

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

JEFF LANDRY  
GOVERNOR



TAYLOR F. BARRAS  
COMMISSIONER OF ADMINISTRATION

July 2, 2024

**OSRAP MEMORANDUM**

TO: Fiscal Officers  
All Proprietary Entities and Discrete Component Units

FROM: Brian Fleming, CPA  
State Accounting Systems Director

SUBJECT: GASB 75 Other Postemployment Benefits (OPEB) Liability

Attached is the FY 2024 Schedule of Employer OPEB Amounts (Exhibit A) and the Schedule of Future Amortization (Exhibit B) for entities that participate in the health and life insurance plans administered by the Office of Group Benefits (OGB). These schedules are located on OSRAP's website at (<http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>) by selecting "AFR Packets FY 2024" and then selecting "GASB 75 - 2024 OGB OPEB Liability and Related Amounts." Exhibit A includes the OPEB expense, deferred inflows and outflows related to OPEB, and the OPEB liability for all entities reported in the State's Annual Comprehensive Financial Report (ACFR).

If your entity has an OGB OPEB liability and is reported as an internal service fund, enterprise fund, or discrete component unit in the State's ACFR, please use the OPEB amounts from Exhibit A when preparing your entity's Annual Fiscal Report (AFR). The amounts reflected on Exhibit A for the deferred inflows and deferred outflows are the FY 2024 ending balances. The Schedule of Future Amortization (Exhibit B) may be used for your entities separately issued financial statements, but they are not needed for the AFR since the actuary has provided OSRAP with this information.

As a reminder, the current and long-term portion of the OPEB liability should be recorded on the Statement of Net Position. The GASB allows the benefit payments made subsequent to the measurement date to be used as the current portion of OPEB liability for those entities with a 6/30 year-end. Also, deferred outflows related to OPEB on your entity's FY 2024 financial statements should equal the total of your agency's deferred outflows on Exhibit A, plus the amount of the current year (FY 2024) OPEB benefit payments made subsequent to the measurement date (i.e. current year employer

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premiums paid to OGB). All of your agency's deferred inflows related to the OGB OPEB are reflected on Exhibit A.

For sample OPEB journal entries, see Exhibit C and D in the FY 2021 OPEB information on our website.

BF: MR

OGB (OPEB Spreadsheet to be Completed by Actuary for GASB 75)															Exhibit A
Schedule of Employer OPEB Amounts															
As of the Valuation dated July 1, 2023															
For FYE 6/30/24															
ACFR Y/E 6/30/24 & Measurement Y/E 6/30/23															
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/23 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/23 (measurement period)	**Ending Total OPEB Liability at 6/30/24 (dollars)
<b>PRIMARY GOVERNMENT</b>															
01-100	EXECUTIVE OFFICE	4,996,095	0.0619%	0.0669%	-0.0050%	4,516,653	85,616	170,601	0	25,405	157,441	(336,315)	(37,771)	(153,691)	4,427,940
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	1,023,856	0.0349%	0.0261%	0.0088%	1,760,267	48,243	96,131	0	14,315	88,716	595,288	(29,170)	(78,716)	2,495,075
01-103	MENTAL HEALTH ADVOCACY SERVICE	2,560,569	0.0401%	0.0382%	0.0019%	2,575,342	55,399	110,390	0	16,439	101,874	129,594	(60,322)	(63,566)	2,865,150
01-106	LOUISIANA TAX COMMISSION	2,147,757	0.0603%	0.0601%	0.0002%	4,059,194	83,350	166,086	0	24,733	153,275	10,513	35,107	(221,502)	4,310,756
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	30,158,418	1.1304%	1.1635%	-0.0331%	78,520,905	1,562,449	3,113,385	0	463,630	2,873,224	(2,231,937)	323,902	(3,817,981)	80,807,577
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	11,467,159	0.2121%	0.2110%	0.0011%	14,237,014	293,155	584,151	0	86,989	539,090	76,746	(534,736)	(120,843)	15,161,566
01-112	DEPARTMENT OF MILITARY AFFAIRS	18,203,677	0.3468%	0.3355%	0.0113%	22,640,373	479,351	955,171	0	142,239	881,491	764,699	(612,090)	(459,876)	24,791,358
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,331,669	0.0142%	0.0138%	0.0005%	930,464	19,687	39,228	0	5,842	36,202	30,768	(14,985)	(29,040)	1,018,166
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	2,192,322	0.0801%	0.0841%	-0.0039%	5,674,461	110,763	220,710	0	32,867	203,685	(266,280)	(10,782)	(236,916)	5,728,508
01-133	OFFICE OF ELDERLY AFFAIRS	3,722,874	0.1087%	0.1090%	-0.0003%	7,358,374	150,255	299,404	0	44,586	276,308	(21,927)	(90,149)	(245,864)	7,770,986
01-254	LOUISIANA STATE RACING COMMISSION	2,540,219	0.0350%	0.0352%	-0.0002%	2,377,915	48,368	96,379	0	14,352	88,945	(16,285)	(28,600)	(79,564)	2,501,510
01-255	OFFICE OF FINANCIAL INSTITUTIONS	5,089,188	0.2259%	0.2223%	0.0035%	15,005,198	312,205	622,110	0	92,642	574,122	238,705	62,552	(760,732)	16,146,802
03-130	DEPARTMENT OF VETERANS AFFAIRS	4,090,983	0.0994%	0.0980%	0.0014%	6,615,623	137,443	273,874	0	40,784	252,748	95,265	25,086	(332,449)	7,108,375
03-131	LOUISIANA VETERANS HOME	2,934,290	0.1137%	0.1221%	-0.0085%	8,241,007	157,089	313,021	0	46,614	288,875	(570,885)	(181,170)	(170,126)	8,124,425
03-132	NORTHEAST LOUISIANA VETERANS HOME	3,384,577	0.0449%	0.0461%	-0.0013%	3,114,195	62,022	123,588	0	18,404	114,054	(85,858)	(138,700)	0	3,207,706
03-134	SOUTHWEST LOUISIANA VETERANS HOME	3,437,731	0.0773%	0.0755%	0.0018%	5,098,227	106,889	212,991	0	31,718	196,562	120,817	(167,837)	(71,199)	5,528,169
03-135	NORTHWEST LOUISIANA VETERANS HOME	3,579,794	0.0456%	0.0417%	0.0039%	2,813,869	63,037	125,609	0	18,705	115,920	263,992	(140,978)	10	3,260,163
03-136	SOUTHEAST LOUISIANA VETERANS HOME	3,398,192	0.0522%	0.0530%	-0.0008%	3,576,401	72,094	143,656	0	21,393	132,575	(56,314)	(161,222)	0	3,728,582
04-139	SECRETARY OF STATE	28,375,474	0.8825%	0.8619%	0.0205%	58,169,295	1,219,697	2,430,408	0	361,924	2,242,931	1,384,312	(346,208)	(2,381,382)	63,080,977
04-141	OFFICE OF THE ATTORNEY GENERAL	31,183,281	0.5551%	0.5539%	0.0011%	37,383,690	767,216	1,528,779	0	227,658	1,410,851	76,803	(545,088)	(1,170,625)	39,679,284
04-146	LIEUTENANT GOVERNOR	1,036,030	0.0220%	0.0238%	-0.0018%	1,606,674	30,367	60,510	0	9,011	55,842	(123,974)	(15,943)	(51,965)	1,570,521
04-147	STATE TREASURER	4,309,823	0.1424%	0.1309%	0.0115%	8,834,056	196,799	392,148	0	58,397	361,899	774,971	(139,905)	(300,194)	10,178,171
04-158	PUBLIC SERVICE COMMISSION	3,821,605	0.1183%	0.1268%	-0.0086%	8,560,342	163,460	325,717	0	48,504	300,591	(579,131)	10,207	(375,751)	8,453,940
04-160	AGRICULTURE AND FORESTRY	29,121,270	1.6362%	1.6347%	0.0015%	110,319,036	2,261,464	4,506,265	0	671,051	4,158,660	100,428	750,468	(5,807,743)	116,959,628
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	2,324,009	0.0273%	0.0273%	0.0001%	1,839,967	37,758	75,238	0	11,204	69,435	3,643	(84,438)	0	1,952,807
04-165	COMMISSIONER OF INSURANCE	13,320,360	0.4928%	0.4964%	-0.0036%	33,497,884	681,118	1,357,217	0	202,110	1,252,524	(241,255)	(246,181)	(1,276,992)	35,226,425
05-251	DED-OFFICE OF SECRETARY	2,957,244	0.0921%	0.0849%	0.0072%	5,729,391	127,254	253,570	0	37,760	234,010	483,976	33,663	(318,239)	6,581,386
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	5,591,051	0.0537%	0.0501%	0.0037%	3,379,080	74,275	148,002	0	22,040	136,586	247,497	(166,099)	0	3,841,380

OSRAP #	Employer Name	Covered- Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/23 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/23 (measurement period)	**Ending Total OPEB Liability at 6/30/24 (dollars)
12-440	OFFICE OF REVENUE	33,561,561	1.5114%	1.5632%	-0.0518%	105,492,378	2,088,939	4,162,487	0	619,857	3,841,401	(3,496,688)	298,959	(4,970,421)	108,036,913
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	306,875	0.0056%	0.0000%	0.0056%	0	7,714	15,372	0	2,289	14,186	376,668	(17,252)	0	398,978
17-560	STATE CIVIL SERVICE	7,132,973	0.2605%	0.2563%	0.0042%	17,295,504	360,063	717,473	0	106,842	662,128	285,123	(219,767)	(585,436)	18,621,931
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,332,638	0.0322%	0.0410%	-0.0088%	2,769,983	44,531	88,735	0	13,214	81,890	(595,668)	(16,880)	(82,704)	2,303,100
17-562	ETHICS ADMINISTRATION	2,278,043	0.0501%	0.0411%	0.0090%	2,776,399	69,306	138,101	0	20,565	127,448	607,567	(76,376)	(78,612)	3,584,399
17-565	BOARD OF TAX APPEALS	738,798	0.0126%	0.0125%	0.0001%	843,812	17,361	34,593	0	5,151	31,925	3,851	(9,269)	(29,554)	897,870
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,875,405	0.0853%	0.0848%	0.0005%	5,724,167	117,932	234,995	0	34,994	216,868	34,050	36,033	(299,763)	6,099,277
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	4,950,141	0.1195%	0.1255%	-0.0060%	8,469,156	165,133	329,050	0	49,000	303,667	(406,273)	(13,427)	(355,858)	8,540,449
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	3,887,656	0.1023%	0.0942%	0.0081%	6,355,814	141,397	281,752	0	41,957	260,018	548,104	(83,542)	(232,662)	7,312,838
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	2,543,227	0.0536%	0.0519%	0.0017%	3,504,359	74,124	147,703	0	21,995	136,309	114,876	(50,165)	(115,598)	3,833,603
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	4,210,317	0.1102%	0.1083%	0.0019%	7,309,725	152,290	303,457	0	45,189	280,049	126,057	(5,195)	(335,369)	7,876,205
23-949	SUPREME COURT	7,462,090	0.1252%	0.1282%	-0.0030%	8,651,249	172,991	344,707	0	51,332	318,117	(204,713)	(63,403)	(323,453)	8,946,826
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,122,981	0.0309%	0.0326%	-0.0017%	2,198,476	42,726	85,138	0	12,678	78,570	(112,300)	42,369	(137,918)	2,209,741
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	1,820,915	0.0300%	0.0289%	0.0011%	1,952,291	41,485	82,664	0	12,310	76,288	73,280	56,853	(149,626)	2,145,546
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,417,917	0.0177%	0.0161%	0.0016%	1,085,262	24,423	48,667	0	7,247	44,913	107,241	35,191	(89,809)	1,263,135
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	2,138,765	0.0214%	0.0179%	0.0034%	1,210,875	29,544	58,870	0	8,767	54,329	231,644	34,614	(100,682)	1,527,960
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,128,962	0.0098%	0.0097%	0.0000%	656,873	13,498	26,896	0	4,005	24,821	2,170	(2,100)	(28,085)	698,078
21-800	OFFICE OF GROUP BENEFITS	2,839,912	0.2947%	0.3014%	-0.0067%	20,340,542	407,306	811,611	0	120,861	749,005	(453,187)	434,681	(1,345,533)	21,065,286
21-804	OFFICE OF RISK MANAGEMENT	2,783,222	0.1169%	0.1086%	0.0083%	7,329,675	161,574	321,958	0	47,944	297,123	559,444	47,920	(409,247)	8,356,393
SA-951	HOUSE OF REPRESENTATIVES	14,344,467	0.0570%	0.0611%	-0.0042%	4,126,257	78,756	156,931	0	23,369	144,825	(280,897)	(8,178)	(167,942)	4,073,121
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	997,112	0.0038%	0.0004%	0.0034%	25,680	5,225	10,412	0	1,550	9,609	229,447	(11,685)	0	270,238
SA-955	LEGISLATIVE FISCAL OFFICE	1,494,620	0.0032%	0.0033%	-0.0001%	221,380	4,377	8,721	0	1,299	8,048	(7,689)	4,769	(14,556)	226,348
SA-962	LOUISIANA STATE LAW INSTITUTE	326,528	0.0125%	0.0118%	0.0007%	794,321	17,297	34,466	0	5,133	31,808	50,229	11,165	(49,845)	894,573
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	18,250,114	0.2045%	0.2030%	0.0014%	13,701,835	282,625	563,168	0	83,864	519,726	97,774	(89,425)	(542,605)	14,616,962
SA 952	SENATE	10,339,053	0.0609%	0.0580%	0.0029%	3,917,245	84,225	167,829	0	24,992	154,883	195,149	24,451	(212,801)	4,355,972
06-261	DCRT - OFFICE OF THE SECRETARY	2,831,090	0.0928%	0.0877%	0.0051%	5,917,709	128,298	255,651	0	38,070	235,930	346,639	(35,327)	(251,584)	6,635,386
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,149,909	0.1120%	0.1153%	-0.0033%	7,779,352	154,761	308,382	0	45,923	284,594	(222,904)	29,685	(375,775)	8,004,018
06-263	DCRT - OFFICE OF STATE MUSEUMS	3,225,544	0.0808%	0.0783%	0.0025%	5,283,317	111,655	222,488	0	33,132	205,326	168,424	(115,221)	(134,471)	5,774,649
06-264	DCRT- OFFICE OF STATE PARKS	9,369,125	0.3758%	0.3617%	0.0141%	24,409,034	519,370	1,034,913	0	154,114	955,082	949,998	(212,854)	(948,604)	26,861,052
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	2,337,412	0.0347%	0.0370%	-0.0023%	2,496,794	47,970	95,587	0	14,234	88,214	(154,570)	(41,186)	(66,089)	2,480,954
06-267	DCRT - OFFICE OF TOURISM	2,715,567	0.0786%	0.0785%	0.0001%	5,300,670	108,702	216,604	0	32,256	199,895	6,892	(27,059)	(216,031)	5,621,930
07-273	DOTD - ADMINISTRATION	11,950,638	0.5260%	0.5228%	0.0032%	35,283,135	727,011	1,448,665	0	215,728	1,336,918	214,293	199,439	(1,825,242)	37,599,947
07-276	DOTD - ENGINEERING & OPERATIONS	186,666,589	9.5253%	9.6209%	-0.0956%	649,273,963	13,165,445	26,233,887	0	3,906,620	24,210,254	(6,450,769)	1,040,687	(30,482,363)	680,897,724
08-400	DPSC - CORRECTIONS	201,029,648	8.9298%	8.8329%	0.0969%	596,091,503	12,342,318	24,593,698	0	3,662,371	22,696,587	6,541,266	(1,105,406)	(26,495,525)	638,326,813
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	30,333,881	1.2606%	1.2384%	0.0221%	83,576,841	1,742,299	3,471,761	0	516,997	3,203,956	1,493,619	475,137	(4,371,413)	90,109,198
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	5,804,108	0.3060%	0.3122%	-0.0062%	21,070,940	423,003	842,890	0	125,519	777,871	(417,150)	55,826	(1,001,782)	21,877,118
08-419	DPSC - OFFICE OF STATE POLICE	100,457,911	5.5302%	5.5032%	0.0270%	371,385,826	7,643,538	15,230,759	0	2,268,089	14,055,887	1,821,755	(2,117,021)	(14,976,103)	395,312,731

