

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

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

June 17, 2025

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 2025 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 2025" and then selecting "GASB 75 - 2025 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 2025 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 2025 financial statements should equal the total of your agency's deferred outflows on Exhibit A, plus the amount of the current year (FY 2025) OPEB benefit payments made subsequent to the measurement date (i.e. current year employer

June 17, 2025

Page 2 of 2

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)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

						ACFR Y/E 6/30/25 & Measurement Y/E 6/30/24									
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 7/1/24 (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 Pmts & Employer's Actual Benefit Pmts	Employer's Actual Benefit Payments Made the Year Ending 6/30/24 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0.0000%	0.0000%	0.000%	0	0	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,744,385	0.0880%	0.0853%	0.003%	6,099,277	120,936	259,266	0	68,576	413,845	189,885	(15,880)	(263,112)	6,872,793
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	4,931,538	0.1209%	0.1195%	0.001%	8,540,449	166,137	356,168	0	94,207	568,522	99,328	(45,306)	(337,961)	9,441,544
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	3,521,494	0.1039%	0.1023%	0.002%	7,312,838	142,866	306,280	0	81,012	488,890	116,773	(63,423)	(266,160)	8,119,076
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	2,370,931	0.0585%	0.0536%	0.005%	3,833,603	80,394	172,349	0	45,587	275,107	347,177	(42,036)	(143,427)	4,568,755
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	4,513,496	0.1085%	0.1102%	-0.002%	7,876,205	149,161	319,774	0	84,581	510,430	(119,251)	53,937	(398,042)	8,476,796
23-949	SUPREME COURT	7,216,684	0.1208%	0.1252%	-0.004%	8,946,826	166,103	356,095	0	94,188	568,405	(308,832)	(57,864)	(325,324)	9,439,596
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,023,218	0.0302%	0.0309%	-0.001%	2,209,741	41,571	89,121	0	23,573	142,257	(47,880)	55,084	(150,986)	2,362,481
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	1,943,576	0.0294%	0.0300%	-0.001%	2,145,546	40,457	86,734	0	22,941	138,446	(41,599)	61,032	(154,365)	2,299,192
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,657,004	0.0196%	0.0177%	0.002%	1,263,135	26,878	57,621	0	15,241	91,976	134,616	26,554	(88,559)	1,527,462
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	2,206,325	0.0207%	0.0214%	-0.001%	1,527,960	28,471	61,036	0	16,144	97,427	(47,367)	44,579	(110,260)	1,617,991
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,469,426	0.0114%	0.0098%	0.002%	698,078	15,640	33,530	0	8,869	53,521	115,270	578	(36,659)	888,826
21-800	OFFICE OF GROUP BENEFITS	2,986,705	0.2870%	0.2947%	-0.008%	21,065,286	394,553	845,852	0	223,730	1,350,164	(546,973)	249,102	(1,159,310)	22,422,403
21-804	OFFICE OF RISK MANAGEMENT	2,850,407	0.1170%	0.1169%	0.000%	8,356,393	160,866	344,867	0	91,218	550,484	9,258	40,777	(411,883)	9,141,980
SA-951	HOUSE OF REPRESENTATIVES	14,098,612	0.0689%	0.0570%	0.012%	4,073,121	94,639	202,889	0	53,665	323,856	848,486	(59,594)	(158,732)	5,378,330
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	1,179,848	0.0041%	0.0038%	0.000%	270,238	5,639	12,089	0	3,198	19,297	23,019	(13,009)	0	320,471
SA-955	LEGISLATIVE FISCAL OFFICE	1,734,378	0.0031%	0.0032%	0.000%	226,348	4,253	9,118	0	2,412	14,554	(5,167)	5,159	(14,970)	241,706
SA-962	LOUISIANA STATE LAW INSTITUTE	327,654	0.0128%	0.0125%	0.000%	894,573	17,564	37,655	0	9,960	60,105	18,844	9,737	(50,257)	998,182
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	19,423,262	0.2192%	0.2045%	0.015%	14,616,962	301,320	645,977	0	170,863	1,031,121	1,052,883	67,362	(762,489)	17,124,000
SA 952	SENATE	11,435,722	0.0667%	0.0609%	0.006%	4,355,972	91,650	196,481	0	51,970	313,627	410,191	5,529	(216,960)	5,208,461
06-261	DCRT - OFFICE OF THE SECRETARY	2,828,796	0.0934%	0.0928%	0.001%	6,635,386	128,449	275,372	0	72,837	439,554	44,472	(46,879)	(249,445)	7,299,746
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,473,797	0.1152%	0.1120%	0.003%	8,004,018	158,302	339,372	0	89,765	541,712	228,330	4,328	(369,521)	8,996,306
06-263	DCRT - OFFICE OF STATE MUSEUMS	3,480,939	0.0828%	0.0808%	0.002%	5,774,649	113,789	243,942	0	64,523	389,385	142,804	(90,161)	(172,341)	6,466,590
06-264	DCRT- OFFICE OF STATE PARKS	9,702,113	0.3825%	0.3758%	0.007%	26,861,052	525,811	1,127,246	0	298,159	1,799,331	483,211	(204,322)	(1,008,691)	29,881,798
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	2,430,779	0.0384%	0.0347%	0.004%	2,480,954	52,745	113,077	0	29,909	180,495	262,014	(50,636)	(71,044)	2,997,514
06-267	DCRT - OFFICE OF TOURISM	2,664,374	0.0707%	0.0786%	-0.008%	5,621,930	97,163	208,300	0	55,096	332,493	(569,064)	(2,243)	(221,906)	5,521,770
07-273	DOTD - ADMINISTRATION	11,927,222	0.5021%	0.5260%	-0.024%	37,599,947	690,178	1,479,619	0	391,363	2,361,796	(1,707,964)	22,108	(1,614,305)	39,222,743
07-276	DOTD - ENGINEERING & OPERATIONS	192,875,976	9.6671%	9.5253%	0.142%	680,897,724	13,288,058	28,487,236	0	7,534,947	45,471,859	10,133,734	377,485	(31,032,177)	755,158,866
08-400	DPSC - CORRECTIONS	209,638,271	8.8330%	8.9298%	-0.097%	638,326,813	12,141,600	26,029,434	0	6,884,852	41,548,670	(6,915,684)	(244,971)	(27,764,917)	690,005,797
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	33,244,591	1.2725%	1.2606%	0.012%	90,109,198	1,749,069	3,749,693	0	991,803	5,985,331	849,294	284,103	(4,319,092)	99,399,399
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	6,439,184	0.2988%	0.3060%	-0.007%	21,877,118	410,706	880,481	0	232,890	1,405,440	(518,775)	51,463	(998,936)	23,340,388
08-419	DPSC - OFFICE OF STATE POLICE	115,647,592	5.6450%	5.5302%	0.115%	395,312,731	7,759,445	16,634,873	0	4,399,966	26,552,895	8,209,049	(1,839,330)	(16,061,209)	440,968,419
08-420	DPSC - OFFICE OF MOTOR VEHICLES	18,714,012	1.1186%	1.1255%	-0.007%	80,454,842	1,537,625	3,296,395	0	871,905	5,261,767	(492,275)	(526,976)	(3,020,226)	87,383,057
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	9,796,765	0.2608%	0.2467%	0.014%	17,631,323	358,498	768,555	0	203,285	1,226,783	1,011,974	(163,451)	(663,580)	20,373,387
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	389,580	0.0112%	0.0086%	0.003%	611,864	15,402	33,019	0	8,734	52,706	189,099	3,772	(39,304)	875,292
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	475,831	0.0145%	0.0167%	-0.002%	1,195,448	19,996	42,867	0	11,338	68,425	(155,593)	598	(46,727)	1,136,353
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	505,030	0.0186%	0.0213%	-0.003%	1,523,066	25,505	54,678	0	14,463	87,279	(196,700)	3,256	(62,095)	1,449,452
17-563	STATE POLICE COMMISSION	365,873	0.0086%	0.0084%	0.000%	598,613	11,767	25,227	0	6,673	40,267	13,326	(22,442)	(4,704)	668,727
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	338,081	0.0061%	0.0054%	0.001%	382,781	8,344	17,888	0	4,732	28,554	51,147	(1,723)	(17,526)	474,196

