

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

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

May 1, 2024

OSRAP MEMORANDUM

TO: Fiscal Officers
All Proprietary Entities

FROM: Brian Fleming, CPA
Director

SUBJECT: GASB 68 Net Pension Liability and Related Amounts for FY 2024 Annual
Fiscal Report (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2024 (Exhibit 1), which is located on OSRAP's website at <https://www.doa.la.gov/doa/osrap/>. Select "AFR Packets," and then select the link "2024 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 Annual Comprehensive Financial Report (ACFR). If your entity has a pension liability and is reported as an Internal Service Fund or Business-Type Activity (BTA) in the State's ACFR, please use the pension amounts on the attached schedule (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 2024 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. Exhibit 2 reflect the 2024 pension information for Prison Enterprises and **should be used as a guide** in preparing your entity's pension journal entries. Prison Enterprises participates in LASERS and TRSL, so the pension amounts in Exhibit 2 combine the amounts from both retirement systems for this agency. The 2023 figures in the sample exhibits were taken from Exhibit 1 for FY 2023 on OSRAP's website. The pension schedules from prior years are retained on OSRAP's website, so that entities can access prior pension information. The deferred inflows and deferred outflows are netted for the differences in 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.

May 1, 2024

Page 2 of 2

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. For LASERS, the grant revenue which is new for fiscal year 2024 employer reporting represents the employer's share of payments made by the State to LASERS pursuant to various legislative acts during fiscal year 2023.**

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 2024 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2024) pension contributions made subsequent from the measurement date. All of your agency's deferred inflows related to pensions can be obtained from the pension schedule.

BF:LM

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2024

Exhibit 1

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2024	LASERS	806	0.05%	0.05%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$473,232.64	(\$3,906,118.59)	(\$3,615,844.01)	\$78,272.36	\$0.00
2024	LASERS	807	0.01%	0.01%	DOA - FEDERAL PROPERTY ASSISTANCE	\$127,806.16	(\$1,010,737.48)	(\$949,142.32)	\$20,546.13	\$0.00
2024	LASERS	808	0.00%	0.00%	DOA - OFC OF TELECOMMUNICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	LASERS	811	0.15%	0.17%	DOC - PRISON ENTERPRISES	\$1,421,173.35	(\$12,678,442.98)	(\$9,866,930.13)	\$213,589.93	\$0.00
2024	LASERS	815	2.47%	2.45%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$22,222,393.58	(\$185,052,651.72)	(\$165,605,254.01)	\$3,584,865.28	\$0.00
2024	LASERS	816	0.19%	0.18%	DIV OF ADMINISTRATIVE LAW	\$1,632,533.00	(\$13,878,929.98)	(\$12,555,051.11)	\$271,779.82	\$0.00
2024	LASERS	820	0.26%	0.27%	OFFICE OF STATE PROCUREMENT	\$2,362,341.45	(\$20,111,181.12)	(\$17,099,956.85)	\$370,163.63	\$0.00
2024	LASERS	821	0.00%	0.00%	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	LASERS	829	0.01%	0.01%	DOA - OFFICE OF AIRCRAFT SERVICES	\$57,892.96	(\$489,115.29)	(\$422,361.64)	\$9,142.88	\$0.00
2024	LASERS	7-15-30	0.04%	0.04%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$348,272.00	(\$2,913,524.49)	(\$2,512,081.19)	\$54,379.15	\$0.00
2024	LASERS	7-15-31	0.01%	0.01%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$86,578.00	(\$825,523.81)	(\$657,304.48)	\$14,228.70	\$0.00
2024	LASERS	7-15-32	0.01%	0.01%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$53,551.00	(\$439,221.00)	(\$382,869.82)	\$8,288.00	\$0.00
2024	LASERS	7-15-35	0.01%	0.01%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$46,096.00	(\$395,374.50)	(\$382,869.82)	\$8,288.00	\$0.00
2024	LASERS	7-15-36	0.02%	0.02%	LOUISIANA BOARD OF CPAS	\$179,069.00	(\$1,549,747.07)	(\$1,065,609.71)	\$23,067.31	\$0.00
2024	LASERS	7-15-38	0.01%	0.01%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$52,759.25	(\$568,492.58)	(\$483,272.75)	\$10,461.43	\$0.00
2024	LASERS	7-15-39	0.00%	0.01%	LA VETERINARY BOARD	\$49,055.00	(\$435,441.13)	(\$251,007.31)	\$5,433.57	\$0.00
2024	LASERS	7-15-45	0.01%	0.01%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$56,907.00	(\$489,871.27)	(\$433,740.64)	\$9,389.21	\$0.00
2024	LASERS	7-15-49	0.00%	0.00%	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	\$20,237.00	(\$173,118.09)	(\$150,604.39)	\$3,260.14	\$0.00
2024	LASERS	7-15-50	0.00%	0.00%	LA STATE BD OF EXAM OF INTERIOR DESIGNER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	LASERS	7-15-51	0.01%	0.01%	LA LICENSED PROFESSIONAL COUNSELORS	\$87,869.00	(\$485,335.42)	(\$650,610.95)	\$14,083.81	\$0.00
2024	LASERS	7-15-54	0.01%	0.01%	LOUISIANA PHYSICAL THERAPY BOARD	\$88,640.00	(\$752,194.31)	(\$722,901.06)	\$15,648.68	\$0.00
2024	LASERS	7-15-57	0.01%	0.01%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$76,947.00	(\$624,434.67)	(\$682,070.54)	\$14,764.82	\$0.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2024