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08-420	DPSC - OFFICE OF MOTOR VEHICLES	18,923,334	1.1255%	1.1279%	-0.0024%	76,115,360	1,555,628	3,099,795	0	461,606	2,860,682	(159,403)	(223,871)	(3,254,956)	80,454,842
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	10,068,709	0.2467%	0.2485%	-0.0018%	16,768,003	340,909	679,306	0	101,159	626,906	(122,591)	(194,314)	(568,056)	17,631,323
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	214,396	0.0086%	0.0078%	0.0007%	529,748	11,831	23,574	0	3,511	21,756	47,902	2,870	(29,327)	611,864
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	422,478	0.0167%	0.0155%	0.0012%	1,046,550	23,114	46,059	0	6,859	42,506	82,051	(22,015)	(29,675)	1,195,448
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	539,264	0.0213%	0.0267%	-0.0054%	1,801,030	29,449	58,681	0	8,739	54,155	(363,131)	(11,238)	(54,619)	1,523,066
17-563	STATE POLICE COMMISSION	352,091	0.0084%	0.0080%	0.0003%	542,663	11,574	23,064	0	3,435	21,285	22,477	(21,418)	(4,466)	598,613
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	378,786	0.0054%	0.0075%	-0.0021%	504,857	7,401	14,748	0	2,196	13,610	(143,480)	2,600	(19,151)	382,781
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	48,528,801	2.1872%	2.1618%	0.0254%	145,888,530	3,023,022	6,023,771	0	897,030	5,559,109	1,715,206	(167,843)	(6,592,494)	156,346,331
09-307	LDH-OFFICE OF THE SECRETARY	30,580,278	0.9655%	0.9505%	0.0150%	64,145,060	1,334,469	2,659,107	0	395,981	2,453,988	1,012,476	332,130	(3,316,383)	69,016,828
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	20,006,602	0.7847%	0.7830%	0.0017%	52,842,216	1,084,623	2,161,254	0	321,843	1,994,539	116,159	416,414	(2,841,938)	56,095,109
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	869,092	0.0085%	0.0075%	0.0010%	506,320	11,765	23,444	0	3,491	21,635	68,139	(26,311)	0	608,484
09-326	LDH - OFFICE OF PUBLIC HEALTH	74,209,753	2.6862%	2.6859%	0.0002%	181,262,392	3,712,716	7,398,077	0	1,101,685	6,827,403	16,710	485,970	(8,788,658)	192,016,295
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	56,042,049	3.1367%	3.2239%	-0.0872%	217,567,069	4,335,400	8,638,857	0	1,286,456	7,972,472	(5,884,463)	3,030,175	(12,725,361)	224,220,604
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	53,787,401	2.7273%	2.7803%	-0.0530%	187,631,391	3,769,544	7,511,315	0	1,118,548	6,931,906	(3,577,556)	1,353,210	(9,782,983)	194,955,376
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effective 7/1/22)	145,034	0.0004%	0.0000%	0.0004%	0	589	1,173	0	175	1,082	28,740	(1,316)	0	30,442
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	167,642,907	8.0963%	8.0883%	0.0080%	545,847,620	11,190,324	22,298,198	0	3,320,537	20,578,157	537,253	541,084	(25,565,829)	578,747,344
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	13,807,517	0.2839%	0.2742%	0.0096%	18,506,811	392,344	781,798	0	116,421	721,491	650,000	(473,040)	(404,353)	20,291,472
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435 active employees)	8,769,722	0.2741%	0.1642%	0.1099%	11,081,350	378,876	754,961	0	112,425	696,725	7,417,871	(194,275)	(653,000)	19,594,933
11-432	DNR - OFFICE OF CONSERVATION	10,242,966	0.3233%	0.3090%	0.0143%	20,854,049	446,913	890,533	0	132,614	821,839	967,168	(12,940)	(986,484)	23,113,692
11-434	DNR - OFFICE OF MINERAL RESOURCES (only include retirees, merged with 431)	0	0.0791%	0.1409%	-0.0618%	9,506,997	109,353	217,900	0	32,449	201,092	(4,167,671)	205,613	(450,158)	5,655,575
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT (only include retirees, merged with 431)	0	0.0460%	0.1065%	-0.0605%	7,184,757	63,575	126,682	0	18,865	116,910	(4,080,600)	57,701	(199,873)	3,288,017
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	40,457,674	1.6163%	1.5727%	0.0437%	106,131,946	2,234,031	4,451,602	0	662,910	4,108,214	2,948,075	(941,064)	(4,054,864)	115,540,850
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	35,853,967	2.3075%	2.3330%	-0.0256%	157,445,057	3,189,256	6,355,013	0	946,357	5,864,800	(1,724,712)	777,683	(7,909,766)	164,943,688
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	2,579,494	0.0515%	0.0513%	0.0002%	3,464,395	71,191	141,857	0	21,125	130,915	11,616	399,356	(558,560)	3,681,896

OSRAP #	Employer Name	Covered- Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/23 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/23 (measurement period)	**Ending Total OPEB Liability at 6/30/24 (dollars)
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	16,244,230	1.5178%	1.4871%	0.0307%	100,360,634	2,097,859	4,180,261	0	622,504	3,857,804	2,070,577	(2,549,198)	(2,142,211)	108,498,229
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	11,670,744	0.2806%	0.2847%	-0.0041%	19,212,127	387,783	772,708	0	115,068	713,103	(278,042)	585,063	(1,452,255)	20,055,554
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	11,548,429	0.3044%	0.3111%	-0.0067%	20,995,358	420,783	838,466	0	124,860	773,788	(449,979)	622,977	(1,563,967)	21,762,285
19-656	SPECIAL SCHOOL DISTRICTS	11,993,847	0.7906%	0.7862%	0.0044%	53,055,551	1,092,706	2,177,362	0	324,242	2,009,404	297,524	445,184	(2,888,786)	56,513,187
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	4,984,278	0.1214%	0.1131%	0.0083%	7,629,796	167,761	334,286	0	49,780	308,500	561,404	(63,569)	(311,593)	8,676,366
19-658	THRIVE ACADEMY	2,561,996	0.0158%	0.0134%	0.0024%	905,749	21,808	43,456	0	6,471	40,104	159,079	(48,770)	0	1,127,898
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	0	0.0000%	0.0000%	0.0000%									0	
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	3,416,609	0.1287%	0.1283%	0.0004%	8,658,426	177,919	354,527	0	52,794	327,179	28,742	60,573	(458,450)	9,201,711
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	705,253	0.0226%	0.0198%	0.0029%	1,335,474	31,295	62,359	0	9,286	57,549	192,545	11,769	(81,754)	1,618,524
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	4,885,681	0.1051%	0.1015%	0.0036%	6,848,736	145,228	289,387	0	43,094	267,064	242,268	(155,740)	(169,032)	7,511,005
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	30,064,366	0.9231%	0.9230%	0.0001%	62,290,965	1,275,876	2,542,352	0	378,594	2,346,240	5,670	818,001	(3,671,223)	65,986,476
19-682	DOE - RECOVERY SCHOOL DISTRICT	709,308	0.0337%	0.0345%	-0.0008%	2,328,100	46,548	92,753	0	13,812	85,599	(55,312)	24,225	(128,320)	2,407,406
	<b>Government-Wide Entry Subtotals</b>	<b>1,611,662,287</b>	<b>68.2410%</b>	<b>68.2196%</b>	<b>0.0214%</b>	<b>4,603,852,326</b>	<b>94,319,503</b>	<b>187,944,064</b>	<b>0</b>	<b>27,987,697</b>	<b>173,446,416</b>	<b>1,443,320</b>	<b>1,061,332</b>	<b>(211,986,549)</b>	<b>4,878,068,109</b>
6-4	DIVISION OF ADMINISTRATIVE LAW	4,114,151	0.0781%	0.0823%	-0.0042%	5,556,889	107,995	215,195	0	32,046	198,595	(283,843)	9,819	(251,328)	5,585,369
6-6	OFFICE OF AIRCRAFT SERVICES	143,300	0.0100%	0.0100%	0.0001%	673,036	13,885	27,667	0	4,120	25,533	4,907	15,581	(46,631)	718,098
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	54,279,795	1.6038%	1.5396%	0.0642%	103,900,325	2,216,705	4,417,077	0	657,769	4,076,353	4,333,727	(1,549,344)	(3,407,839)	114,644,774
6-7	Administrative Services (now part of 815)	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
6-7	Office of Telecommunication Services (now part of 815)	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
6-9	OFFICE OF STATE PROCUREMENT	5,602,705	0.0968%	0.0945%	0.0023%	6,374,527	133,801	266,616	0	39,703	246,050	158,506	(89,919)	(209,298)	6,919,986
	<b>Subtotal Internal Service Totals</b>	<b>64,139,951</b>	<b>1.7888%</b>	<b>1.7264%</b>	<b>0.0624%</b>	<b>116,504,777</b>	<b>2,472,386</b>	<b>4,926,556</b>	<b>0</b>	<b>733,638</b>	<b>4,546,531</b>	<b>4,213,297</b>	<b>(1,613,863)</b>	<b>(3,915,095)</b>	<b>127,868,227</b>
<b>7-13</b>	<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>														
	BATON ROUGE COMMUNITY COLLEGE	16,946,404	0.3628%	0.3726%	-0.0098%	25,146,377	501,453	999,211	0	148,798	922,134	(662,160)	(264,342)	(857,050)	25,934,421
	BOSSIER PARISH COMMUNITY COLLEGE	13,328,533	0.3448%	0.3211%	0.0237%	21,670,791	476,547	949,583	0	141,407	876,334	1,597,358	(397,380)	(668,314)	24,646,325
	DELGADO COMMUNITY COLLEGE	33,275,216	0.8955%	0.8967%	-0.0012%	60,514,111	1,237,686	2,466,252	0	367,262	2,276,010	(82,202)	(260,080)	(2,507,737)	64,011,302
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	6,296,901	0.1311%	0.1277%	0.0033%	8,620,747	181,178	361,022	0	53,762	333,173	225,566	(52,094)	(353,072)	9,370,282
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	13,429,393	0.1846%	0.1744%	0.0102%	11,767,063	255,111	508,341	0	75,700	469,129	689,105	(303,920)	(266,580)	13,193,949
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	5,541,441	0.1551%	0.1539%	0.0012%	10,383,800	214,336	427,093	0	63,601	394,148	81,489	50,385	(529,701)	11,085,150
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	10,238,912	0.1450%	0.1408%	0.0042%	9,504,065	200,417	399,358	0	59,470	368,552	281,622	(158,412)	(289,778)	10,365,295

OSRAP #	Employer Name	Covered- Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/23 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/23 (measurement period)	**Ending Total OPEB Liability at 6/30/24 (dollars)
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	3,523,226	0.1166%	0.1164%	0.0003%	7,853,572	161,214	321,240	0	47,837	296,460	17,936	204,439	(564,959)	8,337,739
	LOUISIANA DELTA COMMUNITY COLLEGE	10,533,742	0.2353%	0.2404%	-0.0051%	16,224,733	325,230	648,064	0	96,506	598,073	(344,877)	48,635	(775,942)	16,820,423
	NUNEZ COMMUNITY COLLEGE	5,043,037	0.1329%	0.1389%	-0.0059%	9,372,910	183,756	366,158	0	54,526	337,914	(400,735)	5,773	(416,704)	9,503,599
	RIVER PARISHES COMMUNITY COLLEGE	6,366,452	0.1049%	0.1066%	-0.0017%	7,194,669	145,018	288,968	0	43,032	266,677	(113,937)	(151,605)	(172,697)	7,500,125
	SOUTH LA COMMUNITY COLLEGE	16,497,223	0.4520%	0.4505%	0.0015%	30,403,257	624,692	1,244,781	0	185,367	1,148,761	98,300	196,268	(1,593,257)	32,308,170
	SOWELA TECHNICAL COMMUNITY COLLEGE	10,366,076	0.2138%	0.2026%	0.0112%	13,669,428	295,475	588,772	0	87,677	543,355	757,575	(89,496)	(571,269)	15,281,517
	<b>Total LCTCS</b>	<b>151,386,556</b>	<b>3.4744%</b>	<b>3.4426%</b>	<b>0.0318%</b>	<b>232,325,523</b>	<b>4,802,112</b>	<b>9,568,843</b>	<b>0</b>	<b>1,424,945</b>	<b>8,830,721</b>	<b>2,145,042</b>	<b>(1,171,829)</b>	<b>(9,567,059)</b>	<b>248,358,297</b>
7-10	FEDERAL PROPERTY ASSISTANCE	350,338	0.0232%	0.0294%	-0.0061%	1,981,833	32,131	64,025	0	9,534	59,086	(412,991)	1,909	(73,762)	1,661,765
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	1,103,620	0.0465%	0.0470%	-0.0005%	3,173,718	64,329	128,184	0	19,088	118,296	(32,765)	(19,943)	(123,914)	3,326,992
7-12	PRISON ENTERPRISES	3,080,486	0.1734%	0.1695%	0.0039%	11,435,967	239,616	477,466	0	71,102	440,635	263,645	72,441	(608,290)	12,392,582
	<b>Total Proprietary Funds</b>	<b>4,534,444</b>	<b>0.2432%</b>	<b>0.2459%</b>	<b>-0.0027%</b>	<b>16,591,518</b>	<b>336,076</b>	<b>669,675</b>	<b>0</b>	<b>99,725</b>	<b>618,017</b>	<b>(182,111)</b>	<b>54,406</b>	<b>(805,967)</b>	<b>17,381,339</b>
7-15-1	<b>BARBERS EXAMINERS BOARD</b>	188,666	0.0089%	0.0088%	0.0001%	596,479	12,360	24,629	0	3,668	22,729	7,023	(27,641)	0	639,248
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	55,345	0.0014%	0.0013%	0.0001%	88,056	1,909	3,804	0	566	3,511	5,160	(4,269)	0	98,737
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	0	0.0021%	0.0040%	-0.0019%	271,415	2,888	5,754	0	857	5,310	(130,419)	9,272	(15,730)	149,347
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	523,620	0.0072%	0.0082%	-0.0011%	554,813	9,895	19,718	0	2,936	18,197	(71,652)	2,007	(24,136)	511,779
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	135,000	0.0003%	0.0002%	0.0002%	12,556	467	930	0	139	858	10,238	(1,044)	0	24,144
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	236,436	0.0030%	0.0028%	0.0003%	186,034	4,214	8,397	0	1,250	7,749	19,712	(9,423)	0	217,932
7-15-12	LOUISIANA BOARD OF PHARMACY	1,516,072	0.0232%	0.0242%	-0.0010%	1,632,826	32,055	63,874	0	9,512	58,947	(67,676)	(16,692)	(54,993)	1,657,854
7-15-13	<b>LOUISIANA CEMETERY BOARD</b>	61,375	0.0060%	0.0034%	0.0027%	227,883	8,351	16,641	0	2,478	15,358	179,891	(14,929)	(3,747)	431,927
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
7-15-17	LOUISIANA REAL ESTATE COMMISSION	1,013,357	0.0393%	0.0448%	-0.0054%	3,022,850	54,382	108,362	0	16,137	100,004	(367,585)	(23,182)	(98,431)	2,812,537
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	464,193	0.0082%	0.0076%	0.0007%	510,254	11,366	22,648	0	3,373	20,901	44,713	(17,413)	(8,005)	587,838
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	181,471	0.0067%	0.0063%	0.0004%	426,853	9,312	18,555	0	2,763	17,124	27,810	(11,961)	(8,863)	481,593
7-15-26	<b>LOUISIANA STATE BOARD OF MEDICAL EXAMINERS</b>	3,055,937	0.0777%	0.0785%	-0.0008%	5,294,592	107,352	213,912	0	31,855	197,412	(52,982)	(128,695)	(111,374)	5,552,072
7-15-27	LOUISIANA STATE BOARD OF NURSING	3,488,064	0.0581%	0.0579%	0.0002%	3,907,265	80,352	160,113	0	23,843	147,762	16,062	(86,020)	(93,671)	4,155,706
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	898,927	0.0173%	0.0188%	-0.0015%	1,268,780	23,899	47,622	0	7,092	43,949	(101,870)	773	(54,218)	1,236,026

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7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	234,745	0.0068%	0.0067%	0.0001%	455,090	9,408	18,746	0	2,792	17,300	4,265	(20,667)	(372)	486,563
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	130,096	0.0022%	0.0019%	0.0003%	129,341	3,078	6,134	0	913	5,661	20,969	(6,884)	0	159,213
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	54,804	0.0008%	0.0008%	-0.0001%	56,449	1,046	2,084	0	310	1,924	(5,373)	(2,339)	0	54,101
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	357,047	0.0090%	0.0105%	-0.0015%	709,564	12,473	24,854	0	3,701	22,937	(100,551)	30,820	(58,713)	645,085
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	169,354	0.0011%	0.0007%	0.0004%	49,576	1,569	3,127	0	466	2,886	27,056	(2,025)	(1,485)	81,171
7-15-39	STATE BOARD OF VETERINARY MEDICINE	79,527	0.0002%	0.0003%	-0.0001%	19,775	224	447	0	67	413	(8,821)	(502)	0	11,603
7-15-45	CHIROPRACTIC EXAMINERS BOARD	156,648	0.0024%	0.0023%	0.0002%	154,500	3,384	6,744	0	1,004	6,223	10,743	(7,568)	0	175,030
7-15-49	LA BD OF DIETETICS & NUTRITION	50,091	0.0003%	0.0002%	0.0001%	13,120	360	718	0	107	662	4,462	(805)	0	18,623
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	207,598	0.0024%	0.0020%	0.0004%	138,166	3,382	6,738	0	1,003	6,218	26,942	(6,382)	(1,180)	174,887
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	260,360	0.0051%	0.0045%	0.0006%	301,879	7,029	14,006	0	2,086	12,926	41,322	(11,150)	(4,569)	363,529
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	171,467	0.0030%	0.0042%	-0.0012%	283,083	4,124	8,218	0	1,224	7,584	(81,710)	(1,046)	(8,177)	213,300
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	107,009	0.0004%	0.0003%	0.0002%	17,946	604	1,203	0	179	1,110	11,526	15,700	(17,050)	31,218
	<b>Subtotal Enterprise Boards</b>	<b>13,797,209</b>	<b>0.2934%</b>	<b>0.3012%</b>	<b>-0.0079%</b>	<b>20,329,145</b>	<b>405,484</b>	<b>807,981</b>	<b>0</b>	<b>120,321</b>	<b>745,655</b>	<b>(530,745)</b>	<b>(342,065)</b>	<b>(564,713)</b>	<b>20,971,063</b>
	<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>169,718,209</b>	<b>4.0109%</b>	<b>3.9897%</b>	<b>0.0212%</b>	<b>269,246,186</b>	<b>5,543,672</b>	<b>11,046,499</b>	<b>0</b>	<b>1,644,990</b>	<b>10,194,393</b>	<b>1,432,186</b>	<b>(1,459,487)</b>	<b>(10,937,739)</b>	<b>286,710,699</b>
	<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>1,845,520,447</b>	<b>74.0407%</b>	<b>73.9357%</b>	<b>0.1050%</b>	<b>4,989,603,289</b>	<b>102,335,561</b>	<b>203,917,119</b>	<b>0</b>	<b>30,366,325</b>	<b>188,187,340</b>	<b>7,088,803</b>	<b>(2,012,019)</b>	<b>(226,839,383)</b>	<b>5,292,647,035</b>
	COMPONENT UNITS														
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	12,014,920	0.3430%	0.3504%	-0.0074%	23,647,901	474,048	944,603	0	140,666	871,738	(501,776)	(141,426)	(918,680)	24,517,074
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	9,446,134	0.2107%	0.2075%	0.0032%	14,003,615	291,162	580,179	0	86,397	535,425	212,823	(141,477)	(509,644)	15,058,480
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	5,944,882	0.1746%	0.1664%	0.0082%	11,227,919	241,334	480,891	0	71,612	443,796	555,607	(149,933)	(389,760)	12,481,466
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	4,676,468	0.1190%	0.1064%	0.0125%	7,181,650	164,426	327,641	0	48,791	302,367	846,708	(109,521)	(258,183)	8,503,879
20-2	<b>GREATER BATON ROUGE PORT COMMISSION (12/31 YE)</b>	1,866,658	0.0643%	0.0612%	0.0031%	4,132,878	88,903	177,151	0	26,380	163,486	207,946	(104,691)	(94,121)	4,597,932
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	7,190,774	0.1798%	0.1692%	0.0106%	11,420,038	248,552	495,272	0	73,753	457,068	715,882	(64,793)	(491,039)	12,854,733
20-27	NORTHEAST DELTA HUMAN SVC AUTH	5,370,134	0.1163%	0.1223%	-0.0059%	8,250,443	160,759	320,334	0	47,703	295,624	(401,115)	(3,061)	(356,443)	8,314,245
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,005,680	0.0196%	0.0201%	-0.0006%	1,356,689	27,025	53,851	0	8,019	49,697	(37,159)	(13,215)	(47,220)	1,397,686



OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/23 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/23 (measurement period)	**Ending Total OPEB Liability at 6/30/24 (dollars)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	674,506	0.0289%	0.0295%	-0.0006%	1,990,076	39,943	79,592	0	11,852	73,452	(39,797)	(27,459)	(61,865)	2,065,794
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	166,161	0.0062%	0.0073%	-0.0011%	495,027	8,558	17,053	0	2,539	15,738	(77,166)	15,992	(35,130)	442,611
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	168,542	0.0043%	0.0043%	0.0000%	291,280	5,944	11,844	0	1,764	10,930	(1,065)	(5,351)	(7,941)	307,405
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	83,885	0.0010%	0.0009%	0.0001%	62,324	1,426	2,841	0	423	2,622	7,286	11,279	(14,467)	73,733
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	4,368,962	0.0974%	0.0939%	0.0035%	6,339,861	134,684	268,376	0	39,965	247,674	236,291	(143,672)	(157,519)	6,965,659
20-14-4	BOSSIER LEVEE DISTRICT	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	173,530	0.0166%	0.0170%	-0.0004%	1,146,315	22,953	45,738	0	6,811	42,210	(25,577)	14,381	(65,711)	1,187,119
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	436,420	0.0062%	0.0061%	0.0001%	409,361	8,582	17,101	0	2,547	15,782	9,673	(19,192)	0	443,853
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	2,008,934	0.0958%	0.1006%	-0.0048%	6,790,025	132,362	263,748	0	39,276	243,403	(327,266)	(76,483)	(219,515)	6,845,549
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	906,376	0.0562%	0.0553%	0.0009%	3,730,464	77,639	154,706	0	23,038	142,772	60,371	(28,608)	(145,014)	4,015,367
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	938,360	0.0220%	0.0181%	0.0039%	1,218,740	30,353	60,482	0	9,007	55,816	263,281	(35,873)	(32,004)	1,569,801
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	2,181,790	0.1280%	0.1312%	-0.0033%	8,857,042	176,860	352,418	0	52,480	325,233	(221,564)	(10,323)	(385,187)	9,146,959
20-14-5	CADDO LEVEE DISTRICT	510,434	0.0100%	0.0092%	0.0008%	623,783	13,873	27,645	0	4,117	25,512	53,610	(10,097)	(20,928)	717,515
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	457,456	0.0071%	0.0066%	0.0005%	445,548	9,834	19,596	0	2,918	18,085	34,629	(21,456)	(536)	508,618
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	1,489,047	0.0443%	0.0407%	0.0036%	2,747,248	61,247	122,043	0	18,174	112,629	243,234	(110,525)	(26,441)	3,167,609
20-18	LOUISIANA HOUSING CORPORATION	8,815,867	0.1380%	0.1397%	-0.0017%	9,426,890	190,688	379,971	0	56,583	350,660	(116,262)	(262,811)	(163,621)	9,862,098
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	6,680,153	0.2035%	0.1970%	0.0065%	13,293,446	281,219	560,365	0	83,447	517,140	437,486	(67,187)	(561,698)	14,544,218
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	4,762,724	0.1108%	0.1053%	0.0055%	7,109,299	153,166	305,204	0	45,449	281,661	369,279	(179,075)	(163,448)	7,921,535
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	5,065,591	0.0923%	0.0927%	-0.0004%	6,253,004	127,564	254,188	0	37,852	234,580	(24,504)	284,160	(569,429)	6,597,415
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	1,829,484	0.0143%	0.0131%	0.0012%	884,216	19,734	39,322	0	5,856	36,289	79,305	85,237	(129,367)	1,020,591
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	5,394,370	0.0536%	0.0543%	-0.0007%	3,666,238	74,112	147,679	0	21,992	136,287	(47,583)	78,325	(244,061)	3,832,989
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	389,051	0.0362%	0.0368%	-0.0006%	2,483,852	50,019	99,669	0	14,842	91,981	(41,611)	77,582	(189,438)	2,586,895
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	2,545,642	0.0734%	0.0705%	0.0029%	4,755,656	101,412	202,078	0	30,092	186,490	195,962	(60,741)	(166,046)	5,244,903

OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/23 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/23 (measurement period)	**Ending Total OPEB Liability at 6/30/24 (dollars)
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	0	0.0174%	0.0193%	-0.0019%	1,305,693	24,073	47,969	0	7,143	44,269	(130,284)	45,806	(99,640)	1,245,029
20-31	SABINE RIVER AUTHORITY	1,716,838	0.0634%	0.0625%	0.0009%	4,219,918	87,683	174,721	0	26,019	161,243	61,356	(8,042)	(188,043)	4,534,855
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	7,983,520	0.1870%	0.1842%	0.0028%	12,432,732	258,493	515,082	0	76,703	475,349	188,592	(119,619)	(458,445)	13,368,887
	<b>CU Subtotal</b>	<b>107,263,293</b>	<b>2.7411%</b>	<b>2.6998%</b>	<b>0.0413%</b>	<b>182,199,171</b>	<b>3,788,631</b>	<b>7,549,347</b>	<b>0</b>	<b>1,124,211</b>	<b>6,967,005</b>	<b>2,786,592</b>	<b>(1,301,872)</b>	<b>(7,170,583)</b>	<b>195,942,502</b>
<b>20-C-1</b>	<b>LSU System</b>														
	LSU - BATON ROUGE	306,838,254	2.0996%	2.1633%	-0.0637%	145,990,781	2,901,996	5,782,610	0	861,118	5,336,551	(4,296,339)	1,039,122	(7,528,810)	150,087,028
	LSU - ALEXANDRIA CAMPUS	11,849,523	0.1468%	0.1394%	0.0075%	9,405,161	202,961	404,426	0	60,225	373,229	504,702	(1,702)	(452,175)	10,496,826
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	160,960,567	1.5169%	1.5029%	0.0140%	101,425,541	2,096,637	4,177,826	0	622,141	3,855,557	946,007	(537,159)	(4,151,517)	108,435,033
	LSU - EUNICE CAMPUS	6,907,254	0.0463%	0.0445%	0.0018%	3,002,473	63,970	127,469	0	18,982	117,636	120,969	46,745	(189,800)	3,308,444
	PAUL M HEBERT LAW CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	51,341,960	0.7112%	0.7237%	-0.0125%	48,840,477	982,960	1,958,678	0	291,677	1,807,589	(845,923)	469,985	(2,668,163)	50,837,280
	PENNINGTON BIOMEDICAL RESEARCH CTR.	24,533,197	0.0806%	0.0785%	0.0021%	5,300,728	111,442	222,062	0	33,068	204,933	140,585	(143,617)	(105,598)	5,763,603
	LSUHSC - HEALTH CARE SERVICES DI VISION	3,586,656	0.0823%	0.0799%	0.0023%	5,393,577	113,708	226,578	0	33,741	209,100	158,379	165,728	(420,011)	5,880,799
	E A CONWAY MEDICAL CENTER	0	0.2401%	0.2824%	-0.0423%	19,058,918	331,876	661,307	0	98,479	610,295	(2,854,551)	676,358	(1,418,527)	17,164,155
	EARL K LONG MEDICAL CENTER	0	0.2963%	0.3028%	-0.0066%	20,436,117	409,482	815,946	0	121,507	753,006	(442,543)	638,292	(1,554,009)	21,177,797
	HUEY P LONG MEDICAL CENTER	67,570	0.1077%	0.1151%	-0.0075%	7,770,422	148,837	296,578	0	44,165	273,700	(503,211)	272,023	(604,865)	7,697,649
	UNIVERSITY MEDICAL CENTER	0	0.1946%	0.1963%	-0.0018%	13,250,402	268,911	535,841	0	79,795	494,507	(120,404)	496,816	(1,098,178)	13,907,690
	W O MOSS REGIONAL MEDICAL CENTER	0	0.0541%	0.0570%	-0.0028%	3,844,342	74,828	149,105	0	22,204	137,603	(190,749)	125,000	(292,337)	3,869,996
	LALLIE KEMP REGIONAL MEDICAL CENTER	12,799,400	0.2419%	0.2349%	0.0070%	15,852,243	334,316	666,168	0	99,202	614,781	471,244	(77,421)	(670,204)	17,290,330
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0.0475%	0.0537%	-0.0063%	3,625,748	65,597	130,711	0	19,465	120,628	(422,874)	159,458	(306,151)	3,392,581
	LEONARD J CHABERT MEDICAL CENTER	0	0.1244%	0.1323%	-0.0079%	8,927,675	171,937	342,607	0	51,019	316,179	(532,585)	368,575	(753,075)	8,892,333
	MEDICAL CENTER OF LA - NEW ORLEANS	0	0.9535%	1.0240%	-0.0705%	69,105,850	1,317,883	2,626,056	0	391,059	2,423,487	(4,758,179)	2,336,937	(5,284,098)	68,158,995
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	108,284,672	1.3700%	1.4411%	-0.0710%	97,252,085	1,893,600	3,773,249	0	561,893	3,482,188	(4,794,116)	1,740,487	(5,975,116)	97,934,271
	LSU - SHREVEPORT	20,332,319	0.1480%	0.1400%	0.0081%	9,445,289	204,592	407,676	0	60,709	376,229	544,222	(13,065)	(444,460)	10,581,192
	<b>Total - LSU</b>	<b>707,501,372</b>	<b>8.4618%</b>	<b>8.7119%</b>	<b>-0.2501%</b>	<b>587,927,829</b>	<b>11,695,532</b>	<b>23,304,893</b>	<b>0</b>	<b>3,470,449</b>	<b>21,507,198</b>	<b>(16,875,364)</b>	<b>7,762,559</b>	<b>(33,917,094)</b>	<b>604,876,002</b>
<b>20-C-2</b>	<b>University of Louisiana System:</b>														
	GRAMBLING STATE UNIVERSITY	24,553,252	0.5612%	0.5745%	-0.0133%	38,771,774	775,702	1,545,688	0	230,176	1,426,457	(896,937)	86,272	(1,820,962)	40,118,170
	LA TECH UNIVERSITY	51,090,674	1.4493%	1.4253%	0.0240%	96,189,047	2,003,191	3,991,622	0	594,413	3,683,716	1,619,846	(2,777)	(4,476,928)	103,602,131
	MCNEESE STATE UNIVERSITY	25,220,731	0.9341%	0.8960%	0.0381%	60,465,591	1,291,032	2,572,552	0	383,092	2,374,110	2,571,053	56,630	(2,943,745)	66,770,315
	NICHOLLS STATE UNIVERSITY	32,273,337	1.0466%	1.0475%	-0.0009%	70,693,139	1,446,622	2,882,586	0	429,260	2,660,229	(59,569)	87,336	(3,322,395)	74,817,209
	NORTHWESTERN STATE UNIVERSITY	36,305,485	1.0306%	1.0229%	0.0077%	69,033,215	1,424,442	2,838,388	0	422,679	2,619,440	517,353	(239,775)	(2,945,681)	73,670,060
	SOUTHEASTERN LA UNIVERSITY	57,867,892	1.7529%	1.7129%	0.0400%	115,598,711	2,422,796	4,827,742	0	718,923	4,455,339	2,698,068	(1,220,560)	(4,197,502)	125,303,518
	UNIVERSITY OF LA @ LAFAYETTE	104,095,338	2.4528%	2.4185%	0.0343%	163,212,208	3,390,102	6,755,227	0	1,005,955	6,234,141	2,314,783	(1,789,215)	(5,792,017)	175,331,183
	UNIVERSITY OF LA @ MONROE	48,759,652	1.1706%	1.1629%	0.0076%	78,480,994	1,617,911	3,223,901	0	480,087	2,975,215	516,006	(188,582)	(3,429,526)	83,676,006
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	1,674,243	0.0330%	0.0324%	0.0006%	2,186,012	45,550	90,764	0	13,516	83,762	38,021	(59,672)	(42,190)	2,355,763



OGB (OPEB Spreadsheet to be Complete)														Exhibit A
Schedule of Employer OPEB Amounts														
As of the Valuation dated July 1, 2023														
For FYE 6/30/24														
Deferred Outflows of Resources							Deferred Inflows of Resources							
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit	Total OPEB Expense	
<b>PRIMARY GOVERNMENT</b>														
01-100	EXECUTIVE OFFICE	89,363	279,144	80,329	0	0	(926,058)	(599,738)	(79,603)	36,796	(106,027)	(43,537)	(112,768)	
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0	0	0	0	0	0	
01-102	INSPECTOR GENERAL	50,355	157,294	674,284	0	0	(521,819)	(14,631)	(33,041)	20,734	358,634	(12,245)	367,123	
01-103	MENTAL HEALTH ADVOCACY SERVICE	57,823	180,624	290,632	0	0	(599,217)	0	(101,812)	23,809	182,869	(56,261)	150,417	
01-106	LOUISIANA TAX COMMISSION	86,998	271,757	10,054	62,343	0	(901,550)	(191,211)	0	35,822	(389,681)	36,973	(316,887)	
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	1,630,829	5,094,238	188,621	618,318	0	(16,900,077)	(3,376,182)	0	671,501	(1,326,541)	375,799	(279,241)	
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	305,985	955,809	788,397	0	0	(3,170,886)	(93,092)	(945,021)	125,991	426,976	(513,476)	39,491	
01-112	DEPARTMENT OF MILITARY AFFAIRS	500,330	1,562,887	1,375,739	0	0	(5,184,859)	(419,286)	(1,033,422)	206,013	625,955	(559,723)	272,246	
01-116	LOUISIANA PUBLIC DEFENDER BOARD	20,548	64,187	68,669	0	0	(212,939)	(240,243)	(26,471)	8,461	(47,399)	(16,219)	(55,157)	
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	115,611	361,134	297,226	0	0	(1,198,059)	(354,131)	(55,684)	47,603	99,957	(31,894)	115,667	
01-133	OFFICE OF ELDERLY AFFAIRS	156,831	489,895	365,804	0	0	(1,625,222)	(60,846)	(152,040)	64,576	383,681	(82,185)	366,072	
01-254	LOUISIANA STATE RACING COMMISSION	50,485	157,699	304,878	0	0	(523,165)	(54,468)	(38,463)	20,787	26,226	(16,547)	30,466	
01-255	OFFICE OF FINANCIAL INSTITUTIONS	325,869	1,017,920	681,455	149,518	0	(3,376,938)	(17,399)	0	134,178	336,959	89,214	560,351	
03-130	DEPARTMENT OF VETERANS AFFAIRS	143,459	448,123	275,323	88,900	0	(1,486,644)	(200,414)	0	59,070	(105)	48,432	107,397	
03-131	LOUISIANA VETERANS HOME	163,964	512,177	93,542	0	0	(1,699,140)	(702,355)	(438,103)	67,513	(224,412)	(277,564)	(434,463)	
03-132	NORTHEAST LOUISIANA VETERANS HOME	64,737	202,219	0	0	0	(670,859)	(177,931)	(174,114)	26,656	(235,238)	(79,263)	(287,845)	
03-134	SOUTHWEST LOUISIANA VETERANS HOME	111,567	348,505	591,316	0	0	(1,156,160)	0	(296,607)	45,938	388,633	(162,330)	272,241	
03-135	NORTHWEST LOUISIANA VETERANS HOME	65,795	205,526	379,183	0	0	(681,830)	(424,478)	(240,915)	27,092	(52,853)	(135,678)	(161,439)	
03-136	SOUTHEAST LOUISIANA VETERANS HOME	75,249	235,056	457,021	0	0	(779,795)	(53,857)	(272,956)	30,984	248,567	(140,779)	138,772	
04-139	SECRETARY OF STATE	1,273,077	3,976,725	3,120,438	0	0	(13,192,740)	(61,289)	(1,168,095)	524,195	1,385,651	(770,292)	1,139,553	
04-141	OFFICE OF THE ATTORNEY GENERAL	800,793	2,501,445	1,028,372	0	0	(8,298,516)	(1,296,455)	(996,601)	329,730	381,236	(563,690)	147,276	
04-146	LIEUTENANT GOVERNOR	31,696	99,008	319,873	2,569	0	(328,458)	(122,353)	(16,667)	13,051	89,260	(2,754)	99,558	
04-147	STATE TREASURER	205,412	641,648	798,390	0	0	(2,128,660)	(77,796)	(186,940)	84,579	217,233	(92,996)	208,816	
04-158	PUBLIC SERVICE COMMISSION	170,614	532,950	137,317	13,753	0	(1,768,055)	(861,788)	(18,464)	70,251	(535,134)	8,926	(455,957)	
04-160	AGRICULTURE AND FORESTRY	2,360,436	7,373,321	1,715,064	697,711	0	(24,460,909)	(885,201)	(100,026)	971,920	(146,081)	162,367	988,206	
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	39,411	123,108	51,080	0	0	(408,410)	(115,896)	(148,642)	16,228	280,619	(82,813)	214,034	
04-165	COMMISSIONER OF INSURANCE	710,927	2,220,730	370,875	0	0	(7,367,246)	(230,726)	(475,750)	292,727	311,934	(254,234)	350,428	
05-251	DED-OFFICE OF SECRETARY	132,823	414,901	679,508	108,723	0	(1,376,429)	(96,991)	0	54,690	(33,462)	85,909	107,138	
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	77,525	242,167	490,928	0	0	(803,385)	(258,819)	(281,261)	31,921	159,855	(150,585)	41,191	

OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit	Total OPEB Expense
12-440	OFFICE OF REVENUE	2,180,361	6,810,819	440,619	898,276	0	(22,594,814)	(3,942,820)	(98,636)	897,773	(319,681)	327,379	905,471
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	8,052	25,152	360,229	0	0	(83,442)	0	(13,418)	3,315	102,923	(3,834)	102,404
17-560	STATE CIVIL SERVICE	375,821	1,173,956	894,800	0	0	(3,894,586)	(872,702)	(309,683)	154,746	630,825	(162,528)	623,043
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	46,480	145,191	313,485	0	0	(481,670)	(834,421)	(53,220)	19,138	79,868	(32,860)	66,147
17-562	ETHICS ADMINISTRATION	72,339	225,966	623,351	0	0	(749,640)	(78,824)	(92,266)	29,786	192,168	(44,181)	177,773
17-565	BOARD OF TAX APPEALS	18,120	56,603	44,021	0	0	(187,780)	(1,277)	(16,156)	7,461	38,141	(8,573)	37,029
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	123,093	384,508	173,645	52,784	0	(1,275,601)	(235,553)	0	50,684	(93,194)	23,797	(18,713)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	172,360	538,404	0	12,291	0	(1,786,147)	(561,533)	(15,426)	70,970	(245,996)	9,227	(165,798)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	147,585	461,013	627,955	0	0	(1,529,405)	(16,941)	(116,190)	60,769	189,140	(39,997)	209,911
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	77,368	241,676	322,444	0	0	(801,759)	0	(66,480)	31,857	181,684	(35,511)	178,029
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	158,955	496,529	318,638	0	0	(1,647,228)	(70,846)	(61,614)	65,450	109,841	(53,320)	121,971
23-949	SUPREME COURT	180,562	564,022	498,350	102,561	0	(1,871,137)	(206,335)	(98,094)	74,347	141,917	9,576	225,840
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	44,596	139,306	298,783	70,350	0	(462,145)	(170,192)	0	18,363	(14,386)	41,492	45,469
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	43,301	135,259	158,209	112,949	0	(448,719)	(148,326)	0	17,829	(106,398)	44,912	(43,657)
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	25,492	79,630	167,710	50,841	0	(264,172)	(30,082)	0	10,496	(10,142)	25,526	25,880
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	30,837	96,325	288,821	56,443	0	(319,557)	(20,339)	0	12,697	68,407	20,229	101,334
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	14,088	44,008	42,568	4,831	0	(145,996)	(44,490)	(2,757)	5,801	(49,723)	5,084	(38,837)
21-800	OFFICE OF GROUP BENEFITS	425,132	1,327,989	1,038,427	812,973	0	(4,405,589)	(676,973)	0	175,050	(29,553)	480,420	625,917
21-804	OFFICE OF RISK MANAGEMENT	168,646	526,800	535,029	141,105	0	(1,747,654)	(569,376)	0	69,441	(340,771)	92,320	(179,011)
SA-951	HOUSE OF REPRESENTATIVES	82,202	256,776	112,734	8,621	0	(851,852)	(335,425)	(6,361)	33,847	4,305	72,985	111,137
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	5,454	17,036	226,592	940	0	(56,518)	(29,555)	(9,088)	2,246	53,269	(1,528)	53,987
SA-955	LEGISLATIVE FISCAL OFFICE	4,568	14,269	20,639	10,984	0	(47,338)	(38,727)	0	1,881	(27,345)	10,011	(15,453)
SA-962	LOUISIANA STATE LAW INSTITUTE	18,054	56,395	71,702	25,931	0	(187,091)	(30,428)	0	7,434	(28,380)	18,288	(2,658)
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	294,994	921,477	149,764	0	0	(3,056,988)	(729,705)	(108,254)	121,465	(321,009)	(43,280)	(242,824)
SA 952	SENATE	87,911	274,607	384,766	53,418	0	(911,007)	(204,839)	0	36,198	(148,700)	26,315	(86,188)
06-261	DCRT - OFFICE OF THE SECRETARY	133,913	418,305	705,835	397	0	(1,387,723)	(10,586)	(48,333)	55,139	361,793	(18,945)	397,987
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	161,534	504,586	28,530	42,840	0	(1,673,958)	(633,419)	0	66,512	(286,377)	17,353	(202,512)
06-263	DCRT - OFFICE OF STATE MUSEUMS	116,542	364,043	305,093	0	0	(1,207,709)	(50,544)	(182,689)	47,987	209,680	(89,294)	168,372
06-264	DCRT- OFFICE OF STATE PARKS	542,100	1,693,363	1,330,228	0	0	(5,617,714)	(75,576)	(345,100)	223,212	528,174	(189,495)	561,890
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	50,070	156,403	0	0	0	(518,866)	(348,374)	(60,086)	20,616	(169,622)	(22,300)	(171,306)
06-267	DCRT - OFFICE OF TOURISM	113,460	354,415	214,059	1,119	0	(1,175,769)	(52,006)	(39,851)	46,718	72,174	(12,844)	106,048
07-273	DOTD - ADMINISTRATION	758,828	2,370,361	268,505	431,929	0	(7,863,644)	(377,374)	0	312,451	(339,015)	278,807	252,244
07-276	DOTD - ENGINEERING & OPERATIONS	13,741,625	42,924,877	0	2,619,456	0	(142,402,787)	(9,441,625)	0	5,658,175	(5,915,546)	1,720,258	1,462,887
08-400	DPSC - CORRECTIONS	12,882,475	40,241,139	11,933,623	945,438	0	(133,499,517)	(3,680,705)	(4,284,067)	5,304,416	5,908,919	(2,301,410)	8,911,925
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	1,818,550	5,680,627	1,428,434	949,768	0	(18,845,416)	(3,253,764)	0	748,796	(1,753,113)	466,878	(537,438)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	441,516	1,379,168	37,040	166,001	0	(4,575,375)	(1,246,472)	0	181,796	(439,862)	105,729	(152,337)
08-419	DPSC - OFFICE OF STATE POLICE	7,978,055	24,921,144	12,251,909	0	0	(82,675,610)	(658)	(4,352,618)	3,284,999	9,241,372	(2,830,712)	9,695,660

OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit	Total OPEB Expense
08-420	DPSC - OFFICE OF MOTOR VEHICLES	1,623,710	5,072,001	111,214	7,879	0	(16,826,306)	(946,054)	(282,792)	668,570	(433,374)	(87,777)	147,419
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	355,829	1,111,507	696,278	0	0	(3,687,411)	(226,581)	(334,200)	146,514	463,958	(236,279)	374,193
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	12,348	38,573	228,001	6,030	0	(127,965)	(202,500)	(3,057)	5,085	69,589	(4,276)	70,397
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	24,126	75,363	154,096	0	0	(250,016)	0	(40,486)	9,934	68,626	(22,514)	56,046
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	30,738	96,017	0	0	0	(318,534)	(505,337)	(23,902)	12,656	(212,078)	(16,950)	(216,372)
17-563	STATE POLICE COMMISSION	12,081	37,738	47,864	0	0	(125,194)	(19,660)	(34,843)	4,974	(17,747)	(15,029)	(27,802)
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	7,725	24,131	96,769	2,975	0	(80,055)	(304,138)	(4,081)	3,181	(97,901)	(3,072)	(97,792)
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	3,155,324	9,856,322	2,768,168	48,646	0	(32,698,234)	(1,115,693)	(184,603)	1,299,218	2,236,752	(121,679)	3,414,292
09-307	LDH-OFFICE OF THE SECRETARY	1,392,872	4,350,931	2,124,339	409,662	0	(14,434,163)	0	(40,325)	573,521	1,189,129	120,864	1,883,514
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	1,132,091	3,536,325	989,736	390,698	0	(11,731,718)	(646,623)	(440,498)	466,143	(29,969)	(10,837)	425,337
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	12,280	38,360	112,527	0	0	(127,258)	(38,510)	(43,293)	5,056	71,216	(22,570)	53,703
09-326	LDH - OFFICE OF PUBLIC HEALTH	3,875,202	12,105,013	2,661,105	984,274	0	(40,158,242)	(198,110)	0	1,595,631	1,174,369	619,216	3,389,216
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	4,525,137	14,135,224	188,067	5,489,414	0	(46,893,444)	(10,164,716)	0	1,863,245	(5,508,438)	3,049,784	(595,409)
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	3,934,517	12,290,297	1,185,190	1,688,178	0	(40,772,921)	(10,583,835)	(854,252)	1,620,055	(5,605,053)	517,781	(3,467,218)
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effective 7/1/22)	614	1,919	27,485	0	0	(6,367)	0	(1,024)	253	7,853	(293)	7,813
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	11,680,064	36,485,154	5,775,641	976,238	0	(121,039,081)	(1,027,772)	(7,590)	4,809,318	6,221,166	652,036	11,682,520
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	409,515	1,279,207	1,507,609	0	0	(4,243,754)	(195,796)	(871,281)	168,620	970,120	(484,161)	654,579
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435 active employees)	395,458	1,235,296	7,154,704	146,727	0	(4,098,080)	(87,705)	(151,102)	162,831	2,025,436	77,727	2,265,994
11-432	DNR - OFFICE OF CONSERVATION	466,472	1,457,124	1,269,015	37,996	0	(4,833,992)	(121,635)	(10,065)	192,072	77,430	29,875	299,378
11-434	DNR - OFFICE OF MINERAL RESOURCES (only include retirees, merged with 431)	114,139	356,536	45,207	179,302	0	(1,182,806)	(4,277,283)	(8,047)	46,997	(1,175,388)	46,063	(1,082,328)
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT (only include retirees, merged with 431)	66,358	207,282	637,373	44,879	0	(687,655)	(3,902,515)	(115,682)	27,323	(730,282)	(66,963)	(769,922)
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	2,331,803	7,283,879	4,015,817	0	0	(24,164,186)	(856,144)	(1,714,024)	960,130	1,856,322	(983,576)	1,832,876
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	3,328,832	10,398,313	893,590	2,342,351	0	(34,496,283)	(4,550,812)	0	1,370,661	(1,226,091)	1,520,943	1,665,513
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	74,307	232,113	126,022	690,051	0	(770,031)	(83,571)	0	30,596	70,001	379,545	480,142

OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit	Total OPEB Expense
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	2,189,671	6,839,901	5,678,544	0	0	(22,691,294)	0	(4,375,864)	901,607	2,953,850	(2,352,275)	1,503,182
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	404,754	1,264,334	340,245	973,166	0	(4,194,414)	(1,201,350)	0	166,659	(209,369)	518,006	475,296
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	439,198	1,371,929	893,754	1,018,879	0	(4,551,359)	(1,936,458)	0	180,842	122,703	546,742	850,286
19-656	SPECIAL SCHOOL DISTRICTS	1,140,528	3,562,681	749,711	997,610	0	(11,819,154)	(2,720,384)	0	469,618	(537,467)	601,571	533,721
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	175,103	546,972	536,903	4,945	0	(1,814,573)	(486,118)	(79,818)	72,100	(23,690)	(60,003)	(11,594)
19-658	THRIVE ACADEMY	22,763	71,104	448,549	0	0	(235,888)	(357,837)	(83,751)	9,373	170,460	(43,377)	136,455
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)												
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	185,706	580,091	130,264	101,058	0	(1,924,444)	(40,631)	(2,280)	76,465	11,741	29,603	117,809
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	32,664	102,034	257,008	13,961	0	(338,498)	(264,232)	(408)	13,450	(9,540)	5,998	9,908
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	151,584	473,506	497,904	0	0	(1,570,850)	(107,012)	(265,347)	62,416	283,452	(142,324)	203,543
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	1,331,715	4,159,893	186,407	1,132,837	0	(13,800,396)	(358,322)	0	548,339	(326,864)	578,849	800,324
19-682	DOE - RECOVERY SCHOOL DISTRICT	48,585	151,767	132,147	40,411	0	(503,484)	(111,252)	(46,015)	20,005	(149,869)	16,674	(113,190)
	<b>Government-Wide Entry Subtotals</b>	<b>98,447,362</b>	<b>307,521,182</b>	<b>94,918,105</b>	<b>27,042,249</b>	<b>0</b>	<b>(1,020,197,999)</b>	<b>(87,646,976)</b>	<b>(27,679,711)</b>	<b>40,536,135</b>	<b>14,034,154</b>	<b>(694,152)</b>	53,876,137
													0
6-4	DIVISION OF ADMINISTRATIVE LAW	112,722	352,111	248,354	7,637	0	(1,168,123)	(426,397)	(34,749)	46,414	27,188	(36,546)	37,055
6-6	OFFICE OF AIRCRAFT SERVICES	14,492	45,270	40,069	28,164	0	(150,183)	(38,573)	(671)	5,967	50,680	10,102	66,749
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	2,313,718	7,227,389	6,556,086	0	0	(23,976,781)	(406,860)	(2,761,810)	952,684	3,460,464	(1,574,851)	2,838,297
6-7	Administrative Services (now part of 815)	0	0	0	0	0	0	(160,593)	(44,341)	0	(233,490)	(58,938)	(292,428)
6-7	Office of Telecommunication Services (now part of 815)	0	0	0	0	0	0	(212,130)	(91,180)	0	(203,826)	(117,742)	(321,568)
6-9	OFFICE OF STATE PROCUREMENT	139,657	436,247	151,589	0	0	(1,447,244)	(58,278)	(177,667)	57,504	(25,012)	(106,355)	(73,862)
	<b>Subtotal Internal Service Totals</b>	<b>2,580,589</b>	<b>8,061,017</b>	<b>6,996,098</b>	<b>35,801</b>	<b>0</b>	<b>(26,742,330)</b>	<b>(1,302,831)</b>	<b>(3,110,418)</b>	<b>1,062,569</b>	<b>3,076,004</b>	<b>(1,884,330)</b>	2,254,242
<b>7-13</b>	<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>												
	BATON ROUGE COMMUNITY COLLEGE	523,399	1,634,947	0	0	0	(5,423,919)	(1,760,441)	(431,117)	215,512	(850,926)	(248,824)	(884,238)
	BOSSIER PARISH COMMUNITY COLLEGE	497,403	1,553,744	3,808,944	0	0	(5,154,527)	(229,934)	(669,701)	204,808	1,173,079	(360,974)	1,016,913
	DELGADO COMMUNITY COLLEGE	1,291,852	4,035,374	278,643	0	0	(13,387,308)	(213,167)	(381,089)	531,926	(30,583)	(197,544)	303,798
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	189,108	590,717	477,613	0	0	(1,959,699)	0	(94,825)	77,866	258,620	(54,643)	281,843
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	266,275	831,768	1,396,796	0	0	(2,759,379)	0	(493,853)	109,640	833,907	(258,330)	685,217
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	223,716	698,826	77,933	468,021	0	(2,318,346)	(3,472,603)	0	92,116	(1,831,771)	306,490	(1,433,165)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	209,189	653,445	380,164	0	0	(2,167,795)	(33,105)	(239,300)	86,134	170,805	(112,345)	144,595

OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit	Total OPEB Expense
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	168,269	525,624	608,103	397,980	0	(1,743,753)	(569,093)	0	69,286	(296,175)	222,670	(4,220)
	LOUISIANA DELTA COMMUNITY COLLEGE	339,464	1,060,386	414,589	103,677	0	(3,517,819)	(640,161)	0	139,776	(213,737)	60,899	(13,063)
	NUNEZ COMMUNITY COLLEGE	191,798	599,122	40,621	4,490	0	(1,987,580)	(712,324)	(53,660)	78,974	29,146	(55,411)	52,710
	RIVER PARISHES COMMUNITY COLLEGE	151,365	472,820	117,704	0	0	(1,568,574)	(323,151)	(225,777)	62,325	(44,529)	(108,144)	(90,348)
	SOUTH LA COMMUNITY COLLEGE	652,032	2,036,758	94,010	419,324	0	(6,756,923)	(650,928)	0	268,477	(410,833)	229,759	87,403
	SOWELA TECHNICAL COMMUNITY COLLEGE	308,406	963,371	1,167,328	0	0	(3,195,973)	(83,982)	(125,459)	126,987	296,109	(64,262)	358,835
	<b>Total LCTCS</b>	<b>5,012,275</b>	<b>15,656,903</b>	<b>8,862,446</b>	<b>1,393,492</b>	<b>0</b>	<b>(51,941,595)</b>	<b>(8,688,889)</b>	<b>(2,714,779)</b>	<b>2,063,826</b>	<b>(916,888)</b>	<b>(640,658)</b>	<b>506,281</b>
													0
7-10	FEDERAL PROPERTY ASSISTANCE	33,537	104,760	289,552	3,987	0	(347,541)	(452,181)	(7,600)	13,809	28,895	3,548	46,252
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	67,144	209,739	0	0	0	(695,806)	(184,704)	(31,398)	27,647	(82,400)	(17,002)	(71,756)
7-12	PRISON ENTERPRISES	250,102	781,248	867,450	121,977	0	(2,591,782)	(230,337)	0	102,981	225,406	59,463	387,850
	<b>Total Proprietary Funds</b>	<b>350,784</b>	<b>1,095,747</b>	<b>1,157,002</b>	<b>125,963</b>	<b>0</b>	<b>(3,635,129)</b>	<b>(867,223)</b>	<b>(38,998)</b>	<b>144,437</b>	<b>171,901</b>	<b>46,009</b>	<b>362,347</b>
													0
													0
7-15-1	<b>BARBERS EXAMINERS BOARD</b>	12,901	40,299	19,499	0	0	(133,692)	0	(39,131)	5,312	16,397	(20,468)	1,242
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1,993	6,225	8,946	0	0	(20,650)	(9,704)	(7,367)	820	25	(4,095)	(3,249)
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	3,014	9,415	13,690	9,692	0	(31,234)	(149,128)	(241)	1,241	(47,269)	2,269	(43,759)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	10,329	32,263	33,789	2,099	0	(107,033)	(69,159)	(629)	4,253	(6,005)	1,810	58
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	487	1,522	11,595	0	0	(5,049)	(31)	(1,322)	201	3,825	(595)	3,431
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	4,398	13,739	30,911	0	0	(45,578)	(371)	(15,337)	1,811	18,353	(7,955)	12,210
7-15-12	LOUISIANA BOARD OF PHARMACY	33,458	104,514	69,991	0	0	(346,723)	(152,945)	(39,084)	13,777	7,165	(22,933)	(1,991)
7-15-13	<b>LOUISIANA CEMETERY BOARD</b>	8,717	27,229	173,022	0	0	(90,333)	(10,710)	(18,115)	3,589	22,703	(8,529)	17,763
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0	2,718	0	0	0	(275,004)	(5,977)	0	(121,704)	(9,014)	(130,718)
7-15-17	LOUISIANA REAL ESTATE COMMISSION	56,762	177,307	143,515	0	0	(588,213)	(351,543)	(45,076)	23,372	99,902	(24,937)	98,337
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	11,864	37,058	61,386	0	0	(122,940)	(27,483)	(26,503)	4,885	1,729	(12,953)	(6,338)
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	9,719	30,360	79,059	0	0	(100,720)	0	(18,412)	4,002	35,304	(8,910)	30,396
7-15-26	<b>LOUISIANA STATE BOARD OF MEDICAL EXAMINERS</b>	112,050	350,011	276,363	0	0	(1,161,159)	(50,669)	(234,542)	46,137	245,923	(134,308)	157,752
7-15-27	LOUISIANA STATE BOARD OF NURSING	83,869	261,982	72,023	0	0	(869,123)	(236,814)	(153,662)	34,533	(48,685)	(87,235)	(101,386)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	24,945	77,921	38,221	1,305	0	(258,502)	(101,728)	(2,603)	10,271	(20,273)	796	(9,206)



OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit	Total OPEB Expense
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	9,820	30,674	27,318	0	0	(101,760)	(80,253)	(37,484)	4,043	(3,066)	(21,481)	(20,504)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	3,213	10,037	34,088	0	0	(33,298)	(432)	(10,888)	1,323	22,127	(5,425)	18,025
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	1,092	3,411	4,896	0	0	(11,315)	(5,766)	(4,154)	450	381	(2,273)	(1,442)
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	13,019	40,667	67,140	47,762	0	(134,913)	(137,789)	0	5,361	(12,099)	22,591	15,852
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	1,638	5,117	25,987	57	0	(16,976)	(13,554)	(2,036)	675	(952)	(459)	(736)
7-15-39	STATE BOARD OF VETERINARY MEDICINE	234	731	5,028	0	0	(2,427)	(13,513)	(1,153)	96	(9,931)	(775)	(10,610)
7-15-45	CHIROPRACTIC EXAMINERS BOARD	3,532	11,034	13,642	0	0	(36,606)	(1,902)	(12,547)	1,454	1,073	(6,818)	(4,291)
7-15-49	LA BD OF DIETETICS & NUTRITION	376	1,174	7,574	0	0	(3,895)	0	(1,144)	155	3,882	(510)	3,527
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	3,530	11,025	41,119	0	0	(36,576)	(9,590)	(9,999)	1,453	20,004	(5,034)	16,423
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	7,337	22,917	64,049	0	0	(76,028)	0	(17,474)	3,021	35,222	(9,125)	29,119
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	4,305	13,447	19,400	0	0	(44,610)	(80,121)	(5,088)	1,772	(20,181)	(3,442)	(21,851)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	630	1,968	16,285	21,347	0	(6,529)	(55,352)	(1,687)	259	(18,642)	5,053	(13,330)
	<b>Subtotal Enterprise Boards</b>	<b>423,230</b>	<b>1,322,049</b>	<b>1,361,255</b>	<b>82,263</b>	<b>0</b>	<b>(4,385,883)</b>	<b>(1,833,562)</b>	<b>(711,656)</b>	<b>174,267</b>	<b>225,209</b>	<b>(364,754)</b>	<b>34,722</b>
	<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>5,786,289</b>	<b>18,074,699</b>	<b>11,380,703</b>	<b>1,601,718</b>	<b>0</b>	<b>(59,962,607)</b>	<b>(11,389,673)</b>	<b>(3,465,433)</b>	<b>2,382,530</b>	<b>(519,777)</b>	<b>(959,403)</b>	<b>903,350</b>
	<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>106,814,241</b>	<b>333,656,897</b>	<b>113,294,906</b>	<b>28,679,768</b>	<b>0</b>	<b>(1,106,902,936)</b>	<b>(100,339,481)</b>	<b>(34,255,562)</b>	<b>43,981,234</b>	<b>16,590,380</b>	<b>(3,537,885)</b>	<b>57,033,729</b>
	COMPONENT UNITS												0
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	494,794	1,545,595	310,761	0	0	(5,127,495)	(539,026)	(282,365)	203,734	380,405	(177,242)	406,897
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	303,905	949,311	377,777	0	0	(3,149,327)	(612,446)	(181,361)	125,134	(204,155)	(95,116)	(174,138)
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	251,896	786,851	616,107	0	0	(2,610,371)	(285,231)	(225,876)	103,719	92,449	(109,538)	86,631
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	171,622	536,098	960,746	0	0	(1,778,499)	(226,447)	(189,431)	70,666	329,886	(104,119)	296,433
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	92,794	289,861	359,205	0	0	(961,610)	(239,428)	(158,999)	38,208	(238,404)	(91,990)	(292,187)
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0	0	0	0	0	0	0	0	(19,850)	0	(19,850)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	259,429	810,383	704,623	0	0	(2,688,436)	(136,853)	(100,014)	106,821	(116,944)	(63,221)	(73,343)
20-27	NORTHEAST DELTA HUMAN SVC AUTH	167,795	524,143	366,396	0	0	(1,738,839)	(408,717)	(72,191)	69,090	101,983	(82,645)	88,428
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	28,208	88,112	46,918	0	0	(292,312)	(112,882)	(23,788)	11,615	(21,822)	(10,750)	(20,957)

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20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	41,691	130,231	30,856	0	0	(432,040)	(147,351)	(40,447)	17,166	(85,923)	(19,800)	(88,557)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	8,933	27,903	0	15,958	0	(92,568)	(142,453)	(5,248)	3,678	(56,602)	(1,881)	(54,805)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	6,204	19,379	20,902	0	0	(64,291)	(21,848)	(8,782)	2,554	2,028	(4,804)	(222)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	1,488	4,648	10,401	10,347	0	(15,421)	(4,271)	(2,214)	613	(2,567)	5,663	3,709
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	140,578	439,126	453,312	0	0	(1,456,796)	(2,012)	(234,605)	57,884	209,530	(128,764)	138,650
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0	0	0	0	0	0	0	0	0
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	23,958	74,838	87,555	22,924	0	(248,274)	(46,523)	0	9,865	79,486	12,548	101,899
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	8,958	27,981	250,212	0	0	(92,827)	0	(26,492)	3,688	103,953	(10,008)	97,633
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	138,154	431,554	226,463	0	0	(1,431,676)	(319,001)	(159,311)	56,886	140,543	(93,114)	104,314
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	81,037	253,135	57,736	0	0	(839,773)	(275,175)	(50,912)	33,367	(205,135)	(29,304)	(201,072)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	31,681	98,963	277,078	0	0	(328,308)	(157,660)	(66,719)	13,045	47,906	(39,470)	21,481
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	184,601	576,639	28,912	5,155	0	(1,912,993)	(898,589)	(8,948)	76,010	(408,434)	3,804	(328,619)
20-14-5	CADDO LEVEE DISTRICT	14,481	45,233	71,638	1,048	0	(150,061)	(30,623)	(12,644)	5,962	(23,938)	(4,986)	(22,962)
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	10,265	32,064	62,668	0	0	(106,372)	0	(35,038)	4,227	25,656	(18,331)	11,552
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	63,928	199,691	284,969	0	0	(662,473)	(67,914)	(172,394)	26,322	36,747	(90,739)	(27,669)
20-18	LOUISIANA HOUSING CORPORATION	199,033	621,722	262,045	0	0	(2,062,557)	(458,082)	(457,062)	81,953	48,241	(257,235)	(127,042)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	293,526	916,891	665,647	66,777	0	(3,041,774)	(246,985)	(52,256)	120,861	224,675	25,763	371,299
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	159,869	499,386	761,415	0	0	(1,656,708)	0	(340,162)	65,827	462,199	(200,734)	327,292
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	133,147	415,912	101,037	614,094	0	(1,379,782)	(336,516)	0	54,824	(98,752)	259,627	215,699
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	20,597	64,340	167,787	132,462	0	(213,446)	(22,840)	0	8,481	(19,916)	51,556	40,121
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	77,356	241,638	90,111	60,919	0	(801,630)	(258,832)	(62,993)	31,852	175,023	125,897	332,772
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	52,208	163,082	1,198	151,883	0	(541,023)	(144,004)	0	21,497	(111,500)	99,749	9,746
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	105,851	330,647	412,155	0	0	(1,096,918)	(255,631)	(120,955)	43,584	203,149	(91,231)	155,502

OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO- Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit	Total OPEB Expense
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	25,127	78,489	22,209	76,142	0	(260,385)	(211,230)	0	10,346	(153,013)	46,229	(96,438)
20-31	SABINE RIVER AUTHORITY	91,521	285,884	194,261	0	0	(948,418)	(127,337)	(35,849)	37,684	(84,540)	(27,166)	(74,021)
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	269,806	842,796	350,717	0	0	(2,795,966)	(612,858)	(231,968)	111,094	7,464	(127,859)	(9,301)
	<b>CU Subtotal</b>	<b>3,954,439</b>	<b>12,352,527</b>	<b>8,633,816</b>	<b>1,157,709</b>	<b>0</b>	<b>(40,979,368)</b>	<b>(7,348,766)</b>	<b>(3,359,026)</b>	<b>1,628,258</b>	<b>819,828</b>	<b>(1,249,210)</b>	<b>1,198,876</b>
<b>20-C-1</b>	<b>LSU System</b>												
	LSU - BATON ROUGE	3,029,001	9,461,725	1,549,180	2,166,144	0	(31,389,165)	(7,866,655)	0	1,247,204	(5,422,595)	1,351,888	(2,823,502)
	LSU - ALEXANDRIA CAMPUS	211,843	661,737	618,401	58,061	0	(2,195,304)	(182,972)	(1,324)	87,227	(509,239)	41,830	(380,182)
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,188,396	6,835,917	1,854,343	0	0	(22,678,077)	(374,182)	(582,658)	901,082	403,303	(280,348)	1,024,037
	LSU - EUNICE CAMPUS	66,770	208,570	146,540	87,608	0	(691,927)	(19,206)	0	27,493	(2,802)	42,073	66,763
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	1,025,979	3,204,863	548,802	1,007,545	0	(10,632,097)	(1,792,491)	0	422,451	(771,602)	627,126	277,975
	PENNINGTON BIOMEDICAL RESEARCH CTR.	116,319	363,347	287,304	0	0	(1,205,399)	(163,914)	(245,426)	47,895	239,278	(138,082)	149,091
	LSUHSC - HEALTH CARE SERVICES DIVISION	118,684	370,735	151,467	343,289	0	(1,229,909)	(959,708)	0	48,869	(503,958)	195,722	(259,368)
	E A CONWAY MEDICAL CENTER	346,401	1,082,056	511,515	1,153,933	0	(3,589,707)	(3,551,203)	0	142,632	(1,698,755)	676,982	(879,141)
	EARL K LONG MEDICAL CENTER	427,402	1,335,082	237,671	1,186,675	0	(4,429,119)	(1,323,615)	0	175,985	(901,696)	681,570	(44,142)
	HUEY P LONG MEDICAL CENTER	155,351	485,272	84,383	553,554	0	(1,609,884)	(1,056,971)	0	63,966	(781,172)	330,448	(386,758)
	UNIVERSITY MEDICAL CENTER	280,680	876,763	353,268	896,749	0	(2,908,651)	(657,033)	0	115,571	(360,618)	478,489	233,442
	W O MOSS REGIONAL MEDICAL CENTER	78,103	243,971	62,112	254,317	0	(809,370)	(383,905)	0	32,159	(265,521)	156,782	(76,579)
	LALLIE KEMP REGIONAL MEDICAL CENTER	348,947	1,090,010	824,273	37,768	0	(3,616,095)	(26,639)	(65,077)	143,680	232,876	(17,784)	358,773
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	68,468	213,874	61,040	297,913	0	(709,524)	(832,597)	0	28,192	(255,394)	170,829	(56,373)
	LEONARD J CHABERT MEDICAL CENTER	179,462	560,587	251,609	680,920	0	(1,859,740)	(1,115,668)	0	73,894	(784,594)	385,256	(325,444)
	MEDICAL CENTER OF LA - NEW ORLEANS	1,375,560	4,296,852	0	4,409,031	0	(14,254,756)	(8,648,932)	0	566,393	(5,105,350)	2,582,158	(1,956,799)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	1,976,473	6,173,932	0	3,178,202	0	(20,481,950)	(7,962,651)	0	813,822	(4,349,845)	1,828,283	(1,707,741)
	LSU - SHREVEPORT	213,546	667,055	930,915	36,537	0	(2,212,948)	(124,026)	(10,162)	87,928	(138,272)	45,874	(4,470)
													0
	<b>Total - LSU</b>	<b>12,207,383</b>	<b>38,132,346</b>	<b>8,472,822</b>	<b>16,348,243</b>	<b>0</b>	<b>(126,503,623)</b>	<b>(37,042,366)</b>	<b>(904,647)</b>	<b>5,026,444</b>	<b>(20,975,956)</b>	<b>9,159,094</b>	<b>(6,790,418)</b>
<b>20-C-2</b>	<b>University of Louisiana System:</b>												
	GRAMBLING STATE UNIVERSITY	809,650	2,529,113	109,482	361,214	0	(8,390,304)	(2,006,410)	0	333,377	(1,633,999)	239,945	(1,060,677)
	LA TECH UNIVERSITY	2,090,860	6,531,243	2,537,890	23,268	0	(21,667,325)	(536,658)	(2,234)	860,921	109,107	(9,437)	960,591
	MCNEESE STATE UNIVERSITY	1,347,534	4,209,307	2,813,153	59,215	0	(13,964,328)	(170,349)	(35,886)	554,853	748,294	(47,209)	1,255,938
	NICHOLLS STATE UNIVERSITY	1,509,933	4,716,596	1,167,984	105,265	0	(15,647,253)	(126,031)	(26,820)	621,722	507,657	1,021	1,130,400
	NORTHWESTERN STATE UNIVERSITY	1,486,782	4,644,278	1,442,911	0	0	(15,407,339)	(432,318)	(687,006)	612,189	512,505	(508,303)	1,160,391
	SOUTHEASTERN LA UNIVERSITY	2,528,829	7,899,333	4,120,547	0	0	(26,205,948)	(292,588)	(2,010,167)	1,041,257	1,138,800	(1,099,913)	1,080,143
	UNIVERSITY OF LA @ LAFAYETTE	3,538,469	11,053,157	4,426,703	0	0	(36,668,722)	(985,892)	(2,993,427)	1,456,980	2,354,102	(1,648,867)	2,162,216
	UNIVERSITY OF LA @ MONROE	1,688,718	5,275,069	551,330	102,643	0	(17,499,980)	(323,501)	(194,711)	695,337	(287,708)	(2,963)	404,666
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	47,543	148,511	64,963	0	0	(492,684)	(135,476)	(101,756)	19,576	26,737	(52,658)	(6,346)