						ACFR Y/E 6/30/25 & Measurement Y/E 6/30/24									
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 7/1/24 (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 Pmts & Employer's Actual Benefit Pmts	Employer's Actual Benefit Payments Made the Year Ending 6/30/24 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	50,563,833	2.1891%	2.1872%	0.002%	156,346,331	3,009,121	6,451,021	0	1,706,311	10,297,240	139,833	(346,624)	(6,595,223)	171,008,009
09-307	LDH-OFFICE OF THE SECRETARY	29,534,533	0.9446%	0.9655%	-0.021%	69,016,828	1,298,445	2,783,635	0	736,279	4,443,291	(1,492,566)	314,556	(3,309,985)	73,790,483
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	21,481,065	0.7862%	0.7847%	0.002%	56,095,109	1,080,736	2,316,906	0	612,827	3,698,288	107,420	356,296	(2,849,484)	61,418,098
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	888,937	0.0092%	0.0085%	0.001%	608,484	12,670	27,162	0	7,184	43,356	50,390	(29,228)	0	720,017
09-326	LDH - OFFICE OF PUBLIC HEALTH	74,793,893	2.6524%	2.6862%	-0.034%	192,016,295	3,645,940	7,816,248	0	2,067,418	12,476,442	(2,413,009)	513,393	(8,924,342)	207,198,385
09-327	LDH - OFFICE OF THE SURGEON GENERAL	255,543	0.0037%	0.0000%	0.004%	0	5,031	10,787	0	2,853	17,218	261,656	(11,607)	0	285,938
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	59,332,522	3.0305%	3.1367%	-0.106%	224,220,604	4,165,660	8,930,435	0	2,362,123	14,254,927	(7,589,855)	3,025,191	(12,635,099)	236,733,985
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	54,003,932	2.6923%	2.7273%	-0.035%	194,955,376	3,700,809	7,933,876	0	2,098,531	12,664,202	(2,498,725)	2,693,610	(11,231,136)	210,316,541
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effect	252,531	0.0010%	0.0004%	0.001%	30,442	1,372	2,941	0	778	4,695	40,906	(3,165)	0	77,969
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	172,066,959	7.9002%	8.0963%	-0.196%	578,747,344	10,859,301	23,280,413	0	6,157,729	37,160,630	(14,020,823)	889,226	(25,940,933)	617,132,888
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	12,583,830	0.2739%	0.2839%	-0.010%	20,291,472	376,458	807,060	0	213,469	1,288,244	(714,150)	(438,563)	(429,902)	21,394,089
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435)	10,361,324	0.4065%	0.3992%	0.007%	28,538,525	558,761	1,197,884	0	316,843	1,912,085	519,241	45,623	(1,334,649)	31,754,314
11-432	DNR - OFFICE OF CONSERVATION	10,882,038	0.3326%	0.3233%	0.009%	23,113,692	457,244	980,250	0	259,279	1,564,694	664,809	7,201	(1,062,033)	25,985,135
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	41,172,612	1.6207%	1.6163%	0.004%	115,540,850	2,227,767	4,775,938	0	1,263,248	7,623,441	311,845	(876,411)	(4,262,905)	126,603,773
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	37,039,033	2.2092%	2.3075%	-0.098%	164,943,688	3,036,630	6,509,996	0	1,721,911	10,391,378	(7,026,918)	2,446,853	(9,452,164)	172,571,375
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	2,678,766	0.0495%	0.0515%	-0.002%	3,681,896	68,071	145,931	0	38,599	232,938	(141,955)	461,173	(618,208)	3,868,446
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	16,138,194	1.4960%	1.5178%	-0.022%	108,498,229	2,056,333	4,408,412	0	1,166,036	7,036,790	(1,560,804)	(2,740,053)	(2,003,775)	116,861,170
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	11,482,309	0.3048%	0.2806%	0.024%	20,055,554	418,947	898,147	0	237,562	1,433,640	1,731,332	640,857	(1,607,340)	23,808,699
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	11,666,241	0.3258%	0.3044%	0.021%	21,762,285	447,875	960,166	0	253,966	1,532,634	1,529,008	697,761	(1,730,981)	25,452,715
19-656	SPECIAL SCHOOL DISTRICTS	12,429,821	0.7446%	0.7906%	-0.046%	56,513,187	1,023,542	2,194,291	0	580,396	3,502,569	(3,284,987)	546,940	(2,908,184)	58,167,753
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	4,905,072	0.1270%	0.1214%	0.006%	8,676,366	174,517	374,132	0	98,959	597,197	399,181	(93,779)	(308,820)	9,917,754
19-658	THRIVE ACADEMY	2,812,386	0.0215%	0.0158%	0.006%	1,127,898	29,490	63,222	0	16,722	100,916	405,714	(68,032)	0	1,675,930
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	185,415	0.0037%	0.0000%	0.004%	0	5,150	11,040	0	2,920	17,623	267,811	(11,880)	0	292,664
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	3,603,265	0.1258%	0.1287%	-0.003%	9,201,711	172,980	370,838	0	98,088	591,938	(206,080)	114,968	(514,021)	9,830,422
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	647,978	0.0240%	0.0226%	0.001%	1,618,524	32,943	70,625	0	18,680	112,733	94,662	(15,809)	(60,189)	1,872,169
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	4,664,253	0.1020%	0.1051%	-0.003%	7,511,005	140,263	300,699	0	79,536	479,981	(216,776)	(171,878)	(151,700)	7,971,130
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	30,214,271	0.9161%	0.9231%	-0.007%	65,986,476	1,259,219	2,699,543	0	714,036	4,309,060	(502,102)	272,335	(3,177,273)	71,561,294
19-682	DOE - RECOVERY SCHOOL DISTRICT	554,974	0.0298%	0.0337%	-0.004%	2,407,406	40,990	87,875	0	23,243	140,267	(275,777)	(74,195)	(20,366)	2,329,443
	Government-Wide Entry Subtotals	1,664,541,261	68.0160%	68.2410%	-0.225%	4,878,068,109	93,492,621	200,431,574	0	53,014,663	319,932,624	(16,082,844)	1,873,974	(217,555,414)	5,313,175,306
6-4	DIVISION OF ADMINISTRATIVE LAW	3,773,251	0.0822%	0.0781%	0.004%	5,585,369	112,993	242,238	0	64,073	386,665	290,738	17,667	(278,335)	6,421,407
6-6	OFFICE OF AIRCRAFT SERVICES	143,506	0.0100%	0.0100%	0.000%	718,098	13,806	29,597	0	7,828	47,243	(154)	11,594	(43,443)	784,569