Exhibit 1

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2024	LASERS	7-15-59	0.01%	0.01%	LOUISIANA BOARD OF MASSAGE THERAPY	\$72,013.00	(\$401,422.29)	(\$422,361.64)	\$9,142.88	\$0.00
2024	LASERS	7-15-1	0.01%	0.01%	LA ST BD BARBER EXAMINERS	\$34,710.00	(\$610,827.14)	(\$399,603.64)	\$8,650.24	\$0.00
2024	LASERS	7-15-3	0.00%	0.00%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$22,308.00	(\$176,141.98)	(\$169,346.27)	\$3,665.85	\$0.00
2024	LASERS	7-15-5	0.00%	0.01%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$33,775.00	(\$646,357.92)	(\$196,120.38)	\$4,245.43	\$0.00
2024	LASERS	7-15-6	0.03%	0.03%	LA BOARD REGISTRATION PROF ENGINEERS	\$258,507.29	(\$2,278,506.18)	(\$1,879,542.76)	\$40,686.56	\$0.00
2024	LASERS	7-15-11	0.01%	0.01%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$95,569.00	(\$843,667.19)	(\$732,272.00)	\$15,851.53	\$0.00
2024	LASERS	7-15-12	0.08%	0.09%	LA BOARD OF PHARMACY	\$714,602.70	(\$6,715,318.65)	(\$5,451,209.48)	\$118,002.61	\$0.00
2024	LASERS	7-15-13	0.01%	0.01%	LA CEMETERY BOARD	\$48,855.00	(\$623,678.70)	(\$493,982.39)	\$10,693.26	\$0.00
2024	LASERS	7-15-14	0.00%	0.00%	LOUISIANA TAX FREE SHOPPING	\$19,213.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	LASERS	7-15-17	0.05%	0.05%	LA REAL ESTATE COMM	\$463,340.00	(\$4,058,825.38)	(\$3,411,691.39)	\$73,853.06	\$0.00
2024	LASERS	7-15-21	0.02%	0.02%	LA STATE BOARD OF DENTISTRY	\$197,883.00	(\$1,581,497.99)	(\$1,501,358.41)	\$32,499.98	\$0.00
2024	LASERS	7-15-23	0.01%	0.01%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$76,534.00	(\$616,874.93)	(\$587,022.44)	\$12,707.30	\$0.00
2024	LASERS	7-13	0.86%	0.94%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$7,765,456.00	(\$70,894,502.67)	(\$57,406,376.46)	\$1,242,678.73	\$0.00
2024	LASERS	7-15-26	0.16%	0.17%	BOARD OF MEDICAL EXAMINERS	\$762,770.00	(\$12,971,760.96)	(\$10,410,444.63)	\$225,355.42	\$0.00
2024	LASERS	7-15-27	0.16%	0.17%	LA STATE BOARD OF NURSING	\$1,482,655.00	(\$13,029,970.98)	(\$10,614,597.24)	\$229,774.72	\$0.00
2024	LASERS	7-15-10A	0.01%	0.01%	LA BEHAVIOR ANALYST BOARD	\$54,539.98	(\$480,043.60)	(\$404,958.46)	\$8,766.16	\$0.00
2024	TRSL	805	0.00%	0.00%	DOA - ADMINISTRATIVE SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	TRSL	806	0.00%	0.00%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	TRSL	807	0.00%	0.00%	DOA - FEDERAL PROPERTY ASSISTANCE	\$8,428.73	(\$59,670.48)	(\$56,496.17)	\$2,653.22	\$2,548.06
2024	TRSL	811	0.00%	0.00%	DOC - PRISON ENTERPRISES	\$19,990.42	(\$291,287.40)	(\$107,839.89)	\$5,064.46	\$4,863.75
2024	TRSL	815	0.03%	0.03%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$240,078.06	(\$2,486,683.60)	(\$2,385,946.23)	\$112,050.67	\$107,609.88
2024	TRSL	816	0.00%	0.00%	DIV OF ADMINISTRATIVE LAW	\$12,597.00	(\$168,795.85)	\$0.00	\$0.00	\$0.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2024