OGB (OPEB Spreadsheet to be Comple				<i>Exhibit A</i>	
Schedule of Employer OPEB Amounts					
As of the Valuation dated July 1, 2023					
For FYE 6/30/24					
OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
<b>PRIMARY GOVERNMENT</b>					
01-100	EXECUTIVE OFFICE	5,245,543	3,788,068	3,742,213	5,326,278
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0
01-102	INSPECTOR GENERAL	2,864,099	2,195,290	2,199,482	2,855,263
01-103	MENTAL HEALTH ADVOCACY SERVICE	3,443,800	2,411,300	2,375,815	3,501,540
01-106	LOUISIANA TAX COMMISSION	4,911,601	3,818,819	3,821,550	4,910,345
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	92,849,727	71,061,231	71,100,991	92,834,172
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	18,375,911	12,660,206	12,458,477	18,693,488
01-112	DEPARTMENT OF MILITARY AFFAIRS	29,647,543	20,993,502	20,797,402	29,985,695
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,204,721	870,049	862,433	1,217,081
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	6,672,552	4,974,783	4,958,227	6,701,312
01-133	OFFICE OF ELDERLY AFFAIRS	9,133,765	6,691,533	6,660,441	9,190,628
01-254	LOUISIANA STATE RACING COMMISSION	2,861,883	2,206,894	2,210,073	2,859,988
01-255	OFFICE OF FINANCIAL INSTITUTIONS	18,511,626	14,229,404	14,234,144	18,503,728
03-130	DEPARTMENT OF VETERANS AFFAIRS	8,181,156	6,241,691	6,252,538	8,176,264
03-131	LOUISIANA VETERANS HOME	9,382,170	7,108,972	7,108,342	9,387,425
03-132	NORTHEAST LOUISIANA VETERANS HOME	3,788,522	2,747,326	2,728,688	3,822,027
03-134	SOUTHWEST LOUISIANA VETERANS HOME	6,637,343	4,662,448	4,601,373	6,734,935
03-135	NORTHWEST LOUISIANA VETERANS HOME	3,982,129	2,697,114	2,652,318	4,055,122
03-136	SOUTHEAST LOUISIANA VETERANS HOME	4,430,835	3,172,815	3,148,277	4,471,819
04-139	SECRETARY OF STATE	73,698,700	54,641,343	54,453,734	74,043,221
04-141	OFFICE OF THE ATTORNEY GENERAL	47,004,632	33,920,309	33,613,710	47,511,501
04-146	LIEUTENANT GOVERNOR	1,819,007	1,373,008	1,371,098	1,823,346
04-147	STATE TREASURER	11,851,824	8,838,275	8,812,843	11,889,245
04-158	PUBLIC SERVICE COMMISSION	9,816,370	7,362,549	7,344,849	9,854,918
04-160	AGRICULTURE AND FORESTRY	134,565,840	102,799,732	102,965,581	134,425,221
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	2,343,899	1,646,426	1,619,602	2,387,049
04-165	COMMISSIONER OF INSURANCE	40,583,642	30,907,409	30,899,265	40,608,600
05-251	DED-OFFICE OF SECRETARY	7,544,375	5,799,738	5,820,025	7,525,970
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	4,695,463	3,179,771	3,108,247	4,810,327

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
12-440	OFFICE OF REVENUE	125,190,493	94,291,835	94,158,057	125,466,717
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	477,338	338,013	335,243	481,750
17-560	STATE CIVIL SERVICE	21,814,286	16,084,485	16,012,801	21,939,544
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	2,696,780	1,988,765	1,971,109	2,724,051
17-562	ETHICS ADMINISTRATION	4,195,394	3,093,425	3,074,201	4,223,969
17-565	BOARD OF TAX APPEALS	1,080,348	755,981	748,506	1,093,491
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	7,033,841	5,345,608	5,322,888	7,069,461
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	9,897,955	7,446,969	7,374,888	10,016,105
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	8,491,985	6,363,766	6,299,341	8,590,799
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	4,495,261	3,308,472	3,272,657	4,551,463
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	9,043,001	6,928,655	6,880,732	9,115,236
23-949	SUPREME COURT	10,324,771	7,833,527	7,765,648	10,430,393
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,454,114	2,003,102	2,006,524	2,451,353
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	2,372,885	1,951,919	1,956,967	2,367,323
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,417,814	1,133,244	1,131,556	1,420,803
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,708,187	1,375,557	1,375,847	1,709,952
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	774,456	632,780	630,453	777,391
21-800	OFFICE OF GROUP BENEFITS	23,912,452	18,723,876	18,903,056	23,665,611
21-804	OFFICE OF RISK MANAGEMENT	9,510,987	7,411,097	7,436,393	9,479,178
SA-951	HOUSE OF REPRESENTATIVES	4,731,037	3,545,496	3,614,125	4,653,626
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	319,722	231,226	229,873	321,763
SA-955	LEGISLATIVE FISCAL OFFICE	260,718	198,584	203,709	253,749
SA-962	LOUISIANA STATE LAW INSTITUTE	1,028,011	786,604	782,966	1,035,061
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	17,081,076	12,665,020	12,656,366	17,121,906
SA 952	SENATE	5,004,298	3,835,221	3,894,723	4,934,391
06-261	DCRT - OFFICE OF THE SECRETARY	7,764,212	5,736,576	5,719,467	7,793,600
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	9,062,434	7,135,278	7,150,482	9,047,111
06-263	DCRT - OFFICE OF STATE MUSEUMS	6,704,189	5,027,840	5,010,940	6,730,376
06-264	DCRT- OFFICE OF STATE PARKS	31,241,652	23,360,971	23,313,916	31,323,725
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	2,894,198	2,151,732	2,128,731	2,933,848
06-267	DCRT - OFFICE OF TOURISM	6,457,983	4,945,536	4,939,110	6,477,594
07-273	DOTD - ADMINISTRATION	43,217,295	33,057,027	33,103,090	43,177,843
07-276	DOTD - ENGINEERING & OPERATIONS	787,241,328	595,863,413	596,270,022	787,358,848
08-400	DPSC - CORRECTIONS	750,653,356	550,148,301	549,115,810	752,545,738
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	104,158,676	78,871,936	78,895,948	104,191,630
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	25,116,792	19,260,331	19,277,127	25,112,963
08-419	DPSC - OFFICE OF STATE POLICE	458,215,846	345,104,902	342,973,171	461,298,968

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
08-420	DPSC - OFFICE OF MOTOR VEHICLES	92,998,704	70,371,553	70,345,551	93,084,496
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	20,710,059	15,206,100	15,124,753	20,846,196
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	705,592	536,728	537,142	704,111
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	1,374,865	1,049,445	1,043,917	1,382,359
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	1,740,338	1,346,896	1,348,999	1,737,671
17-563	STATE POLICE COMMISSION	718,958	503,895	495,703	731,036
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	466,074	319,325	311,806	479,503
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	180,971,792	136,564,158	136,494,883	181,169,630
09-307	LDH-OFFICE OF THE SECRETARY	79,313,865	60,687,195	60,786,152	79,208,432
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	64,475,166	49,314,677	49,373,629	64,443,009
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	746,232	501,443	488,816	766,146
09-326	LDH - OFFICE OF PUBLIC HEALTH	221,031,588	168,610,799	168,744,813	221,010,014
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	255,786,409	198,559,797	199,510,192	254,648,496
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	224,061,421	171,480,070	172,146,864	223,376,642
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effective 7/1/22)	36,394	25,695	25,208	37,076
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	666,403,986	508,001,731	508,208,283	666,559,751
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	24,086,018	17,303,382	17,123,850	24,371,793
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435 active employees)	22,755,011	17,059,019	16,987,531	22,871,012
11-432	DNR - OFFICE OF CONSERVATION	26,677,343	20,249,837	20,213,576	26,754,565
11-434	DNR - OFFICE OF MINERAL RESOURCES (only include retirees, merged with 431)	6,241,569	5,156,841	5,207,076	6,170,704
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT (only include retirees, merged with 431)	3,665,899	2,968,807	2,992,290	3,630,147
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	134,148,131	100,644,327	100,318,157	134,690,486
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	186,811,216	146,962,240	147,770,169	185,785,101
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	4,428,582	3,096,597	3,052,850	4,493,827

OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	124,811,671	95,424,392	95,435,397	124,849,692
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	24,349,049	16,717,825	16,420,537	24,812,429
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	26,578,372	18,035,702	17,711,642	27,087,677
19-656	SPECIAL SCHOOL DISTRICTS	64,285,557	50,151,955	50,323,126	64,088,855
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	10,100,993	7,529,591	7,466,235	10,200,907
19-658	THRIVE ACADEMY	1,462,772	878,719	831,106	1,548,676
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)				
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	10,508,256	8,138,139	8,152,183	10,492,893
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	1,866,122	1,419,611	1,420,199	1,867,573
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	8,859,256	6,440,429	6,344,917	9,011,097
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	76,171,566	57,786,413	57,685,312	76,415,786
19-682	DOE - RECOVERY SCHOOL DISTRICT	2,753,482	2,122,414	2,158,627	2,707,521
	<b>Government-Wide Entry Subtotals</b>	<b>5,646,196,157</b>	<b>4,263,102,822</b>	<b>4,260,459,672</b>	<b>5,654,029,147</b>
6-4	DIVISION OF ADMINISTRATIVE LAW	6,446,225	4,890,338	4,878,413	6,464,679
6-6	OFFICE OF AIRCRAFT SERVICES	815,595	638,700	642,203	809,439
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	134,128,098	99,129,622	98,622,518	134,877,816
6-7	Administrative Services (now part of 815)	0	0	0	0
6-7	Office of Telecommunication Services (now part of 815)	0	0	0	0
6-9	OFFICE OF STATE PROCUREMENT	8,264,413	5,870,763	5,806,921	8,371,669
	<b>Subtotal Internal Service Totals</b>	<b>149,654,331</b>	<b>110,529,423</b>	<b>109,950,055</b>	<b>150,523,603</b>
<b>7-13</b>	<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>				
	BATON ROUGE COMMUNITY COLLEGE	30,433,751	22,349,343	22,257,700	30,611,422
	BOSSIER PARISH COMMUNITY COLLEGE	28,717,777	21,387,493	21,322,259	28,857,979
	DELGADO COMMUNITY COLLEGE	73,768,166	56,099,161	55,912,354	74,092,625
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	11,058,227	8,036,867	8,003,354	11,132,452
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	15,829,411	11,127,826	11,012,602	16,031,300
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	12,734,087	9,755,900	9,790,309	12,704,177
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	12,296,072	8,839,514	8,775,169	12,415,597



OSRAP #	Employer Name	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	9,457,896	7,421,584	7,470,356	9,404,183
	LOUISIANA DELTA COMMUNITY COLLEGE	19,602,974	14,599,943	14,594,606	19,654,400
	NUNEZ COMMUNITY COLLEGE	11,176,175	8,184,031	8,151,272	11,235,688
	RIVER PARISHES COMMUNITY COLLEGE	8,825,841	6,445,622	6,400,515	8,902,228
	SOUTH LA COMMUNITY COLLEGE	37,457,388	28,184,124	28,143,469	37,579,687
	SOWELA TECHNICAL COMMUNITY COLLEGE	18,097,081	13,065,819	13,019,239	18,206,027
	<b>Total LCTCS</b>	<b>289,454,846</b>	<b>215,497,227</b>	<b>214,853,204</b>	<b>290,827,765</b>
7-10	FEDERAL PROPERTY ASSISTANCE	1,910,945	1,459,834	1,468,118	1,899,370
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	3,874,333	2,894,744	2,888,197	3,888,343
7-12	PRISON ENTERPRISES	14,444,443	10,771,195	10,784,864	14,427,828
	<b>Total Proprietary Funds</b>	<b>20,229,721</b>	<b>15,125,773</b>	<b>15,141,179</b>	<b>20,215,541</b>
7-15-1	<b>BARBERS EXAMINERS BOARD</b>	737,943	559,560	557,424	741,052
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	122,822	80,238	79,825	123,256
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	162,418	137,864	138,637	161,263
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	594,659	444,876	445,244	595,930
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	29,379	20,014	19,758	29,816
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	261,876	183,180	180,285	265,974
7-15-12	LOUISIANA BOARD OF PHARMACY	1,927,200	1,441,979	1,435,883	1,937,555
7-15-13	<b>LOUISIANA CEMETERY BOARD</b>	480,268	391,781	394,003	476,937
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0	0	0
7-15-17	LOUISIANA REAL ESTATE COMMISSION	3,278,779	2,438,069	2,434,543	3,285,882
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	705,439	495,809	489,040	716,235
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	559,887	418,757	417,650	562,224
7-15-26	<b>LOUISIANA STATE BOARD OF MEDICAL EXAMINERS</b>	6,397,100	4,867,551	4,862,243	6,405,310
7-15-27	LOUISIANA STATE BOARD OF NURSING	4,903,040	3,562,532	3,527,513	4,959,972
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	1,449,333	1,066,006	1,061,399	1,457,084

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7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	570,489	419,453	417,121	573,814
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	197,728	129,428	125,059	204,612
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	60,513	48,949	49,218	60,053
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	740,153	568,278	569,997	737,272
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	97,130	68,635	67,874	98,397
7-15-39	STATE BOARD OF VETERINARY MEDICINE	14,518	9,337	8,909	15,221
7-15-45	CHIROPRACTIC EXAMINERS BOARD	203,488	151,312	147,099	209,542
7-15-49	LA BD OF DIETETICS & NUTRITION	23,073	15,124	14,565	23,965
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	224,620	137,568	132,584	233,227
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	442,766	301,786	294,138	454,738
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	241,308	189,795	188,590	242,800
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	41,534	23,721	22,446	43,907
	<b>Subtotal Enterprise Boards</b>	<b>24,467,463</b>	<b>18,171,602</b>	<b>18,081,047</b>	<b>24,616,038</b>
	<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>334,152,030</b>	<b>248,794,602</b>	<b>248,075,430</b>	<b>335,659,344</b>
	<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>6,130,002,518</b>	<b>4,622,426,847</b>	<b>4,618,485,157</b>	<b>6,140,212,094</b>
	COMPONENT UNITS				
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	28,392,481	21,401,581	21,363,477	28,458,210
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	17,474,091	13,117,418	13,096,156	17,514,032
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	14,595,069	10,791,766	10,749,739	14,660,056
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	9,922,480	7,364,870	7,339,100	9,960,377
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	5,247,209	4,068,931	4,068,179	5,250,230
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0	0	0
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	14,926,060	11,197,152	11,168,077	14,986,424
20-27	NORTHEAST DELTA HUMAN SVC AUTH	9,655,820	7,242,146	7,223,875	9,686,697
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,650,099	1,198,180	1,190,007	1,665,194

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20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	2,380,982	1,810,861	1,810,044	2,382,497
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	501,984	393,678	401,130	492,615
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	373,792	256,984	254,052	380,948
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	89,802	61,151	61,432	89,524
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	8,206,047	5,983,717	5,942,510	8,270,776
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0
20-14-10	NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	1,312,456	1,080,939	1,089,896	1,299,671
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	522,630	381,975	381,021	523,923
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	7,910,664	5,991,521	5,985,750	7,929,252
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	4,680,491	3,485,349	3,485,340	4,683,054
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	1,884,662	1,327,319	1,315,005	1,906,089
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	10,502,698	8,052,445	8,072,972	10,483,731
20-14-5	CADDO LEVEE DISTRICT	832,042	625,171	629,008	829,218
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	596,830	437,786	435,492	600,489
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	3,734,343	2,718,640	2,701,558	3,760,614
20-18	LOUISIANA HOUSING CORPORATION	11,623,268	8,466,211	8,388,255	11,745,376
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	16,641,762	12,830,211	12,816,661	16,664,298
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	9,242,748	6,862,368	6,810,487	9,315,373
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	7,780,204	5,660,357	5,665,003	7,798,093
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	1,234,822	853,480	850,749	1,244,345
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	4,623,350	3,220,395	3,225,949	4,631,690
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	2,909,469	2,322,114	2,351,781	2,872,937
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	6,276,020	4,446,851	4,414,507	6,333,762

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20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	1,381,037	1,130,733	1,146,963	1,359,032
20-31	SABINE RIVER AUTHORITY	5,181,637	4,009,214	4,017,778	5,173,361
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	15,588,309	11,593,516	11,541,195	15,670,519
	<b>CU Subtotal</b>	<b>227,875,358</b>	<b>170,385,030</b>	<b>169,993,148</b>	<b>228,622,407</b>
<b>20-C-1</b>	<b>LSU System</b>				
	LSU - BATON ROUGE	172,111,079	132,301,123	133,213,039	171,168,220
	LSU - ALEXANDRIA CAMPUS	12,252,708	9,103,970	9,100,172	12,293,305
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	126,330,856	94,184,829	93,669,432	127,407,752
	LSU - EUNICE CAMPUS	3,800,943	2,912,879	2,958,649	3,746,510
	PAUL M HEBERT LAW CENTER	0	0	0	0
	LSU - AGRICULTURAL CENTER	58,264,015	44,837,763	45,313,585	57,746,812
	PENNINGTON BIOMEDICAL RESEARCH CTR.	6,957,383	4,839,413	4,813,467	7,014,906
	LSUHSC - HEALTH CARE SERVICES DI VISION	6,627,671	5,262,751	5,329,134	6,536,934
	E A CONWAY MEDICAL CENTER	19,266,075	15,419,731	15,719,617	18,861,180
	EARL K LONG MEDICAL CENTER	23,591,121	19,148,316	19,365,841	23,284,741
	HUEY P LONG MEDICAL CENTER	8,506,796	7,011,063	7,161,145	8,313,535
	UNIVERSITY MEDICAL CENTER	15,515,634	12,559,620	12,757,781	15,245,055
	W O MOSS REGIONAL MEDICAL CENTER	4,291,491	3,512,921	3,608,135	4,170,929
	LALLIE KEMP REGIONAL MEDICAL CENTER	20,087,953	15,050,025	15,083,468	20,058,902
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	3,792,623	3,056,158	3,131,476	3,695,045
	LEONARD J CHABERT MEDICAL CENTER	9,951,474	8,011,828	8,144,900	9,769,381
	MEDICAL CENTER OF LA - NEW ORLEANS	75,644,362	61,841,749	62,525,462	74,687,057
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	112,400,113	86,275,861	86,816,359	111,822,719
	LSU - SHREVEPORT	12,315,187	9,204,765	9,247,378	12,313,502
	<b>Total - LSU</b>	<b>691,707,484</b>	<b>534,534,765</b>	<b>537,959,040</b>	<b>688,136,485</b>
<b>20-C-2</b>	<b>University of Louisiana System:</b>				
	GRAMBLING STATE UNIVERSITY	46,157,750	35,247,610	35,244,809	46,247,883
	LA TECH UNIVERSITY	119,747,232	90,636,734	90,298,155	120,378,214
	MCNEESE STATE UNIVERSITY	76,910,862	58,596,587	58,445,788	77,194,652
	NICHOLLS STATE UNIVERSITY	86,338,937	65,564,046	65,416,294	86,646,520
	NORTHWESTERN STATE UNIVERSITY	85,449,804	64,234,012	63,969,150	85,913,012
	SOUTHEASTERN LA UNIVERSITY	145,871,515	108,871,253	108,331,369	146,784,419
	UNIVERSITY OF LA @ LAFAYETTE	204,960,753	151,757,409	150,733,338	206,720,913
	UNIVERSITY OF LA @ MONROE	96,921,842	73,041,050	72,806,817	97,437,862
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	2,784,663	2,018,934	2,002,852	2,812,652