						ACFR Y/E 6/30/25 & Measurement Y/E 6/30/24												
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 7/1/24 (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 Pmts & Employer's Actual Benefit Pmts	Employer's Actual Benefit Payments Made the Year Ending 6/30/24 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)			
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	54,599,951	1.6245%	1.6038%	0.021%	114,644,774	2,232,936	4,787,017	0	1,266,178	7,641,126	1,476,687	(1,380,879)	(3,770,359)	126,897,480			
6-7	Administrative Services (now part of 815)	0	0.0000%	0.0000%	0.000%	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%	0.000%	0	0	0	0	0	0	0	0	0	0			
6-9	OFFICE OF STATE PROCUREMENT	5,566,240	0.1002%	0.0968%	0.003%	6,919,986	137,681	295,164	0	78,072	471,146	239,971	(116,039)	(201,582)	7,824,398			
	Subtotal Internal Service Totals	64,082,948	1.8169%	1.7888%	0.028%	127,868,227	2,497,416	5,354,016	0	1,416,151	8,546,180	2,007,242	(1,467,658)	(4,293,719)	141,927,854			
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)																	
	BATON ROUGE COMMUNITY COLLEGE	16,986,468	0.3834%	0.3628%	0.021%	25,934,421	526,960	1,129,710	0	298,811	1,803,264	1,469,602	(307,583)	(908,081)	29,947,104			
	BOSSIER PARISH COMMUNITY COLLEGE	14,216,828	0.3584%	0.3448%	0.014%	24,646,325	492,683	1,056,226	0	279,374	1,685,967	975,152	(162,055)	(974,533)	27,999,139			
	DELGADO COMMUNITY COLLEGE	32,692,268	0.8923%	0.8955%	-0.003%	64,011,302	1,226,593	2,629,598	0	695,535	4,197,413	(223,620)	(283,814)	(2,545,857)	69,707,150			
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	6,561,408	0.1385%	0.1311%	0.007%	9,370,282	190,322	408,016	0	107,921	651,282	527,188	(40,132)	(398,927)	10,815,951			
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	13,579,237	0.2026%	0.1846%	0.018%	13,193,949	278,479	597,011	0	157,911	952,959	1,288,083	(363,840)	(278,595)	15,825,958			
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	4,721,118	0.1469%	0.1551%	-0.008%	11,085,150	201,993	433,036	0	114,539	691,221	(580,736)	73,273	(539,257)	11,479,219			
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	11,004,083	0.1566%	0.1450%	0.012%	10,365,295	215,207	461,367	0	122,033	736,442	826,342	(199,406)	(297,063)	12,230,216			
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	3,236,645	0.1093%	0.1166%	-0.007%	8,337,739	150,299	322,215	0	85,227	514,325	(521,593)	211,213	(557,943)	8,541,481			
	LOUISIANA DELTA COMMUNITY COLLEGE	11,050,635	0.2509%	0.2353%	0.016%	16,820,423	344,883	739,367	0	195,564	1,180,191	1,114,829	(10,026)	(785,596)	19,599,635			
	NUNEZ COMMUNITY COLLEGE	5,594,281	0.1354%	0.1329%	0.002%	9,503,599	186,152	399,076	0	105,557	637,013	177,027	(30,309)	(399,131)	10,578,984			
	RIVER PARISHES COMMUNITY COLLEGE	7,498,209	0.1179%	0.1049%	0.013%	7,500,125	162,015	347,332	0	91,870	554,418	925,315	(109,761)	(263,998)	9,207,317			
	SOUTH LA COMMUNITY COLLEGE	17,482,669	0.4636%	0.4520%	0.012%	32,308,170	637,261	1,366,173	0	361,356	2,180,711	831,891	104,928	(1,575,047)	36,215,444			
	SOWELA TECHNICAL COMMUNITY COLLEGE	9,853,460	0.2144%	0.2138%	0.001%	15,281,517	294,713	631,812	0	167,116	1,008,510	44,718	(99,311)	(580,573)	16,748,503			
	Total LCTCS	154,477,309	3.5703%	3.4744%	0.096%	248,358,297	4,907,560	10,520,937	0	2,782,815	16,793,717	6,854,199	(1,216,822)	(10,104,602)	278,896,101			
7-10	FEDERAL PROPERTY ASSISTANCE	278,905	0.0228%	0.0232%	0.000%	1,661,765	31,341	67,190	0	17,772	107,250	(31,903)	(18,399)	(53,903)	1,781,112			
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	1,159,325	0.0431%	0.0465%	-0.003%	3,326,992	59,230	126,978	0	33,586	202,684	(246,816)	3,436	(140,075)	3,366,015			
7-12	PRISON ENTERPRISES	2,902,407	0.1811%	0.1734%	0.008%	12,392,582	248,953	533,710	0	141,168	851,919	553,941	59,777	(634,094)	14,147,955			
	Total Proprietary Funds	4,340,637	0.2470%	0.2432%	0.004%	17,381,339	339,523	727,878	0	192,526	1,161,853	275,222	44,813	(828,072)	19,295,082			
7-15-1	BARBERS EXAMINERS BOARD	200,135	0.0081%	0.0089%	-0.001%	639,248	11,134	23,869	0	6,313	38,100	(60,252)	(18,929)	(6,756)	632,727			
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	57,500	0.0014%	0.0014%	0.000%	98,737	1,915	4,106	0	1,086	6,554	864	(4,418)	0	108,844			
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0.0000%	0.0000%	0.000%	0	0	0	0	0	0	0	0	0	0			
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	0	0.0020%	0.0021%	0.000%	149,347	2,684	5,754	0	1,522	9,184	(9,779)	6,554	(12,745)	152,520			
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	577,356	0.0055%	0.0072%	-0.002%	511,779	7,502	16,083	0	4,254	25,672	(121,646)	2,916	(20,222)	426,337			
7-15-10	LOUISIANA BEHAVIOR ANALYST BOARD	152,500	0.0005%	0.0003%	0.000%	24,144	684	1,466	0	388	2,340	11,417	(1,578)	0	38,861			