Exhibit 1

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2024	TRSL	820	0.00%	0.00%	OFFICE OF STATE PROCUREMENT	\$44,709.69	(\$311,145.74)	(\$161,533.85)	\$7,586.08	\$7,285.43
2024	TRSL	7-15-30	0.00%	0.00%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$39,155.00	(\$272,479.27)	(\$262,051.83)	\$12,306.68	\$11,818.94
2024	TRSL	7-15-36	0.00%	0.00%	LOUISIANA BOARD OF CPAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	TRSL	7-15-54	0.00%	0.00%	LOUISIANA PHYSICAL THERAPY BOARD	\$11,287.00	(\$83,920.56)	(\$75,659.67)	\$3,553.19	\$3,412.37
2024	TRSL	7-13	3.05%	2.97%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$41,792,679.00	(\$283,436,675.80)	(\$275,498,011.07)	\$12,938,153.23	\$12,425,387.75
2024	TRSL	7-15-27	0.00%	0.01%	LA STATE BOARD OF NURSING	\$64,394.00	(\$494,357.97)	(\$352,626.49)	\$16,560.32	\$15,904.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2024

Exhibit 1

Fiscal Year	Pension System	Employer Number	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
2024	LASERS	806	\$20,671.02	\$79,815.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,133.25)	\$361,789.80	\$203,408.41
2024	LASERS	807	\$5,426.05	\$27,510.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$867.54)	\$137,222.52	\$53,393.77
2024	LASERS	808	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	LASERS	811	\$56,407.17	\$0.00	\$37,255.42	\$0.00	\$0.00	\$0.00	(\$689,465.99)	\$0.00	\$1,352,132.88	\$555,061.72
2024	LASERS	815	\$946,730.47	\$891,211.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$189,906.12)	\$22,697,215.22	\$9,316,082.72
2024	LASERS	816	\$71,774.59	\$135,176.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$40,505.38)	\$1,742,550.77	\$706,281.30
2024	LASERS	820	\$97,756.86	\$0.00	\$14,248.98	\$0.00	\$0.00	\$0.00	(\$358,658.17)	\$0.00	\$2,130,323.19	\$961,953.86
2024	LASERS	821	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	LASERS	829	\$2,414.55	\$0.00	\$124.01	\$0.00	\$0.00	\$0.00	(\$5,434.21)	\$0.00	\$60,869.70	\$23,759.85
2024	LASERS	7-15-30	\$14,361.04	\$0.00	\$2,708.54	\$0.00	\$0.00	\$0.00	(\$34,303.48)	\$0.00	\$483,116.22	\$141,316.51
2024	LASERS	7-15-31	\$3,757.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$37,360.23)	(\$1,566.25)	\$88,203.10	\$36,976.50
2024	LASERS	7-15-32	\$2,188.79	\$0.00	\$648.00	\$0.00	\$0.00	\$0.00	(\$3,056.75)	\$0.00	\$60,985.87	\$21,538.25
2024	LASERS	7-15-35	\$2,188.79	\$16,642.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,079.50)	\$91,773.18	\$21,538.25
2024	LASERS	7-15-36	\$6,091.87	\$0.00	\$16,816.00	\$0.00	\$0.00	\$0.00	(\$155,554.40)	\$0.00	\$164,651.91	\$59,945.61
2024	LASERS	7-15-38	\$2,762.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,189.15)	(\$6,599.49)	\$120,787.28	\$27,186.39
2024	LASERS	7-15-39	\$1,434.96	\$0.00	\$7,398.46	\$0.00	\$0.00	\$0.00	(\$68,267.32)	\$0.00	(\$14,750.72)	\$14,120.35
2024	LASERS	7-15-45	\$2,479.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,145.49)	\$64,362.45	\$24,399.97
2024	LASERS	7-15-49	\$860.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,358.55)	(\$158.93)	\$23,473.87	\$8,472.21
2024	LASERS	7-15-50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	LASERS	7-15-51	\$3,719.41	\$112,080.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$463.98)	\$163,683.11	\$36,599.96
