268,616.00	(\$2,463,506.75)	(\$2,819,066.10)	(\$2,271,513.24)	(\$3,463,483.62)	\$1,632.09	\$0.00
2017	LASERS	7-15-31	0.027200%	0.008110%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$66,360.00	(\$551,602.42)	(\$2,135,894.09)	(\$1,721,035.10)	(\$2,624,143.58)	\$1,236.57	\$0.00
2017	LASERS	7-15-32	0.004930%	0.004290%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$29,621.00	(\$291,784.76)	(\$387,130.80)	(\$311,937.61)	(\$475,626.02)	\$224.13	\$0.00
2017	LASERS	7-15-35	0.006240%	0.005950%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$46,407.00	(\$404,689.82)	(\$489,999.23)	(\$394,825.70)	(\$602,009.41)	\$283.68	\$0.00
2017	LASERS	7-15-36	0.016830%	0.017310%	LOUISIANA BOARD OF CPAS	\$132,266.42	(\$1,177,341.30)	(\$1,321,584.47)	(\$1,064,890.47)	(\$1,623,688.84)	\$765.13	\$0.00
2017	LASERS	7-15-38	0.004680%	0.003690%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$32,372.00	(\$250,975.70)	(\$367,499.42)	(\$296,119.27)	(\$451,507.06)	\$212.76	\$0.00
2017	LASERS	7-15-39	0.006350%	0.006170%	LA VETERINARY BOARD	\$35,268.00	(\$419,653.14)	(\$498,637.04)	(\$401,785.77)	(\$612,621.75)	\$288.68	\$0.00
2017	LASERS	7-15-45	0.004230%	0.004190%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$29,414.00	(\$284,983.25)	(\$332,162.94)	(\$267,646.27)	(\$408,092.92)	\$192.30	\$0.00
2017	LASERS	7-15-51	0.006280%	0.005790%	LA LICENSED PROFESSIONAL COUNSELORS	\$42,984.00	(\$393,807.40)	(\$493,140.25)	(\$397,356.63)	(\$605,868.44)	\$285.50	\$0.00
2017	LASERS	7-15-54	0.009730%	0.006310%	LOUISIANA PHYSICAL THERAPY BOARD	\$67,262.64	(\$429,175.25)	(\$764,053.29)	(\$615,649.69)	(\$938,710.18)	\$442.35	\$0.00
2017	LASERS	7-15-57	0.008010%	0.007010%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$55,993.00	(\$476,785.82)	(\$628,989.40)	(\$506,819.53)	(\$772,771.69)	\$364.15	\$0.00
2017	LASERS	7-15-59	0.009090%	0.008850%	LOUISIANA BOARD OF MASSAGE THERAPY	\$64,472.69	(\$601,933.59)	(\$713,796.96)	(\$575,154.75)	(\$876,965.63)	\$413.25	\$0.00
2017	TRSL	806	0.000000%	0.001540%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$5,681.52	(\$165,585.07)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	TRSL	811	0.003340%	0.004960%	DOC - PRISON ENTERPRISES	\$35,893.21	(\$533,312.95)	(\$392,015.36)	(\$309,519.35)	(\$488,963.14)	\$0.00	\$0.00
2017	TRSL	815	0.010220%	0.007680%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$33,344.13	(\$825,774.90)	(\$1,199,520.05)	(\$947,092.14)	(\$1,496,168.65)	\$0.00	\$0.00
2017	TRSL	820	0.000810%	0.000000%	OFFICE OF STATE PROCUREMENT	\$15,043.60	\$0.00	(\$95,069.59)	(\$75,063.08)	(\$118,580.88)	\$0.00	\$0.00
2017	TRSL	821	0.000000%	0.000000%	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	TRSL	7-13	3.147100%	3.141340%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$37,524,964.00	(\$337,765,588.02)	(\$369,374,712.43)	(\$291,643,217.63)	(\$460,723,323.22)	\$0.00	\$0.00
2017	TRSL	7-15-27	0.003420%	0.003320%	LA STATE BOARD OF NURSING	\$38,771.46	(\$356,975.61)	(\$401,404.95)	(\$316,932.99)	(\$500,674.83)	\$0.00	\$0.00
2017	TRSL	7-15-36	0.000910%	0.000880%	LOUISIANA BOARD OF CPAS	\$10,255.64	(\$94,620.04)	(\$106,806.58)	(\$84,330.12)	(\$133,220.50)	\$0.00	\$0.00
2017	TRSL	7-15-54	0.000920%	0.000800%	LOUISIANA PHYSICAL THERAPY BOARD	\$10,353.14	(\$86,018.22)	(\$107,980.28)	(\$85,256.83)	(\$134,684.46)	\$0.00	\$0.00
						\$72,788,491.98	(\$663,026,765.71)	(\$755,134,103.85)	(\$602,438,464.32)	(\$934,707,533.01)	\$222,000.51	\$0.00

\*Actual contributions updated on website.