						ACFR Y/E 6/30/25 & Measurement Y/E 6/30/24									
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 7/1/24 (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 Pmts & Employer's Actual Benefit Pmts	Employer's Actual Benefit Payments Made the Year Ending 6/30/24 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	247,898	0.0034%	0.0030%	0.000%	217,932	4,732	10,145	0	2,683	16,193	28,155	(10,917)	0	268,924
7-15-12	LOUISIANA BOARD OF PHARMACY	1,665,312	0.0250%	0.0232%	0.002%	1,657,854	34,344	73,628	0	19,475	117,526	128,178	(18,409)	(60,821)	1,951,775
7-15-13	LOUISIANA CEMETERY BOARD	83,311	0.0049%	0.0060%	-0.001%	431,927	6,774	14,522	0	3,841	23,180	(79,668)	556	(16,182)	384,948
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0.0000%	0.0000%	0.000%	0	0	0	0	0	0	0	0	0	0
7-15-17	LOUISIANA REAL ESTATE COMMISSION	1,320,605	0.0395%	0.0393%	0.000%	2,812,537	54,344	116,503	0	30,815	185,964	13,542	(43,055)	(82,312)	3,088,338
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	505,081	0.0090%	0.0082%	0.001%	587,838	12,329	26,430	0	6,991	42,188	53,294	(20,009)	(8,432)	700,629
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	187,319	0.0068%	0.0067%	0.000%	481,593	9,336	20,014	0	5,294	31,947	3,898	(6,312)	(15,225)	530,544
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	3,261,905	0.0762%	0.0777%	-0.001%	5,552,072	104,752	224,571	0	59,400	358,464	(104,529)	(133,669)	(107,988)	5,953,073
7-15-27	LOUISIANA STATE BOARD OF NURSING	3,390,689	0.0617%	0.0581%	0.004%	4,155,706	84,813	181,824	0	48,093	290,232	254,915	(84,641)	(111,018)	4,819,925
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	759,841	0.0165%	0.0173%	-0.001%	1,236,026	22,687	48,636	0	12,864	77,634	(56,230)	(11,825)	(40,512)	1,289,280
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	273,056	0.0071%	0.0068%	0.000%	486,563	9,713	20,824	0	5,508	33,239	18,570	(22,036)	(372)	552,009
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	132,116	0.0025%	0.0022%	0.000%	159,213	3,388	7,264	0	1,921	11,595	17,000	(7,817)	0	192,565
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	92,304	0.0000%	0.0008%	-0.001%	54,101	29	63	0	17	100	(52,581)	(67)	0	1,661
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	456,892	0.0090%	0.0090%	0.000%	645,085	12,434	26,657	0	7,051	42,551	1,551	27,988	(56,673)	706,644
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	103,880	0.0010%	0.0011%	0.000%	81,171	1,429	3,063	0	810	4,889	(6,874)	(1,811)	(1,485)	81,192
7-15-39	STATE BOARD OF VETERINARY MEDICINE	113,455	0.0003%	0.0002%	0.000%	11,603	460	986	0	261	1,574	12,317	(1,061)	0	26,140
7-15-45	CHIROPRACTIC EXAMINERS BOARD	151,330	0.0025%	0.0024%	0.000%	175,030	3,478	7,456	0	1,972	11,901	5,826	(8,023)	0	197,639
7-15-49	LA BD OF DIETETICS & NUTRITION	52,128	0.0003%	0.0003%	0.000%	18,623	465	996	0	264	1,591	5,549	(1,072)	0	26,415
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	232,648	0.0031%	0.0024%	0.001%	174,887	4,257	9,126	0	2,414	14,568	46,499	(8,541)	(1,280)	241,930
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	297,444	0.0057%	0.0051%	0.001%	363,529	7,892	16,919	0	4,475	27,006	46,885	(14,325)	(3,881)	448,500
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	231,335	0.0029%	0.0030%	0.000%	213,300	3,921	8,407	0	2,224	13,419	(9,375)	(432)	(8,614)	222,849
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	102,959	0.0007%	0.0004%	0.000%	31,218	945	2,025	0	536	3,233	17,912	14,871	(17,050)	53,689
7-15-63	CONTRACTORS LICENSING BOARD	2,524,468	0.0934%	0.0000%	0.093%	0	128,447	275,367	0	72,835	439,546	6,679,737	(189,871)	(106,447)	7,299,614
	Subtotal Enterprise Boards	17,173,467	0.3891%	0.2934%	0.096%	20,971,063	534,887	1,146,703	0	303,306	1,830,388	6,845,175	(555,935)	(678,015)	30,397,572
	Total LCTCS & Proprietary Fd & Ent Boards	175,991,413	4.2064%	4.0109%	0.195%	286,710,699	5,781,971	12,395,518	0	3,278,646	19,785,958	13,974,596	(1,727,944)	(11,610,689)	328,588,755
	TOTAL FOR PRIMARY GOVERNMENT	1,904,615,622	74.0393%	74.0407%	-0.001%	5,292,647,035	101,772,007	218,181,108	0	57,709,461	348,264,761	(101,006)	(1,321,628)	(233,459,822)	5,783,691,915
	COMPONENT UNITS														
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	12,159,237	0.3405%	0.3430%	-0.002%	24,517,074	468,055	1,003,427	0	265,409	1,601,690	(176,352)	(232,650)	(847,123)	26,599,530
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	9,894,866	0.2296%	0.2107%	0.019%	15,058,480	315,655	676,708	0	178,991	1,080,175	1,356,831	(159,534)	(568,662)	17,938,645
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	6,056,750	0.1719%	0.1746%	-0.003%	12,481,466	236,353	506,700	0	134,023	808,804	(190,153)	(151,519)	(393,733)	13,431,941
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	4,831,469	0.1246%	0.1190%	0.006%	8,503,879	171,292	367,219	0	97,130	586,161	403,958	(96,909)	(298,250)	9,734,480