2024	LASERS	7-15-54	\$4,132.67	\$28,869.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,011.64)	\$139,784.01	\$40,666.62
2024	LASERS	7-15-57	\$3,899.25	\$65,550.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,071.82)	\$167,434.03	\$38,369.71

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2024

Exhibit 1

Fiscal Year	Pension System	Employer Number	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
2024	LASERS	7-15-59	\$2,414.55	\$33,963.84	\$7,184.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,948.10)	\$23,759.85
2024	LASERS	7-15-1	\$2,284.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$71,663.71)	(\$9,914.44)	(\$40,687.83)	\$22,479.60
2024	LASERS	7-15-3	\$968.12	\$6,792.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$402.39)	\$37,342.87	\$9,526.53
2024	LASERS	7-15-5	\$1,121.18	\$0.00	\$3,504.01	\$0.00	\$0.00	\$0.00	(\$190,876.79)	\$0.00	(\$132,423.31)	\$11,032.70
2024	LASERS	7-15-6	\$10,744.95	\$0.00	\$991.37	\$0.00	\$0.00	\$0.00	(\$69,965.51)	\$0.00	\$240,226.79	\$105,733.21
2024	LASERS	7-15-11	\$4,186.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,472.05)	(\$2,186.63)	\$117,571.84	\$41,193.78
2024	LASERS	7-15-12	\$31,163.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250,992.79)	(\$14,695.78)	\$605,133.40	\$306,656.44
2024	LASERS	7-15-13	\$2,823.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$29,548.54)	(\$9,282.46)	(\$71,658.38)	\$27,788.86
2024	LASERS	7-15-14	\$0.00	\$0.00	\$9,606.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,606.50	\$0.00
2024	LASERS	7-15-17	\$19,503.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,381.65)	(\$1,147.95)	\$300,093.91	\$191,923.86
2024	LASERS	7-15-21	\$8,582.95	\$51,285.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,513.01)	\$293,128.57	\$84,458.55
2024	LASERS	7-15-23	\$3,355.88	\$20,717.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,792.12)	\$111,371.43	\$33,022.80
2024	LASERS	7-13	\$328,180.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,722,201.95)	(\$34,752.59)	\$4,396,458.19	\$3,229,381.55
2024	LASERS	7-15-26	\$59,514.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$545,459.30)	(\$329,036.34)	\$914,758.33	\$585,637.00
2024	LASERS	7-15-27	\$60,681.42	\$0.00	\$16,974.54	\$0.00	\$0.00	\$0.00	(\$468,021.74)	\$0.00	\$508,630.89	\$597,121.55
2024	LASERS	7-15-10A	\$2,315.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,189.15)	(\$364.87)	\$141,672.79	\$22,780.84
2024	TRSL	805	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	TRSL	806	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	TRSL	807	\$3,867.36	\$607.61	\$114.40	(\$3.21)	(\$1,842.21)	\$0.00	(\$101.72)	\$0.00	\$7,378.79	\$297.05
2024	TRSL	811	\$7,382.03	\$5,845.43	\$3,441.28	(\$6.12)	(\$3,516.41)	\$0.00	(\$122,970.38)	(\$332.95)	(\$37,417.79)	\$567.01
2024	TRSL	815	\$163,326.53	\$274,177.85	\$29,336.07	(\$135.46)	(\$77,800.23)	\$0.00	\$0.00	(\$89,439.29)	\$474,643.92	\$12,545.00
2024	TRSL	816	\$0.00	\$3,945.80	\$11,278.87	\$0.00	\$0.00	\$0.00	(\$118,392.67)	\$0.00	\$5,861.46	\$0.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2024