Pension System	Employer Number	EB Defer Outflow Diff b/t		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		EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
		Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion				Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion			
LASERS	806	\$649,522.22	\$87,223.85	\$0.00	(\$48,366.01)	\$0.00	\$0.00	(\$120,178.33)	(\$22,353.09)	\$598,048.66	\$0.00
LASERS	807	\$178,298.30	\$31,340.73	\$394.09	(\$13,276.80)	\$0.00	\$0.00	\$0.00	(\$2,446.60)	\$286,729.27	\$0.00
LASERS	811	\$1,549,131.53	\$167,701.32	\$30,040.86	(\$115,354.49)	\$0.00	\$0.00	(\$185,872.43)	(\$16,810.96)	\$1,075,157.64	\$0.00
LASERS	815	\$23,328,713.97	\$57,886,584.12	\$364,747.70	(\$1,737,148.76)	\$0.00	\$0.00	(\$5,960,479.69)	(\$922,300.03)	\$75,389,509.43	\$0.00
LASERS	816	\$1,764,497.88	\$0.00	\$0.00	(\$131,391.53)	\$0.00	\$0.00	(\$334,675.96)	(\$26,684.15)	\$1,655,288.21	\$0.00
LASERS	820	\$2,190,535.95	\$10,234,350.17	\$24,695.03	(\$163,116.01)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,937,218.55	\$0.00
LASERS	821	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LASERS	829	\$113,649.27	\$7,578.55	\$0.00	(\$8,462.78)	\$0.00	\$0.00	\$0.00	(\$2,227.33)	\$165,797.71	\$0.00
LASERS	7-13	\$11,510,167.59	\$238,528.86	\$0.00	(\$857,092.83)	\$0.00	\$0.00	(\$535,030.19)	(\$431,166.50)	\$12,735,501.31	\$0.00
LASERS	7-15-1	\$79,319.76	\$0.00	\$3,503.34	(\$5,906.46)	\$0.00	\$0.00	(\$86,954.97)	(\$23,883.49)	\$14,087.49	\$0.00
LASERS	7-15-3	\$23,766.59	\$60,701.31	\$696.57	(\$1,769.75)	\$0.00	\$0.00	(\$106,012.82)	(\$6,495.07)	\$26,377.16	\$0.00
LASERS	7-15-5	\$94,088.30	\$52,782.71	\$6,470.04	(\$7,006.19)	\$0.00	\$0.00	(\$145,310.68)	(\$3,056.27)	\$90,118.92	\$0.00
LASERS	7-15-6	\$285,492.45	\$115,151.86	\$0.00	(\$21,258.90)	\$0.00	\$0.00	(\$7,155.36)	(\$12,907.63)	\$278,787.02	\$0.00
LASERS	7-15-10A	\$22,103.90	\$103,271.11	\$0.00	(\$1,645.94)	\$0.00	\$0.00	\$0.00	(\$2,089.00)	\$68,831.86	\$0.00
LASERS	7-15-11	\$94,479.52	\$35,555.57	\$0.00	(\$7,035.32)	\$0.00	\$0.00	\$0.00	(\$2,615.16)	\$117,987.32	\$0.00
LASERS	7-15-12	\$664,681.98	\$75,176.69	\$0.00	(\$49,494.86)	\$0.00	\$0.00	\$0.00	(\$28,884.32)	\$662,312.57	\$0.00
LASERS	7-15-13	\$64,062.20	\$11,880.75	\$0.00	(\$4,770.33)	\$0.00	\$0.00	(\$143.11)	(\$1,800.69)	\$162,812.37	\$0.00
LASERS	7-15-14	\$187,198.55	\$184,250.55	\$0.00	(\$13,939.55)	\$0.00	\$0.00	(\$8,225.13)	(\$18,137.93)	\$350,437.94	\$0.00
LASERS	7-15-17	\$530,004.66	\$227,787.90	\$0.00	(\$39,466.25)	\$0.00	\$0.00	\$0.00	(\$18,378.65)	\$620,551.69	\$0.00
LASERS	7-15-21	\$221,821.47	\$135,396.58	\$0.00	(\$16,517.71)	\$0.00	\$0.00	\$0.00	(\$9,598.30)	\$293,362.59	\$0.00
LASERS	7-15-23	\$102,988.54	\$131,770.02	\$0.00	(\$7,668.94)	\$0.00	\$0.00	\$0.00	(\$10,563.16)	\$166,894.94	\$0.00
LASERS	7-15-26	\$1,035,851.51	(\$0.00)	\$16,099.56	(\$77,133.62)	\$0.00	\$0.00	(\$898,508.19)	(\$59,795.51)	\$709,803.31	\$0.00
LASERS	7-15-27	\$1,705,717.15	\$1,086,745.20	\$0.00	(\$127,014.48)	\$0.00	\$0.00	\$0.00	(\$104,214.24)	\$2,584,146.00	\$0.00
LASERS	7-15-30	\$351,119.53	\$0.00	\$7,090.84	(\$26,145.76)	\$0.00	\$0.00	(\$40,334.06)	(\$213.27)	\$364,432.14	\$0.00
LASERS	7-15-31	\$266,029.28	\$872,321.05	\$2,435.47	(\$19,809.60)	\$0.00	\$0.00	(\$41,596.50)	(\$86,067.31)	\$660,159.59	\$0.00
LASERS	7-15-32	\$48,217.81	\$34,611.44	\$0.00	(\$3,590.49)	\$0.00	\$0.00	\$0.00	(\$3,881.70)	(\$42,625.59)	\$0.00