						ACFR Y/E 6/30/25 & Measurement Y/E 6/30/24									
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 7/1/24 (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 Pmts & Employer's Actual Benefit Pmts	Employer's Actual Benefit Payments Made the Year Ending 6/30/24 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	1,966,935	0.0614%	0.0643%	-0.003%	4,597,932	84,432	181,007	0	47,877	288,926	(207,146)	(79,352)	(115,427)	4,798,249
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	6,913,923	0.1771%	0.1798%	-0.003%	12,854,733	243,428	521,867	0	138,035	833,014	(195,504)	(21,928)	(539,645)	13,834,000
20-27	NORTHEAST DELTA HUMAN SVC AUTH	5,350,588	0.1217%	0.1163%	0.005%	8,314,245	167,258	358,571	0	94,843	572,358	383,823	(3,931)	(381,922)	9,505,245
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,461,884	0.0214%	0.0196%	0.002%	1,397,686	29,388	63,002	0	16,664	100,565	130,585	(22,208)	(45,587)	1,670,094
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	749,158	0.0271%	0.0289%	-0.002%	2,065,794	37,298	79,960	0	21,150	127,634	(126,151)	(13,507)	(72,537)	2,119,641
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	194,343	0.0048%	0.0062%	-0.001%	442,611	6,575	14,095	0	3,728	22,499	(100,701)	19,536	(34,703)	373,639
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	178,912	0.0034%	0.0043%	-0.001%	307,405	4,624	9,913	0	2,622	15,823	(66,937)	(2,726)	(7,941)	262,783
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	92,707	0.0013%	0.0010%	0.000%	73,733	1,774	3,803	0	1,006	6,071	18,527	(3,817)	(276)	100,822
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	4,525,277	0.1038%	0.0974%	0.006%	6,965,659	142,735	305,998	0	80,937	488,440	457,124	(103,055)	(226,225)	8,111,614
20-14-4	BOSSIER LEVEE DISTRICT	0	0.0000%	0.0000%	0.000%	0	0	0	0	0	0	0	0	0	0
20-14-10	NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	221,975	0.0163%	0.0166%	0.000%	1,187,119	22,340	47,893	0	12,668	76,448	(25,350)	17,663	(69,200)	1,269,581
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	478,333	0.0068%	0.0062%	0.001%	443,853	9,373	20,094	0	5,315	32,074	43,569	(21,622)	0	532,655
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	2,044,767	0.1007%	0.0958%	0.0049%	6,845,549	138,383	296,670	0	78,470	473,549	350,936	(92,207)	(227,035)	7,864,316
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	928,387	0.0587%	0.0562%	0.0025%	4,015,367	80,705	173,018	0	45,764	276,175	181,637	(15,857)	(170,325)	4,586,484
20-14-18	SOUTH LAFOURCHE LEVEE DISTRICT	1,140,471	0.0221%	0.0220%	0.0001%	1,569,801	30,340	65,043	0	17,204	103,824	7,996	(29,101)	(40,891)	1,724,216
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	2,187,753	0.1283%	0.1280%	0.0003%	9,146,959	176,360	378,085	0	100,004	603,506	24,461	2,873	(409,725)	10,022,524
20-14-5	CADDO LEVEE DISTRICT	486,283	0.0098%	0.0100%	-0.0003%	717,515	13,406	28,740	0	7,602	45,876	(20,341)	(152)	(30,775)	761,871
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	593,079	0.0084%	0.0071%	0.0013%	508,618	11,583	24,831	0	6,568	39,636	93,730	(26,185)	(536)	658,246
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	1,573,633	0.0441%	0.0443%	-0.0003%	3,167,609	60,566	129,842	0	34,344	207,256	(17,955)	(101,204)	(38,517)	3,441,941
20-18	LOUISIANA HOUSING CORPORATION	9,537,190	0.1490%	0.1380%	0.0111%	9,862,098	204,837	439,135	0	116,152	700,956	790,258	(299,592)	(172,955)	11,640,890
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	6,296,852	0.1741%	0.2035%	-0.0294%	14,544,218	239,284	512,982	0	135,685	818,832	(2,100,504)	74,183	(626,196)	13,598,485
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	4,620,524	0.1143%	0.1108%	0.0035%	7,921,535	157,145	336,891	0	89,109	537,752	250,632	(149,906)	(212,618)	8,930,540
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	5,751,986	0.1018%	0.0923%	0.0095%	6,597,415	139,970	300,071	0	79,370	478,979	681,580	287,793	(610,695)	7,954,482
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	1,809,986	0.0162%	0.0143%	0.0019%	1,020,591	22,210	47,614	0	12,594	76,003	134,420	52,707	(103,945)	1,262,196
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	5,878,237	0.0639%	0.0536%	0.0102%	3,832,989	87,784	188,194	0	49,778	300,398	732,136	79,610	(282,122)	4,988,766
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	372,972	0.0333%	0.0362%	-0.0029%	2,586,895	45,733	98,044	0	25,933	156,499	(208,591)	87,049	(192,553)	2,599,010
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	2,609,744	0.0790%	0.0734%	0.0057%	5,244,903	108,633	232,890	0	61,600	371,743	404,444	(77,122)	(173,487)	6,173,604
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	0	0.0163%	0.0174%	-0.0011%	1,245,029	22,435	48,097	0	12,722	76,773	(78,314)	38,931	(90,687)	1,274,986