Exhibit 1

Fiscal Year	Pension System	Employer Number	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
2024	TRSL	820	\$11,057.57	\$85,000.75	\$16,755.78	(\$9.17)	(\$5,267.25)	\$0.00	(\$97,086.03)	(\$1,934.14)	\$28,397.34	\$849.32
2024	TRSL	7-15-30	\$17,938.38	\$36,991.15	\$539.45	(\$14.88)	(\$8,544.91)	\$0.00	(\$3,482.09)	(\$2,142.85)	\$62,892.15	\$1,377.83
2024	TRSL	7-15-36	\$0.00	(\$0.00)	\$1,193.21	\$0.00	\$0.00	\$0.00	(\$35,449.39)	\$0.00	(\$16,359.53)	\$0.00
2024	TRSL	7-15-54	\$5,179.17	\$1,326.14	\$801.34	(\$4.30)	(\$2,467.09)	\$0.00	(\$5,546.94)	(\$147.44)	\$8,347.82	\$397.81
2024	TRSL	7-13	\$18,858,821.46	\$10,163,283.15	\$4,250,670.19	(\$15,641.02)	(\$8,983,357.74)	\$0.00	(\$16,291,247.52)	\$0.00	\$35,786,455.66	\$1,448,533.02
2024	TRSL	7-15-27	\$24,138.54	\$156,748.96	\$9,911.17	(\$20.02)	(\$11,498.34)	\$0.00	(\$85,635.72)	(\$5,011.05)	\$94,977.69	\$1,854.06

PRISON ENTERPRISES - Example Journal Entries

Exhibit 2

	Deferred Outflows							Deferred Inflows					Pension Expense	Non-operating Grant Revenues
	Net Pension Liability	Difference between Expected and Actual Experience	Changes in Assumptions	Difference between Expected and Actual Return on Plan Investments (Note 2)	Change in Proportion	Difference between Proportionate Share of Employer Contributions and Actual Contributions	Contributions Subsequent to the Measurement Date (Note 1)	Difference between Expected and Actual Experience	Changes in Assumptions	Difference between Expected and Actual Return on Plan Investments (Note 2)	Change in Proportion	Difference between Proportionate Share of Employer Contributions and Actual Contributions		
Beginning Balances (PY Exhibit 1, except for contributions subsequent to measurement date)	(12,969,730)	39,091	250,159	1,037,733	571,972	770	1,441,164	(840)	-	(23,328)	(45,116)			
Ending Balances (Exhibit 1)	(9,974,770)	218,654	4,864	63,789	5,845	40,697	JE #3	(6)	(3,516)	-	(812,435)	(333)	1,314,715	(555,629)
Difference - JE #1 below	2,994,960	179,564	(245,295)	(973,944)	(566,127)	39,926	(1,441,164)	834	(3,516)	-	(789,108)	44,783	1,314,715	(555,629)

Note 1 - The beginning balance of the deferred outflows for contributions subsequent to the measurement date are the actual contributions in fiscal year 2023. These were reported to OSRAP in the FY23 AFR pension disclosure.

Note 2 - The deferred outflows and deferred inflows are netted for differences between expected and actual returns on plan investments.