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	UNIVERSITY OF NEW ORLEANS	111,334,080	83,603,061	83,201,582	112,061,026
	<b>Total - ULS</b>	<b>976,477,438</b>	<b>733,570,696</b>	<b>730,450,154</b>	<b>982,197,153</b>
<b>20-C-3</b>	<b>Southern University System:</b>				
	SOUTHERN UNIVERSITY - BATON ROUGE	129,870,499	99,004,909	98,901,905	130,180,406
	SOUTHERN UNIVERSITY - NEW ORLEANS	20,207,324	15,721,975	15,728,517	20,222,927
	SOUTHERN UNIVERSITY-SHREVEPORT	16,995,267	12,892,710	12,864,998	17,051,464
	<b>Total Southern</b>	<b>167,073,090</b>	<b>127,619,594</b>	<b>127,495,420</b>	<b>167,454,797</b>
20-C-5	BOARD OF REGENTS	28,047,628	20,710,490	20,597,774	28,239,514
	<b>TOTAL OGB PLAN - COMPONENT UNITS</b>	<b>2,091,180,998</b>	<b>1,586,820,575</b>	<b>1,586,495,536</b>	<b>2,094,650,356</b>
20-7	<b>FIDUCIARY FUNDS</b>				
8C01	Louisiana School Employees' Retirement System (571) - LSERS	5,284,080	4,068,481	4,074,262	5,279,720
8C02	Louisiana State Employees' Retirement System (572) - LASERS	18,955,780	13,780,767	13,677,384	19,124,329
8C03	Louisiana Teachers' Retirement System (573) - TRSL	26,360,919	19,747,067	19,660,949	26,503,793
8C04	Louisiana State Police Retirement System (575) - LSPRS	792,700	577,128	572,813	799,853
	<b>Subtotal</b>	<b>51,393,479</b>	<b>38,173,443</b>	<b>37,985,408</b>	<b>51,707,695</b>
	<b>TOTAL</b>	<b>8,272,576,995</b>	<b>6,247,420,865</b>	<b>6,242,966,101</b>	<b>8,286,570,145</b>
	OPEB valuation measurement period beginning 7/1/22 thru 6/30/23, which is used for financial statement reporting beginning 7/1/23 thru 6/30/24 for agencies with a 6/30/24 FYE or for financial statement reporting 1/1/23 -12/31/23 for calendar year-end agencies.				
	Calendar year-end entities, which records six months of benefit pmt instead of twelve.				

	<b>Future Amortization for the OGB OPEB Plan for FY 2024</b>							
								<i>Exhibit B</i>
<b>OGB Agency Number</b>	<b>Employer Name</b>	<b>Amortization Year 2025</b>	<b>Amortization Year 2026</b>	<b>Amortization Year 2027</b>	<b>Amortization Year 2028</b>	<b>Amortization Year 2029</b>	<b>Thereafter</b>	<b>Total of Amortization</b>
	<b>PRIMARY GOVERNMENT</b>							
8100	EXECUTIVE OFFICE	(364,267)	(465,096)	(297,372)	(29,829)	0	0	(1,156,563)
8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0
8102	INSPECTOR GENERAL	137,075	5,006	80,823	89,537	0	0	312,440
8103	MENTAL HEALTH ADVOCACY SERVICE	(8,295)	(117,084)	(70,720)	24,149	0	0	(171,950)
8106	LOUISIANA TAX COMMISSION	(311,192)	(251,652)	(123,881)	25,116	0	0	(661,610)
8107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	(4,228,411)	(5,610,683)	(3,006,977)	101,818	0	0	(12,744,254)
8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(561,836)	(976,540)	(641,065)	20,634	0	0	(2,158,807)
8112	DEPARTMENT OF MILITARY AFFAIRS	(978,238)	(1,538,182)	(832,404)	150,213	0	0	(3,198,611)
8116	LOUISIANA PUBLIC DEFENDER BOARD	(114,749)	(143,346)	(75,365)	7,210	0	0	(326,249)
8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(260,425)	(357,225)	(204,959)	(11,294)	0	0	(833,903)
8133	OFFICE OF ELDERLY AFFAIRS	(127,049)	(440,774)	(280,396)	22,643	0	0	(825,577)
8254	LOUISIANA STATE RACING COMMISSION	(34,714)	(45,185)	(29,209)	6,075	0	0	(103,034)
8255	OFFICE OF FINANCIAL INSTITUTIONS	(330,904)	(667,134)	(335,185)	113,648	0	0	(1,219,576)
8130	DEPARTMENT OF VETERANS AFFAIRS	(190,777)	(374,548)	(214,346)	48,417	0	0	(731,253)
8131	LOUISIANA VETERANS HOME	(735,285)	(801,267)	(472,515)	(60,849)	0	0	(2,069,916)
8132	NORTHEAST LOUISIANA VETERANS HOME	(284,859)	(289,094)	(169,572)	(12,424)	0	0	(755,948)
8134	SOUTHWEST LOUISIANA VETERANS HOME	(36,611)	(228,170)	(159,821)	23,222	0	0	(401,379)
8135	NORTHWEST LOUISIANA VETERANS HOME	(283,248)	(301,658)	(147,174)	35,361	0	0	(696,718)
8136	SOUTHEAST LOUISIANA VETERANS HOME	(30,732)	(163,398)	(136,652)	(8,500)	0	0	(339,282)
8139	SECRETARY OF STATE	(1,877,989)	(3,065,570)	(1,548,414)	440,089	0	0	(6,051,884)
8141	OFFICE OF THE ATTORNEY GENERAL	(1,923,556)	(2,833,217)	(1,636,172)	131,984	0	0	(6,260,962)
8146	LIEUTENANT GOVERNOR	29,646	(4,894)	(27,582)	(11,503)	0	0	(14,332)
8147	STATE TREASURER	(319,478)	(436,676)	(128,824)	137,033	0	0	(747,945)
8158	PUBLIC SERVICE COMMISSION	(709,228)	(654,356)	(390,889)	(39,200)	0	0	(1,793,674)
8160	AGRICULTURE AND FORESTRY	(4,363,248)	(6,463,735)	(3,106,361)	633,741	0	0	(13,299,603)
8941	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	(153,583)	(196,042)	(109,799)	76	0	0	(459,348)
8165	COMMISSIONER OF INSURANCE	(1,474,564)	(2,208,695)	(1,189,244)	101,312	0	0	(4,771,191)
8251	DED-OFFICE OF SECRETARY	(80,052)	(145,709)	(11,764)	100,059	0	0	(137,465)
8252	DED - OFFICE OF BUSINESS DEVELOPMENT	(126,970)	(283,545)	(155,314)	32,983	0	0	(532,846)
8440	OFFICE OF REVENUE	(4,916,458)	(7,247,043)	(4,193,880)	51,187	0	0	(16,306,195)
4048	LA SALES & USE COMMISSION FOR REMOTE SELLERS	82,816	75,529	86,853	51,375	0	0	296,574
8560	STATE CIVIL SERVICE	(650,685)	(1,355,747)	(725,939)	99,977	0	0	(2,632,394)
8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(143,921)	(354,267)	(293,276)	(72,690)	0	0	(864,154)
8562	ETHICS ADMINISTRATION	(19,381)	(90,898)	20,237	90,967	0	0	926

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<b>OGB Agency Number</b>	<b>Employer Name</b>	<b>Amortization Year 2025</b>	<b>Amortization Year 2026</b>	<b>Amortization Year 2027</b>	<b>Amortization Year 2028</b>	<b>Amortization Year 2029</b>	<b>Thereafter</b>	<b>Total of Amortization</b>
8565	BOARD OF TAX APPEALS	(18,270)	(43,313)	(28,501)	3,616	0	0	(86,469)
8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0
309	COURT OF APPEAL, FIFTH CIRCUIT	(247,307)	(362,766)	(203,690)	36,640	0	0	(777,124)
302	COURT OF APPEAL, FIRST CIRCUIT	(575,133)	(656,383)	(390,722)	(17,813)	0	0	(1,640,051)
308	COURT OF APPEAL, FOURTH CIRCUIT	(162,115)	(282,962)	(80,060)	99,154	0	0	(425,984)
304	COURT OF APPEAL, SECOND CIRCUIT	(21,966)	(141,949)	(90,546)	27,710	0	0	(226,750)
307	COURT OF APPEAL, THIRD CIRCUIT	(298,760)	(374,954)	(184,635)	52,783	0	0	(805,566)
301	SUPREME COURT	(187,960)	(384,418)	(263,730)	6,037	0	0	(830,071)
317	JUDGES - 1ST CIRCUIT COURT OF APPEAL	(26,645)	(26,408)	(25,753)	(496)	0	0	(79,302)
318	JUDGES - 4TH CIRCUIT COURT OF APPEAL	(90,878)	(74,861)	(7,762)	26,173	0	0	(147,328)
342	JUDGES - 2NO CIRCUIT COURT OF APPEAL	(2,745)	(6,990)	14,797	24,357	0	0	29,419
343	JUDGES - 3RD CIRCUIT COURT OF APPEAL	35,797	13,349	40,880	42,504	0	0	132,530
344	JUDGES - 5TH CIRCUIT COURT OF APPEAL	(47,064)	(30,541)	(13,408)	3,266	0	0	(87,747)
8800	OFFICE OF GROUP BENEFITS	(338,265)	(798,712)	(424,098)	83,034	0	0	(1,478,041)
8804	OFFICE OF RISK MANAGEMENT	(474,565)	(469,341)	(121,642)	120,098	0	0	(945,450)
414	HOUSE OF REPRESENTATIVES	(183,122)	(313,287)	(216,297)	(20,597)	0	0	(733,303)
415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	41,995	35,409	46,168	31,289	0	0	154,862
8955	LEGISLATIVE FISCAL OFFICE	(20,194)	(12,514)	(3,415)	518	0	0	(35,605)
205	LOUISIANA STATE LAW INSTITUTE	(25,364)	(27,305)	(4,976)	12,207	0	0	(45,438)
8954	OFFICE OF THE LEGISLATIVE AUDITOR	(866,984)	(1,141,901)	(590,315)	70,488	0	0	(2,528,713)
413	SENATE	(185,181)	(148,200)	(31,126)	49,365	0	0	(315,143)
8261	DCRT - OFFICE OF THE SECRETARY	29,740	(184,148)	(107,663)	73,878	0	0	(188,192)
8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(584,081)	(669,654)	(325,721)	9,569	0	0	(1,569,888)
8263	DCRT - OFFICE OF STATE MUSEUMS	(178,148)	(336,489)	(177,331)	36,703	0	0	(655,265)
8264	DCRT- OFFICE OF STATE PARKS	(719,907)	(1,336,436)	(645,740)	229,385	0	0	(2,472,699)
8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(260,719)	(282,900)	(162,924)	(14,311)	0	0	(720,854)
8267	DCRT - OFFICE OF TOURISM	(161,890)	(272,384)	(174,028)	23,730	0	0	(584,573)
8273	DOTD - ADMINISTRATION	(1,515,808)	(2,110,179)	(1,009,361)	223,953	0	0	(4,411,394)
8276	DOTD - ENGINEERING & OPERATIONS	(30,113,105)	(42,253,591)	(22,550,166)	2,358,408	0	0	(92,558,454)
8400	DPSC - CORRECTIONS	(24,132,979)	(36,222,623)	(18,805,646)	3,699,635	0	0	(75,461,613)
8403	DPSC - OFFICE OF JUVENILE JUSTICE	(4,873,544)	(5,569,110)	(2,449,439)	670,294	0	0	(12,221,799)
8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(1,324,634)	(1,669,089)	(853,986)	49,588	0	0	(3,798,122)
8419	DPSC - OFFICE OF STATE POLICE	(11,733,301)	(20,414,489)	(11,557,432)	1,827,443	0	0	(41,877,778)
8420	DPSC - OFFICE OF MOTOR VEHICLES	(3,709,577)	(5,134,838)	(2,718,425)	322,491	0	0	(11,240,349)
8422	DPSC - OFFICE OF STATE FIRE MARSHALL	(633,016)	(976,008)	(518,112)	42,557	0	0	(2,084,579)
8423	DPSC - LOUISIANA GAMING CONTROL BOARD	(29,130)	(45,795)	16,684	9,671	0	0	(48,571)
8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(7,018)	(33,248)	(10,900)	14,249	0	0	(36,917)
8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(289,210)	(234,259)	(153,677)	(43,872)	0	0	(721,018)

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<b>OGB Agency Number</b>	<b>Employer Name</b>	<b>Amortization Year 2025</b>	<b>Amortization Year 2026</b>	<b>Amortization Year 2027</b>	<b>Amortization Year 2028</b>	<b>Amortization Year 2029</b>	<b>Thereafter</b>	<b>Total of Amortization</b>
8563	STATE POLICE COMMISSION	(36,160)	(31,318)	(17,973)	3,438	0	0	(82,013)
8303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	(62,226)	(94,408)	(82,483)	(17,558)	0	0	(256,674)
8305	LDH - MEDICAL VENDOR ADMINISTRATION	(5,451,481)	(9,196,035)	(4,455,590)	933,035	0	0	(18,170,071)
8307	LDH-OFFICE OF THE SECRETARY	(1,737,002)	(3,364,469)	(1,587,106)	491,894	0	0	(6,196,683)
8320	LDH - OFFICE OF AGING AND ADULT SERVICES	(2,294,785)	(3,261,062)	(1,533,655)	319,514	0	0	(6,769,989)
8324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	(1,340)	(37,673)	(16,057)	9,178	0	0	(45,894)
8326	LDH - OFFICE OF PUBLIC HEALTH	(6,259,415)	(10,159,866)	(5,248,769)	937,289	0	0	(20,730,759)
8330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351 Includes Central Regional Laundry	(10,986,063)	(14,683,598)	(7,612,162)	561,505	0	0	(32,720,318)
8340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(11,674,406)	(14,432,419)	(7,562,078)	556,077	0	0	(33,112,826)
8350	LDH-OFFICE ON WOMEN'S HEALTH (effective 7/1/22)	6,319	5,763	6,627	3,920	0	0	22,629
8360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	(19,649,761)	(33,258,765)	(17,037,751)	2,788,932	0	0	(67,157,345)
8109	OFFICE OF COASTAL PROTECTION AND RESTORATION	(467,843)	(1,131,608)	(644,395)	129,346	0	0	(2,114,500)
8431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435)	1,275,966	843,319	1,394,244	1,081,768	0	0	4,595,297
8432	DNR - OFFICE OF CONSERVATION	(643,460)	(954,709)	(373,665)	236,750	0	0	(1,735,085)
8434	DNR - OFFICE OF MINERAL RESOURCES	(1,415,307)	(1,532,166)	(1,304,877)	(520,603)	0	0	(4,772,953)
8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	(944,861)	(1,108,216)	(1,160,879)	(536,005)	0	0	(3,749,961)
8856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	(4,085,714)	(6,625,218)	(3,220,259)	828,336	0	0	(13,102,855)
8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	(6,842,022)	(10,485,924)	(5,363,634)	607,570	0	0	(22,084,010)
8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	203,267	(2,564)	5,334	62,853	0	0	268,891
8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	(4,001,167)	(5,884,669)	(2,970,661)	497,455	0	0	(12,359,042)
8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(680,909)	(1,181,511)	(669,884)	119,039	0	0	(2,413,265)
8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(583,378)	(1,398,944)	(889,328)	107,592	0	0	(2,764,057)
8656	SPECIAL SCHOOL DISTRICTS	(2,785,236)	(3,925,445)	(1,727,735)	349,407	0	0	(8,089,008)
8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(469,588)	(562,070)	(194,374)	109,446	0	0	(1,116,585)
8658	THRIVE ACADEMY	14,313	(93,263)	(77,600)	21,490	0	0	(135,060)
8659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	0			0	0	0	0
8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(300,825)	(484,377)	(237,912)	52,877	0	0	(970,237)
8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	(120,488)	(120,724)	8,703	35,040	0	0	(197,469)
8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(204,005)	(429,279)	(237,187)	50,257	0	0	(820,215)
8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(2,445,151)	(3,552,715)	(1,744,424)	394,423	0	0	(7,347,867)
8682	DOE - RECOVERY SCHOOL DISTRICT	(80,504)	(121,453)	(92,064)	6,180	0	0	(287,841)
	<b>Government-Wide Entry Subtotals</b>	<b>(192,045,452)</b>	<b>(288,289,569)</b>	<b>(149,957,450)</b>	<b>22,696,684</b>	<b>0</b>	<b>0</b>	<b>(607,595,787)</b>
8816	DIVISION OF ADMINISTRATIVE LAW	(219,230)	(398,860)	(278,293)	(12,062)	0	0	(908,445)
8829	OFFICE OF AIRCRAFT SERVICES	2,375	(46,904)	(22,600)	5,696	0	0	(61,433)
8815	OFFICE OF TECHNOLOGY SERVICES (815)	(3,182,458)	(5,882,100)	(2,929,649)	945,949	0	0	(11,048,258)
8805	Administrative Services (now part of 815)	(163,621)	(41,313)	0	0	0	0	(204,934)