						ACFR Y/E 6/30/25 & Measurement Y/E 6/30/24												
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 7/1/24 (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 Pmts & Employer's Actual Benefit Pmts	Employer's Actual Benefit Payments Made the Year Ending 6/30/24 (measurement period)	**Ending Total OPEB Liability at 6/30/25 (dollars)			
20-31	SABINE RIVER AUTHORITY	1,666,631	0.0666%	0.0634%	0.0032%	4,534,855	91,607	196,389	0	51,945	313,480	229,066	2,228	(213,559)	5,206,011			
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	8,165,035	0.1835%	0.1870%	-0.0035%	13,368,887	252,266	540,813	0	143,046	863,256	(250,066)	(73,478)	(508,483)	14,336,242			
	CU Subtotal	110,739,887	2.7818%	2.7411%	0.0407%	195,942,502	3,823,828	8,197,608	0	2,168,288	13,085,176	2,911,651	(1,114,989)	(7,706,335)	217,307,729			
20-C-1	LSU System																	
	LSU - BATON ROUGE	313,402,381	2.0595%	2.0996%	-0.0401%	150,087,028	2,830,980	6,069,118	0	1,605,297	9,687,640	(2,864,904)	988,486	(7,519,374)	160,884,271			
	LSU - ALEXANDRIA CAMPUS	14,400,692	0.1588%	0.1468%	0.0120%	10,496,826	218,307	468,011	0	123,790	747,048	855,997	(81,975)	(421,645)	12,406,360			
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	169,372,540	1.5417%	1.5169%	0.0248%	108,435,033	2,119,183	4,543,151	0	1,201,675	7,251,863	1,770,829	(379,792)	(4,509,026)	120,432,916			
	LSU - EUNICE CAMPUS	6,270,714	0.0453%	0.0463%	-0.0010%	3,308,444	62,222	133,393	0	35,283	212,924	(72,661)	59,888	(203,430)	3,536,062			
	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	51,034,178	0.6698%	0.7112%	-0.0414%	50,837,280	920,722	1,973,865	0	522,092	3,150,721	(2,956,083)	536,799	(2,660,846)	52,324,550			
	PENNINGTON BIOMEDICAL RESEARCH CTR.	24,591,913	0.0899%	0.0806%	0.0093%	5,763,603	123,578	264,930	0	70,075	422,886	662,952	(175,957)	(109,130)	7,022,936			
	LSUHSC - HEALTH CARE SERVICES DIVISION	3,671,664	0.0792%	0.0823%	-0.0030%	5,880,799	108,912	233,488	0	61,758	372,697	(216,955)	149,276	(400,529)	6,189,446			
	E A CONWAY MEDICAL CENTER	0	0.2039%	0.2401%	-0.0362%	17,164,155	280,325	600,967	0	158,957	959,275	(2,586,147)	714,818	(1,361,510)	15,930,841			
	EARL K LONG MEDICAL CENTER	0	0.2646%	0.2963%	-0.0317%	21,177,797	363,642	779,584	0	206,202	1,244,386	(2,266,977)	694,083	(1,532,982)	20,665,736			
	HUEY P LONG MEDICAL CENTER	0	0.0976%	0.1077%	-0.0101%	7,697,649	134,160	287,616	0	76,075	459,098	(720,782)	274,671	(584,170)	7,624,317			
	UNIVERSITY MEDICAL CENTER	0	0.1680%	0.1946%	-0.0266%	13,907,690	230,870	494,944	0	130,914	790,038	(1,901,557)	538,761	(1,071,362)	13,120,297			
	W O MOSS REGIONAL MEDICAL CENTER	0	0.0473%	0.0541%	-0.0068%	3,869,996	65,085	139,531	0	36,906	222,721	(485,322)	121,904	(272,051)	3,698,770			
	LALLIE KEMP REGIONAL MEDICAL CENTER	14,273,265	0.2566%	0.2419%	0.0147%	17,290,330	352,691	756,106	0	199,992	1,206,910	1,050,971	(225,037)	(588,597)	20,043,365			
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0.0411%	0.0475%	-0.0064%	3,392,581	56,485	121,094	0	32,030	193,293	(455,122)	136,065	(266,373)	3,210,054			
	LEONARD J CHABERT MEDICAL CENTER	0	0.1159%	0.1244%	-0.0085%	8,892,333	159,303	341,518	0	90,332	545,137	(607,944)	371,116	(738,618)	9,053,177			
	MEDICAL CENTER OF LA - NEW ORLEANS	0	0.8375%	0.9535%	-0.1160%	68,158,995	1,151,187	2,467,940	0	652,776	3,939,372	(8,292,739)	2,413,348	(5,069,062)	65,421,818			
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	108,032,253	1.3417%	1.3700%	-0.0284%	97,934,271	1,844,232	3,953,705	0	1,045,765	6,310,978	(2,026,951)	1,648,965	(5,903,488)	104,807,476			
	LSU - SHREVEPORT	22,149,641	0.1691%	0.1480%	0.0211%	10,581,192	232,487	498,411	0	131,831	795,573	1,509,053	(50,813)	(485,520)	13,212,214			
									0									
	Total - LSU	727,199,241	8.1876%	8.4618%	-0.2743%	604,876,002	11,254,370	24,127,371	0	6,381,751	38,512,560	(19,604,342)	7,734,608	(33,697,713)	639,584,606			
20-C-2	University of Louisiana System:																	
	GRAMBLING STATE UNIVERSITY	24,977,242	0.5777%	0.5612%	0.0165%	40,118,170	794,109	1,702,428	0	450,297	2,717,447	1,178,618	48,943	(1,880,901)	45,129,111			
	LA TECH UNIVERSITY	51,388,111	1.4412%	1.4493%	-0.0081%	103,602,131	1,981,046	4,247,011	0	1,123,345	6,779,159	(579,906)	67,889	(4,638,035)	112,582,641			
	MCNEESE STATE UNIVERSITY	26,467,982	0.9448%	0.9341%	0.0107%	66,770,315	1,298,669	2,784,116	0	736,406	4,444,058	765,602	29,281	(3,025,227)	73,803,220			
	NICHOLLS STATE UNIVERSITY	31,639,903	1.0389%	1.0466%	-0.0078%	74,817,209	1,428,023	3,061,427	0	809,755	4,886,708	(554,383)	14,522	(3,308,879)	81,154,383			
	NORTHWESTERN STATE UNIVERSITY	36,014,547	1.0797%	1.0306%	0.0491%	73,670,060	1,484,157	3,181,769	0	841,586	5,078,799	3,511,966	(278,066)	(3,145,789)	84,344,483			
	SOUTHEASTERN LA UNIVERSITY	60,563,656	1.7976%	1.7529%	0.0446%	125,303,518	2,470,857	5,297,078	0	1,401,091	8,455,294	3,190,776	(1,173,505)	(4,526,602)	140,418,507			
	UNIVERSITY OF LA @ LAFAYETTE	112,485,558	2.5410%	2.4528%	0.0882%	175,331,183	3,492,723	7,487,778	0	1,980,536	11,952,131	6,304,195	(2,150,057)	(5,907,429)	198,491,059			
	UNIVERSITY OF LA @ MONROE	51,689,655	1.2073%	1.1706%	0.0367%	83,676,006	1,659,529	3,557,736	0	941,030	5,678,925	2,626,070	(160,461)	(3,667,966)	94,310,870			
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	1,762,124	0.0297%	0.0330%	-0.0033%	2,355,763	40,822	87,515	0	23,148	139,693	(232,864)	(50,022)	(44,151)	2,319,903			
	UNIVERSITY OF NEW ORLEANS	53,503,180	1.3302%	1.3420%	-0.0118%	95,931,686	1,828,497	3,919,972	0	1,036,843	6,257,133	(842,639)	(270,692)	(3,947,532)	103,913,268			
	Total - ULS	450,491,958	11.9881%	11.7731%	0.2150%	841,576,041	16,478,432	35,326,831	0	9,344,037	56,389,347	15,367,436	(3,922,168)	(34,092,510)	936,467,445			
20-C-3	Southern University System:																	
	SOUTHERN UNIVERSITY - BATON ROUGE	68,616,955	1.5871%	1.5778%	0.0093%	112,789,180	2,181,601	4,676,965	0	1,237,069	7,465,459	662,674	(203,641)	(4,829,171)	123,980,135			
	SOUTHERN UNIVERSITY - NEW ORLEANS	12,120,891	0.2323%	0.2482%	-0.0158%	17,739,014	319,368	684,668	0	181,096	1,092,880	(1,130,624)	37,523	(774,284)	18,149,641			