Journal Entries

(1) Record current year pension expense, net pension liability, deferred outflows, and deferred outflows.

	Debit	Credit
Net Pension Liability	2,994,960	
Deferred Outflow - Contributions Made Subsequent to Measurement Data		(1,441,164)
Deferred Outflow - Difference between Expected and Actual Experience	179,564	
Deferred Outflow - Change in Assumptions		(245,295)
Deferred Outflow - Difference between Expected and Actual Returns on Plan Investments		(973,944)
Deferred Outflow - Change in Proportion		(566,127)
Deferred Outflow - Difference between Proportionate Share of Employer Contributions and Actual	39,926	
Deferred Inflow - Difference between Expected and Actual Experience	834	
Deferred Inflow - Change in Assumptions		(3,516)
Deferred Inflow - Difference between Expected and Actual Returns on Plan Investments		-
Deferred Inflow - Change in Proportion		(789,108)
Deferred Inflow - Difference Between Proportionate Share of Employer Contributions and Actual	44,783	
Pension Expense	1,314,715	
Non-operating grant revenue		(555,629)
	4,574,783	(4,574,783)

(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 is not necessary.

(3) To reclassify employer pension contributions made subsequent to the measurement date of June 30, 2023 (during fiscal year ended June 30, 2024) to deferred outflows. These contributions should be reported to OSRAP in FY24 AFR pension disclosure.

	Debit	Credit
Deferred Outflow - Contributions Made Subsequent to Measurement Date	XXX	
Cash/Payroll Expense or account that was debited when pension contributions were remitted		XXX

2024 Pensions Future Amortization

Exhibit 3

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2024	2025	(\$1,187,803.25)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2024	2026	(\$2,073,143.42)
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2024	2027	\$2,827,439.28
713		LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2024	2028	(\$752,588.21)
71501		LA ST BD BARBER EXAMINERS	LASERS	2024	2025	(\$70,655.34)
71501		LA ST BD BARBER EXAMINERS	LASERS	2024	2026	(\$14,431.07)
71501		LA ST BD BARBER EXAMINERS	LASERS	2024	2027	\$19,681.70
71501		LA ST BD BARBER EXAMINERS	LASERS	2024	2028	(\$5,238.74)
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2024	2025	\$515.15
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2024	2026	(\$14,624.46)
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2024	2027	\$19,945.44
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2024	2028	(\$5,308.94)
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2024	2025	\$10,357.32
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2024	2026	(\$26,444.88)
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2024	2027	\$36,066.63
71511		LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2024	2028	(\$9,599.97)
71512		LA BOARD OF PHARMACY	LASERS	2024	2025	(\$116,684.70)
71512		LA BOARD OF PHARMACY	LASERS	2024	2026	(\$196,862.09)
71512		LA BOARD OF PHARMACY	LASERS	2024	2027	\$268,488.71
71512		LA BOARD OF PHARMACY	LASERS	2024	2028	(\$71,464.47)
71513		LA CEMETERY BOARD	LASERS	2024	2025	(\$25,328.44)
71513		LA CEMETERY BOARD	LASERS	2024	2026	(\$17,839.42)
71513		LA CEMETERY BOARD	LASERS	2024	2027	\$24,330.14
71513		LA CEMETERY BOARD	LASERS	2024	2028	(\$6,476.03)
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2024	2025	\$9,606.50
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2024	2026	\$0.00
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2024	2027	\$0.00
71514		LOUISIANA TAX FREE SHOPPING	LASERS	2024	2028	\$0.00
71517		LA REAL ESTATE COMM	LASERS	2024	2025	(\$274.11)
71517		LA REAL ESTATE COMM	LASERS	2024	2026	(\$123,208.01)
71517		LA REAL ESTATE COMM	LASERS	2024	2027	\$168,036.22
71517		LA REAL ESTATE COMM	LASERS	2024	2028	(\$44,726.72)
71521		LA STATE BOARD OF DENTISTRY	LASERS	2024	2025	\$88,810.66
71521		LA STATE BOARD OF DENTISTRY	LASERS	2024	2026	(\$54,219.26)
71521		LA STATE BOARD OF DENTISTRY	LASERS	2024	2027	\$73,946.48
71521		LA STATE BOARD OF DENTISTRY	LASERS	2024	2028	(\$19,682.56)
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2024	2025	\$34,971.55
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2024	2026	(\$21,199.42)
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2024	2027	\$28,912.65
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2024	2028	(\$7,695.77)
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2024	2025	(\$589,935.57)
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2024	2026	(\$375,957.27)
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2024	2027	\$512,746.18
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2024	2028	(\$136,479.23)