LASERS	7-15-35	\$61,030.25	\$14,491.87	\$1,400.52	(\$4,544.55)	\$0.00	\$0.00	\$0.00	\$0.00	\$75,344.27	\$0.00
LASERS	7-15-36	\$164,605.62	\$0.00	\$7,608.97	(\$12,257.19)	\$0.00	\$0.00	(\$37,842.44)	\$0.00	\$183,503.81	\$0.00
LASERS	7-15-38	\$45,772.69	\$45,238.23	\$4,813.53	(\$3,408.42)	\$0.00	\$0.00	(\$15,550.98)	(\$839.19)	\$48,466.08	\$0.00
LASERS	7-15-39	\$62,106.10	\$8,773.71	\$0.00	(\$4,624.67)	\$0.00	\$0.00	\$0.00	(\$10,098.36)	\$92,616.96	\$0.00
LASERS	7-15-45	\$41,371.47	\$1,827.81	\$0.00	(\$3,080.68)	\$0.00	\$0.00	(\$2,981.40)	(\$999.97)	\$47,092.05	\$0.00
LASERS	7-15-51	\$61,421.47	\$22,390.64	\$0.00	(\$4,573.69)	\$0.00	\$0.00	(\$2,361.27)	(\$1,943.88)	\$77,531.43	\$0.00
LASERS	7-15-54	\$95,164.15	\$165,340.98	\$0.00	(\$7,086.30)	\$0.00	\$0.00	\$0.00	(\$2,306.65)	\$170,616.74	\$0.00
LASERS	7-15-57	\$78,341.71	\$45,695.18	\$2,122.62	(\$5,833.64)	\$0.00	\$0.00	(\$169,820.57)	(\$1,044.92)	(\$33,279.41)	\$0.00
LASERS	7-15-59	\$88,904.64	\$20,078.00	\$0.00	(\$6,620.19)	\$0.00	\$0.00	\$0.00	(\$1,253.77)	\$101,782.97	\$0.00
TRSL	806	\$0.00	\$107,401.82	\$4,545.22	\$0.00	\$0.00	\$0.00	(\$136,911.58)	(\$5,359.79)	\$922.42	\$0.00
TRSL	811	\$28,537.81	\$189,328.97	\$0.00	(\$7,739.47)	\$0.00	\$0.00	(\$144,023.87)	(\$17,491.10)	\$71,163.38	\$1,275.66
TRSL	815	\$87,322.27	\$761,429.49	\$1,503.46	(\$23,681.87)	\$0.00	\$0.00	\$0.00	(\$67,994.69)	\$340,871.07	\$3,903.36
TRSL	820	\$6,920.85	\$72,011.94	\$4,531.68	(\$1,876.94)	\$0.00	\$0.00	\$0.00	\$0.00	\$28,835.04	\$309.37
TRSL	821	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRSL	7-13	\$26,889,619.32	\$11,335,539.52	\$867,726.21	(\$7,292,485.36)	\$0.00	\$0.00	\$0.00	(\$604,506.77)	\$42,026,638.97	\$1,201,982.23
TRSL	7-15-27	\$29,221.35	\$13,005.11	\$0.00	(\$7,924.85)	\$0.00	\$0.00	(\$18,242.50)	(\$2,382.35)	\$34,599.58	\$1,306.21
TRSL	7-15-36	\$7,775.27	\$9,300.59	\$0.00	(\$2,108.66)	\$0.00	\$0.00	\$0.00	(\$503.10)	\$14,531.99	\$347.56
TRSL	7-15-54	\$7,860.71	\$50,191.80	\$367.36	(\$2,131.83)	\$0.00	\$0.00	\$0.00	(\$1,842.58)	\$32,008.74	\$351.38
		\$74,817,435.57	\$84,642,755.99	\$1,350,793.06	(\$10,894,361.66)	\$0.00	\$0.00	(\$8,998,212.04)	(\$2,535,137.48)	\$149,284,974.17	\$1,209,475.76

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
<b>Beginning Balances 7/1/15</b>	(713,017.22)			145,206.86	(12,705.09)	(90,203.50)	(7,998.77)	
<b>Ending Balances 6/30/16</b>	(782,853.75)	1,046.54	67,579.47	77,707.59	(6,412.16)	(68,287.44)	(6,178.49)	119,052.51
<b>*Difference</b>	<b>(69,836.53)</b>	<b>1,046.54</b>	<b>67,579.47</b>	<b>(67,499.27)</b>	<b>6,292.93</b>	<b>21,916.06</b>	<b>1,820.28</b>	<b>119,052.51</b>

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 should be netted; however, they are not netted in this presentation.

\*\*\*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**

<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 - LASERS	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 Investmtns
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		
<b>Deferred Outflows of Resources:</b>								
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		
<b>Deferred Inflows of Resources:</b>								
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		
<b>Journal Entries</b>								
<u>Account</u>		<u>Dr</u>	<u>Cr</u>					
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.