OGB (OPEB Spreadsheet to be Completed													Exhibit A
Schedule of Employer OPEB Amounts													
As of the Valuation dated July 1, 2024													
For FYE 6/30/25													
		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 payments and actual benefit payments	Total OPEB Expense
	PRIMARY GOVERNMENT												
01-100	EXECUTIVE OFFICE	71,633	310,902	25,245	0	0	(479,949)	(924,789)	(80,057)	140,419	(298,964)	(45,919)	(204,463)
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	48,283	209,560	485,822	0	0	(323,504)	(4,877)	(36,556)	94,648	272,133	(17,117)	349,664
01-103	MENTAL HEALTH ADVOCACY SERVICE	57,155	248,064	300,685	0	0	(382,944)	0	(103,605)	112,038	200,034	(58,090)	253,982
01-106	LOUISIANA TAX COMMISSION	82,481	357,984	88,831	65,010	0	(552,630)	(25,700)	0	161,683	(139,309)	35,820	58,194
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	1,539,764	6,682,913	1,232,159	447,138	0	(10,316,607)	(1,983,492)	0	3,018,333	(852,023)	300,197	2,466,507
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	319,697	1,387,554	1,956,773	0	0	(2,142,007)	(55,855)	(1,012,578)	626,688	943,106	(545,236)	1,024,558
01-112	DEPARTMENT OF MILITARY AFFAIRS	505,633	2,194,560	2,662,871	0	0	(3,387,805)	(251,572)	(1,102,641)	991,171	1,029,579	(591,362)	1,429,388
01-116	OFFICE OF THE STATE PUBLIC DEFENDER	27,463	119,196	426,018	0	0	(184,007)	(144,146)	(38,658)	53,835	51,200	(19,269)	85,767
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	113,066	490,732	429,703	0	0	(757,557)	(215,057)	(63,150)	221,639	75,885	(34,862)	262,662
01-133	OFFICE OF ELDERLY AFFAIRS	152,539	662,054	414,500	0	0	(1,022,032)	(38,904)	(138,900)	299,016	350,166	(82,068)	567,113
01-254	LOUISIANA STATE RACING COMMISSION	49,211	213,586	293,329	0	0	(329,719)	(13,590)	(55,042)	96,466	112,616	(22,428)	186,655
01-255	OFFICE OF FINANCIAL INSTITUTIONS	313,306	1,359,815	916,654	92,957	0	(2,099,185)	0	0	614,159	402,603	74,697	1,091,459
03-130	DEPARTMENT OF VETERANS AFFAIRS	134,535	583,910	192,165	83,895	0	(901,398)	(108,996)	0	263,722	76,189	52,220	392,131
03-131	LOUISIANA VETERANS HOME	151,393	657,077	39,116	0	0	(1,014,348)	(477,950)	(256,487)	296,768	(216,064)	(202,802)	(122,098)
03-132	NORTHEAST LOUISIANA VETERANS HOME	57,111	247,872	0	0	0	(382,648)	(230,541)	(112,323)	111,951	(125,654)	(69,758)	(83,461)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	112,822	489,672	707,642	0	0	(755,921)	0	(302,225)	221,160	441,992	(167,535)	495,616
03-135	NORTHWEST LOUISIANA VETERANS HOME	71,520	310,412	711,735	0	0	(479,191)	(222,873)	(267,392)	140,197	94,765	(142,926)	92,036
03-136	SOUTHEAST LOUISIANA VETERANS HOME	72,491	314,627	329,350	0	0	(485,698)	(38,469)	(291,192)	142,101	272,189	(153,467)	260,823
04-139	SECRETARY OF STATE	1,214,468	5,271,059	3,337,477	0	0	(8,137,086)	0	(1,070,026)	2,380,670	1,708,580	(707,631)	3,381,618
04-141	OFFICE OF THE ATTORNEY GENERAL	740,044	3,211,954	370,772	0	0	(4,958,386)	(915,178)	(984,478)	1,450,677	90,379	(558,229)	982,827
04-146	LIEUTENANT GOVERNOR	32,578	141,397	333,070	729	0	(218,279)	(84,688)	(25,433)	63,862	139,391	(7,414)	195,838
04-147	STATE TREASURER	197,926	859,043	905,233	0	0	(1,326,130)	(12,528)	(234,655)	387,986	266,956	(108,429)	546,514
04-158	PUBLIC SERVICE COMMISSION	161,196	699,627	216,390	5,671	0	(1,080,034)	(442,513)	(24,688)	315,986	(326,062)	(4,181)	(14,257)
04-160	AGRICULTURE AND FORESTRY	2,188,116	9,496,901	859,022	485,335	0	(14,660,641)	(406,055)	(194,882)	4,289,269	234,197	93,806	4,617,271
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	39,765	172,589	162,776	0	0	(266,430)	(69,538)	(156,784)	77,950	33,819	(86,046)	25,723
04-165	COMMISSIONER OF INSURANCE	638,162	2,769,763	132,599	0	0	(4,275,764)	(1,173,808)	(370,892)	1,250,962	(115,932)	(240,234)	894,795
05-251	LED-OFFICE OF SECRETARY	128,587	558,097	709,689	99,737	0	(861,550)	(8,781)	0	252,064	201,863	71,599	525,526
05-252	LED - OFFICE OF BUSINESS DEVELOPMENT	70,698	306,845	236,266	0	0	(473,685)	(213,535)	(290,078)	138,586	134,493	(158,639)	114,440
12-440	OFFICE OF REVENUE	1,954,372	8,482,402	37,809	579,740	0	(13,094,530)	(5,974,529)	(32,879)	3,831,071	(1,714,038)	290,530	2,407,563
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	10,525	45,680	400,036	0	0	(70,517)	0	(28,974)	20,631	143,702	(9,374)	154,960
17-560	STATE CIVIL SERVICE	346,005	1,501,737	302,103	0	0	(2,318,275)	(652,562)	(359,804)	678,259	206,776	(187,603)	697,432
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	48,846	212,004	334,511	0	0	(327,276)	(565,758)	(62,041)	95,751	53,732	(37,751)	111,733
17-562	ETHICS ADMINISTRATION	66,042	286,636	429,137	0	0	(442,488)	(98,212)	(121,061)	129,459	148,137	(54,346)	223,250
17-565	BOARD OF TAX APPEALS	13,734	59,608	17,443	0	0	(92,018)	(144,108)	(12,146)	26,922	(15,873)	(7,789)	3,260