2024 Pensions Future Amortization

Exhibit 3

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
71527		LA STATE BOARD OF NURSING	LASERS	2024	2025	(\$160,906.81)
71527		LA STATE BOARD OF NURSING	LASERS	2024	2026	(\$383,329.93)
71527		LA STATE BOARD OF NURSING	LASERS	2024	2027	\$522,801.32
71527		LA STATE BOARD OF NURSING	LASERS	2024	2028	(\$139,155.63)
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2024	2025	\$11,019.30
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2024	2026	(\$6,115.68)
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2024	2027	\$8,340.82
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2024	2028	(\$2,220.10)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2024	2025	\$37,070.52
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2024	2026	(\$90,719.97)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2024	2027	\$123,727.67
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2024	2028	(\$32,932.97)
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2024	2025	(\$20,959.66)
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2024	2026	(\$23,737.55)
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2024	2027	\$32,374.25
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2024	2028	(\$8,617.15)
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2024	2025	\$8,056.65
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2024	2026	(\$13,826.76)
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2024	2027	\$18,857.51
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2024	2028	(\$5,019.36)
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2024	2025	\$24,028.18
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2024	2026	(\$13,826.76)
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2024	2027	\$18,857.51
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2024	2028	(\$5,019.36)
71536		LOUISIANA BOARD OF CPAS	LASERS	2024	2025	(\$109,610.92)
71536		LOUISIANA BOARD OF CPAS	LASERS	2024	2026	(\$38,482.86)
71536		LOUISIANA BOARD OF CPAS	LASERS	2024	2027	\$52,484.53
71536		LOUISIANA BOARD OF CPAS	LASERS	2024	2028	(\$13,969.97)
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2024	2025	(\$3,578.82)
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2024	2026	(\$17,452.66)
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2024	2027	\$23,802.66
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2024	2028	(\$6,335.63)
71539		LA VETERINARY BOARD	LASERS	2024	2025	(\$54,007.81)
71539		LA VETERINARY BOARD	LASERS	2024	2026	(\$9,064.74)
71539		LA VETERINARY BOARD	LASERS	2024	2027	\$12,362.88
71539		LA VETERINARY BOARD	LASERS	2024	2028	(\$3,290.66)
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2024	2025	\$10,710.42
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2024	2026	(\$15,663.88)
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2024	2027	\$21,363.05
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2024	2028	(\$5,686.27)
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2024	2025	\$2,599.16
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2024	2026	(\$5,438.85)
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2024	2027	\$7,417.73