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8808	Office of Telecommunication Services (now part of 815)	(228,327)	(74,982)	0	0	0	0	(303,310)
8820	OFFICE OF STATE PROCUREMENT	(358,846)	(439,916)	(200,350)	43,415	0	0	(955,698)
	<b>Subtotal Internal Service Totals</b>	<b>(4,150,107)</b>	<b>(6,884,076)</b>	<b>(3,430,892)</b>	<b>982,999</b>	<b>0</b>	<b>0</b>	<b>(13,482,076)</b>
	<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>							
8643	BATON ROUGE COMMUNITY COLLEGE	(1,977,470)	(2,249,809)	(1,229,007)	(845)	0	0	(5,457,130)
8644	BOSSIER PARISH COMMUNITY COLLEGE	(124,614)	(361,127)	4,506	287,164	0	0	(194,071)
8641	DELGADO COMMUNITY COLLEGE	(2,778,659)	(3,818,237)	(2,032,368)	253,569	0	0	(8,375,694)
8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(204,797)	(432,450)	(227,860)	68,022	0	0	(797,085)
8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	(93,608)	(516,511)	(269,189)	120,915	0	0	(758,393)
7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	(1,927,764)	(1,748,421)	(713,861)	67,593	0	0	(4,322,453)
7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	(430,024)	(567,360)	(268,452)	68,433	0	0	(1,197,403)
7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	(334,079)	(280,839)	(61,371)	63,421	0	0	(612,868)
8647	LOUISIANA DELTA COMMUNITY COLLEGE	(785,788)	(979,512)	(510,026)	35,462	0	0	(2,239,864)
1967	NUNEZ COMMUNITY COLLEGE	(622,883)	(815,797)	(468,351)	(10,504)	0	0	(1,917,534)
8646	RIVER PARISHES COMMUNITY COLLEGE	(433,585)	(592,794)	(351,237)	2,001	0	0	(1,375,614)
8645	SOUTH LA COMMUNITY COLLEGE	(1,543,984)	(1,931,512)	(913,705)	183,474	0	0	(4,205,727)
8751	SOWELA TECHNICAL COMMUNITY COLLEGE	(348,717)	(563,834)	(217,431)	163,673	0	0	(966,309)
	<b>Total LCTCS</b>	<b>(11,605,970)</b>	<b>(14,858,201)</b>	<b>(7,258,352)</b>	<b>1,302,376</b>	<b>0</b>	<b>0</b>	<b>(32,420,147)</b>
8807	FEDERAL PROPERTY ASSISTANCE	(17,928)	(135,412)	(173,560)	(48,587)	0	0	(375,486)
8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	(231,433)	(271,311)	(140,854)	8,573	0	0	(635,025)
8811	PRISON ENTERPRISES	(137,035)	(459,986)	(305,249)	100,929	0	0	(801,342)
	<b>Total Proprietary Funds</b>	<b>(386,396)</b>	<b>(866,709)</b>	<b>(619,662)</b>	<b>60,914</b>	<b>0</b>	<b>0</b>	<b>(1,811,853)</b>
4003	BARBERS EXAMINERS BOARD	(33,334)	(43,430)	(24,181)	821	0	0	(100,124)
1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(7,246)	(9,127)	(4,868)	684	0	0	(20,558)
4022	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0
4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(49,872)	(43,878)	(34,941)	(16,103)	0	0	(144,793)
4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(23,781)	(36,854)	(30,488)	(7,218)	0	0	(98,341)
4026	LOUISIANA BEHAVIOR ANALYST BOARD	2,176	1,642	1,992	1,394	0	0	7,203
1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	(1,529)	(8,983)	(4,372)	2,646	0	0	(12,238)
1107	LOUISIANA BOARD OF PHARMACY	(90,953)	(142,931)	(93,409)	(3,494)	0	0	(330,788)
4038	LOUISIANA CEMETERY BOARD	16,611	16,224	32,074	24,900	0	0	89,810

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1205	LOUISIANA TAX FREE SHOPPING COMMISSION	(135,363)	(105,428)	(37,473)	0	0	0	(278,264)
1106	LOUISIANA REAL ESTATE COMMISSION	(110,407)	(263,783)	(193,166)	(39,892)	0	0	(607,248)
4004	LOUISIANA STATE BOARD OF DENTISTRY	(24,737)	(33,219)	(15,534)	6,871	0	0	(66,618)
4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	4,876	(6,771)	(2,780)	4,680	0	0	6
4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(156,964)	(332,314)	(222,604)	3,936	0	0	(707,946)
4016	LOUISIANA STATE BOARD OF NURSING	(301,519)	(357,165)	(194,746)	11,704	0	0	(841,726)
4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(67,239)	(86,453)	(58,590)	(8,161)	0	0	(220,441)
4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(50,788)	(64,842)	(36,575)	519	0	0	(151,686)
1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	4,954	(3,664)	(1,399)	2,830	0	0	2,721
4042	RADIOLOGIC TECHNOLOGY BOARD	(3,985)	(4,163)	(2,943)	(746)	0	0	(11,836)
4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(9,231)	(42,809)	(44,720)	(7,353)	0	0	(104,114)
4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	(3,284)	(3,087)	2,760	3,844	0	0	234
4019	STATE BOARD OF VETERINARY MEDICINE	(5,860)	(1,615)	(2,417)	(1,208)	0	0	(11,100)
1109	CHIROPRACTIC EXAMINERS BOARD	(9,855)	(10,038)	(4,383)	1,430	0	0	(22,846)
4047	LA BD OF DIETETICS & NUTRITION	1,964	831	685	606	0	0	4,085
4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	3,277	(5,656)	(1,886)	3,774	0	0	(490)
4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	6,009	(8,463)	(2,820)	6,075	0	0	800
4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(27,005)	(29,050)	(26,311)	(10,301)	0	0	(92,667)
4015	LOUISIANA BOARD OF MASSAGE THERAPY	(12,778)	(11,100)	(2,923)	3,462	0	0	(23,338)
	<b>Subtotal Enterprise Boards</b>	<b>(1,085,864)</b>	<b>(1,636,123)</b>	<b>(1,006,018)</b>	<b>(14,299)</b>	<b>0</b>	<b>0</b>	<b>(3,742,305)</b>
	<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>(13,078,230)</b>	<b>(17,361,033)</b>	<b>(8,884,033)</b>	<b>1,348,991</b>	<b>0</b>	<b>0</b>	<b>(37,974,305)</b>
	<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>(209,273,789)</b>	<b>(312,534,677)</b>	<b>(162,272,375)</b>	<b>25,028,674</b>	<b>0</b>	<b>0</b>	<b>(659,052,167)</b>
	<b>COMPONENT UNITS</b>							
8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	(1,041,351)	(1,631,836)	(952,771)	28,221	0	0	(3,597,736)
8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(808,313)	(1,036,989)	(549,288)	82,448	0	0	(2,312,142)
8325	ACADIANA AREA HUMAN SERVICES DISTRICT	(508,230)	(741,256)	(333,653)	116,517	0	0	(1,466,623)
8376	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(163,799)	(393,442)	(111,199)	142,528	0	0	(525,912)
1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	(334,019)	(237,148)	(84,884)	37,874	0	0	(618,177)
8654	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0	0	0	0	0	0
8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(501,891)	(585,376)	(213,186)	149,587	0	0	(1,150,868)
8310	NORTHEAST DELTA HUMAN SVC AUTH	(321,312)	(487,787)	(335,320)	(16,994)	0	0	(1,161,413)
4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(80,638)	(113,368)	(71,605)	(132)	0	0	(265,744)
8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(147,843)	(170,415)	(99,791)	990	0	0	(417,059)
4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(72,015)	(67,376)	(41,348)	(6,735)	0	0	(187,474)

								<b>Exhibit B</b>
<b>OGB Agency Number</b>	<b>Employer Name</b>	<b>Amortization Year 2025</b>	<b>Amortization Year 2026</b>	<b>Amortization Year 2027</b>	<b>Amortization Year 2028</b>	<b>Amortization Year 2029</b>	<b>Thereafter</b>	<b>Total of Amortization</b>
4010	STATE PLUMBING BOARD OF LOUISIANA	(17,724)	(22,656)	(8,727)	670	0	0	(48,436)
4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	942	(190)	1,639	2,587	0	0	4,978
8375	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(210,085)	(334,026)	(164,565)	48,279	0	0	(660,397)
3641	BOSSIER LEVEE DISTRICT	0	0	0	0	0	0	0
3644	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	283	(59,413)	(29,943)	3,550	0	0	(85,522)
3654	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	74,692	63,039	28,876	1,226	0	0	167,832
3649	PONTCHARTRAIN LEVEE DISTRICT	(289,029)	(474,524)	(328,463)	(21,801)	0	0	(1,113,817)
3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(303,012)	(334,087)	(160,345)	23,493	0	0	(773,952)
3643	SOUTH LAFOURCHE LEVEE DISTRICT	(66,483)	(98,060)	(19,609)	39,187	0	0	(144,966)
3640	ATCHAFALAYA BASIN LEVEE DISTRICT	(792,139)	(848,649)	(394,985)	10,550	0	0	(2,025,223)
3642	CADDO LEVEE DISTRICT	(31,031)	(33,006)	(6,387)	9,495	0	0	(60,929)
3645	FIFTH LOUISIANA LEVEE DISTRICT	(9,771)	(21,251)	(10,072)	4,681	0	0	(36,414)
3646	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	(135,111)	(178,723)	(75,842)	35,484	0	0	(354,193)
6601	LOUISIANA HOUSING CORPORATION	(632,159)	(785,469)	(477,437)	164	0	0	(1,894,901)
8304	METROPOLITAN HUMAN SERVICES AUTHORITY	(456,780)	(754,797)	(305,635)	119,037	0	0	(1,398,175)
8377	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(110,423)	(355,564)	(177,112)	66,900	0	0	(576,199)
3658	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	(90,625)	(304,510)	(115,469)	58,496	0	0	(452,109)
3659	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	49,344	38,984	35,583	24,988	0	0	148,900
3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	(206,600)	(300,113)	(166,507)	19,788	0	0	(653,431)
3647	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	(100,914)	(151,089)	(79,458)	14,804	0	0	(316,657)
3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	(151,981)	(338,866)	(178,092)	44,089	0	0	(624,851)
3655	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	(114,702)	(93,242)	(54,708)	(6,998)	0	0	(269,649)
8813	SABINE RIVER AUTHORITY	(235,756)	(232,010)	(100,468)	28,296	0	0	(539,939)
8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	(719,713)	(1,007,071)	(524,503)	73,814	0	0	(2,177,473)
	<b>LSU System</b>							
1901	LSU - BATON ROUGE*	(8,461,357)	(9,707,793)	(5,097,730)	217,111	0	0	(23,049,770)
1902	LSU - ALEXANDRIA CAMPUS	(365,565)	(414,406)	(166,513)	116,926	0	0	(829,558)
1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(4,247,975)	(5,968,712)	(3,106,657)	567,084	0	0	(12,756,261)
1906	LSU - EUNICE CAMPUS	(64,113)	(123,569)	(50,864)	36,901	0	0	(201,646)
1908	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0
1909	LSU - AGRICULTURAL CENTER	(2,410,078)	(2,887,861)	(1,509,360)	169,900	0	0	(6,637,399)
1920	PENNINGTON BIOMEDICAL RESEARCH CTR.	(279,549)	(384,386)	(213,529)	29,694	0	0	(847,769)
8308	LSUHSC - HEALTH CARE SERVICES DIVISION	(509,899)	(550,499)	(212,079)	67,035	0	0	(1,205,442)

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8312	E A CONWAY MEDICAL CENTER	(1,398,991)	(1,423,157)	(988,766)	(236,093)	0	0	(4,047,006)
8313	EARL K LONG MEDICAL CENTER	(962,657)	(1,204,521)	(506,355)	107,628	0	0	(2,565,905)
8314	HUEY P LONG MEDICAL CENTER	(599,494)	(525,410)	(260,184)	(3,207)	0	0	(1,388,296)
8315	UNIVERSITY MEDICAL CENTER	(437,612)	(602,456)	(220,720)	102,563	0	0	(1,158,225)
8316	W O MOSS REGIONAL MEDICAL CENTER	(214,090)	(231,780)	(114,486)	5,585	0	0	(554,772)
8317	LALLIE KEMP REGIONAL MEDICAL CENTER	(397,835)	(761,766)	(382,324)	135,112	0	0	(1,406,813)
8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	(266,436)	(385,089)	(224,811)	(24,491)	0	0	(900,827)
8321	LEONARD t CHABERT MEDICAL CENTER	(564,314)	(503,269)	(244,237)	8,990	0	0	(1,302,830)
8322	MEDICAL CENTER OF LA - NEW ORLEANS	(4,730,142)	(5,241,304)	(2,773,112)	(77,688)	0	0	(12,822,246)
8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(6,125,390)	(7,182,568)	(3,795,781)	(12,255)	0	0	(17,115,993)
8606	LSU - SHREVEPORT	(213,329)	(311,935)	(95,269)	121,450	0	0	(499,084)
	<b>Total - LSU</b>	<b>(32,248,827)</b>	<b>(38,410,482)</b>	<b>(19,962,776)</b>	<b>1,332,245</b>	<b>0</b>	<b>0</b>	<b>(89,289,841)</b>
	<b>University of Louisiana System:</b>							
8623	GRAMBLING STATE UNIVERSITY	(2,581,526)	(2,672,315)	(1,404,528)	71,114	0	0	(6,587,255)
8625	LA TECH UNIVERSITY	(3,808,799)	(5,375,907)	(2,534,597)	696,347	0	0	(11,022,956)
8627	MCNEESE STATE UNIVERSITY	(1,964,455)	(3,111,780)	(1,329,031)	663,912	0	0	(5,741,354)
8621	NICHOLLS STATE UNIVERSITY	(2,572,447)	(3,961,077)	(2,111,644)	344,842	0	0	(8,300,327)
8631	NORTHWESTERN STATE UNIVERSITY	(2,925,826)	(4,163,764)	(2,245,156)	382,054	0	0	(8,952,693)
8634	SOUTHEASTERN LA UNIVERSITY	(4,631,211)	(6,743,772)	(3,392,928)	807,917	0	0	(13,959,993)
8640	UNIVERSITY OF LA @ LAFAYETTE	(6,646,597)	(10,398,156)	(5,506,864)	921,905	0	0	(21,629,712)
8629	UNIVERSITY OF LA @ MONROE	(3,554,890)	(4,840,822)	(2,438,187)	433,467	0	0	(10,400,432)
8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(155,815)	(214,794)	(107,662)	9,373	0	0	(468,898)
8603	UNIVERSITY OF NEW ORLEANS	(2,531,978)	(3,753,932)	(1,784,196)	731,214	0	0	(7,338,892)
	<b>Total - ULS</b>	<b>(31,373,544)</b>	<b>(45,236,320)</b>	<b>(22,854,793)</b>	<b>5,062,145</b>	<b>0</b>	<b>0</b>	<b>(94,402,511)</b>
	<b>Southern University System:</b>							
8616	SOUTHERN UNIVERSITY - BATON ROUGE	(4,533,893)	(6,497,392)	(3,470,312)	384,632	0	0	(14,116,964)
8617	SOUTHERN UNIVERSITY - NEW ORLEANS	(1,404,991)	(1,271,345)	(885,732)	(173,004)	0	0	(3,735,071)
8618	SOUTHERN UNIVERSITY-SHREVEPORT	(983,649)	(1,124,144)	(551,247)	61,252	0	0	(2,597,787)
	<b>Total Southern</b>	<b>(6,922,533)</b>	<b>(8,892,880)</b>	<b>(4,907,291)</b>	<b>272,881</b>	<b>0</b>	<b>0</b>	<b>(20,449,823)</b>
8671	BOARD OF REGENTS	(1,095,967)	(1,698,342)	(1,178,859)	(98,713)	0	0	(4,071,881)
	<b>TOTAL OGB PLAN - COMPONENT UNITS</b>	<b>(80,169,061)</b>	<b>(106,328,309)</b>	<b>(55,008,996)</b>	<b>7,703,641</b>	<b>0</b>	<b>0</b>	<b>(233,802,725)</b>
	<b>FIDUCIARY FUNDS</b>							

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1801	Louisiana School Employees' Retirement System (571) - LSERS	(405,498)	(483,553)	(312,425)	(26,597)	0	0	(1,228,073)
1803	Louisiana State Employees' Retirement System (572) - LASERS	(816,809)	(1,236,669)	(712,065)	55,482	0	0	(2,710,061)
8586	Louisiana Teachers' Retirement System (573) - TRSL	(950,515)	(1,546,714)	(913,985)	32,909	0	0	(3,378,305)
8587	Louisiana State Police Retirement System (575) - LSPRS	60,911	18,329	272	3,706	0	0	83,218
		<b>(291,554,760)</b>	<b>(422,111,593)</b>	<b>(219,219,574)</b>	<b>32,797,814</b>	<b>0</b>	<b>0</b>	<b>(900,088,113)</b>