2024 Pensions Future Amortization

Exhibit 3

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2024	2028	(\$1,974.40)
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2024	2025	(\$182,012.01)
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2024	2026	(\$7,082.59)
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2024	2027	\$9,659.53
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2024	2028	(\$2,571.11)
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2024	2025	\$0.00
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2024	2026	\$0.00
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2024	2027	\$0.00
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2024	2028	\$0.00
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2024	2025	\$129,400.56
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2024	2026	(\$23,495.82)
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2024	2027	\$32,044.58
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2024	2028	(\$8,529.40)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2024	2025	\$43,617.47
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2024	2026	(\$26,106.47)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2024	2027	\$35,605.08
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2024	2028	(\$9,477.11)
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2024	2025	\$76,122.18
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2024	2026	(\$24,631.93)
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2024	2027	\$33,594.06
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2024	2028	(\$8,941.83)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2024	2025	\$52,692.75
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2024	2026	(\$15,252.94)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2024	2027	\$20,802.60
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2024	2028	(\$5,537.09)
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2024	2025	(\$17,598.54)
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2024	2026	(\$67,876.81)
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2024	2027	\$92,573.22
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2024	2028	(\$24,640.50)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2024	2025	\$168,517.60
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2024	2026	(\$130,580.67)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2024	2027	\$178,091.36
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2024	2028	(\$47,403.12)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2024	2025	\$52,587.12
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2024	2026	(\$34,276.82)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2024	2027	\$46,748.16
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2024	2028	(\$12,443.10)
811	712	DOC - PRISON ENTERPRISES	LASERS	2024	2025	(\$382,506.98)
811	712	DOC - PRISON ENTERPRISES	LASERS	2024	2026	(\$356,329.08)
811	712	DOC - PRISON ENTERPRISES	LASERS	2024	2027	\$485,976.43
811	712	DOC - PRISON ENTERPRISES	LASERS	2024	2028	(\$129,353.84)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2024	2025	\$5,227,974.66
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2024	2026	(\$5,980,580.29)

2024 Pensions Future Amortization

Exhibit 3

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2024	2027	\$8,156,564.28
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2024	2028	(\$2,171,057.81)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2024	2025	\$437,851.66
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2024	2026	(\$453,406.45)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2024	2027	\$618,374.59
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2024	2028	(\$164,594.67)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2024	2025	\$123,002.63
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2024	2026	(\$617,538.77)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2024	2027	\$842,225.07
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2024	2028	(\$224,177.64)
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2024	2025	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2024	2026	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2024	2027	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2024	2028	\$0.00
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2024	2025	\$6,234.67
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2024	2026	(\$15,252.94)
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2024	2027	\$20,802.60
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2024	2028	(\$5,537.09)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2024	2025	\$7,914,994.03
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2024	2026	(\$7,635,721.05)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2024	2027	\$30,366,634.95
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2024	2028	\$2,700,161.56
71527		LA STATE BOARD OF NURSING	TRSL	2024	2025	\$63,388.12
71527		LA STATE BOARD OF NURSING	TRSL	2024	2026	\$52,386.04
71527		LA STATE BOARD OF NURSING	TRSL	2024	2027	\$22,401.33
71527		LA STATE BOARD OF NURSING	TRSL	2024	2028	(\$17,077.62)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2024	2025	\$38,055.67
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2024	2026	(\$3,466.00)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2024	2027	\$28,867.98
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2024	2028	\$1,952.25
71536		LOUISIANA BOARD OF CPAS	TRSL	2024	2025	(\$17,129.03)
71536		LOUISIANA BOARD OF CPAS	TRSL	2024	2026	(\$17,127.15)
71536		LOUISIANA BOARD OF CPAS	TRSL	2024	2027	\$0.00
71536		LOUISIANA BOARD OF CPAS	TRSL	2024	2028	\$0.00
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2024	2025	\$1,396.49
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2024	2026	(\$2,565.51)
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2024	2027	\$7,621.77
71554		LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2024	2028	(\$346.31)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2024	2025	\$1,819.17
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2024	2026	(\$370.59)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2024	2027	\$6,136.52
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2024	2028	\$258.43
811	712	DOC - PRISON ENTERPRISES	TRSL	2024	2025	(\$24,983.81)

2024 Pensions Future Amortization

Exhibit 3

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
811	712	DOC - PRISON ENTERPRISES	TRSL	2024	2026	(\$28,142.96)
811	712	DOC - PRISON ENTERPRISES	TRSL	2024	2027	(\$17,751.94)
811	712	DOC - PRISON ENTERPRISES	TRSL	2024	2028	(\$29,350.21)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2024	2025	\$251,849.62
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2024	2026	\$23,759.47
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2024	2027	\$250,027.32
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2024	2028	(\$6,510.40)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2024	2025	(\$24,058.02)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2024	2026	(\$25,263.31)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2024	2027	(\$27,225.63)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2024	2028	(\$26,621.04)
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2024	2025	\$13,863.82
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2024	2026	\$4,788.30
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2024	2027	\$24,137.66
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2024	2028	(\$19,400.76)