		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 payments and actual benefit payments	Total OPEB Expense
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	117,787	511,222	236,571	31,855	0	(789,188)	(112,728)	(12,351)	230,893	28,043	17,400	276,336
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	161,811	702,295	86,982	2,687	0	(1,084,152)	(330,108)	(45,687)	317,191	(206,573)	(5,440)	105,178
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	139,146	603,925	538,940	0	0	(932,296)	(4,669)	(122,668)	272,762	208,220	(56,946)	424,037
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	78,300	339,840	465,372	0	0	(524,620)	0	(72,469)	153,488	247,964	(36,047)	365,406
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	145,277	630,533	188,680	41,951	0	(973,373)	(104,430)	(24,986)	284,780	29,275	(24,642)	289,413
23-949	SUPREME COURT	161,777	702,150	284,295	34,187	0	(1,083,929)	(410,290)	(104,114)	317,125	70,291	16,530	403,946
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	40,489	175,729	179,270	81,738	0	(271,279)	(124,636)	0	79,368	20,049	43,696	143,112
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	39,404	171,022	102,935	110,347	0	(264,011)	(76,041)	0	77,242	(63,848)	63,634	77,028
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	26,178	113,618	230,232	51,533	0	(175,395)	(3,532)	0	51,315	62,495	25,862	139,672
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	27,729	120,352	198,611	67,395	0	(185,790)	(46,005)	0	54,357	62,545	33,628	150,530
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	15,233	66,114	126,721	1,752	0	(102,062)	(6,495)	(1,841)	29,860	7,636	2,741	40,238
21-800	OFFICE OF GROUP BENEFITS	384,279	1,667,856	594,317	643,705	0	(2,574,717)	(869,757)	0	753,286	21,049	418,370	1,192,704
21-804	OFFICE OF RISK MANAGEMENT	156,677	680,012	390,271	103,113	0	(1,049,754)	(213,066)	0	307,127	(201,127)	78,769	184,769
SA-951	HOUSE OF REPRESENTATIVES	92,175	400,059	773,437	2,656	0	(617,582)	(231,956)	(50,894)	180,686	191,154	(9,095)	362,744
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	5,492	23,838	179,282	288	0	(36,799)	(17,049)	(16,610)	10,766	60,721	(4,836)	66,652
SA-955	LEGISLATIVE FISCAL OFFICE	4,142	17,979	12,384	8,981	0	(27,755)	(18,019)	0	8,120	(18,271)	7,162	(2,988)
SA-962	LOUISIANA STATE LAW INSTITUTE	17,107	74,248	65,013	20,629	0	(114,619)	(5,486)	0	33,534	2,963	15,039	51,536
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	293,474	1,273,742	1,007,566	52,393	0	(1,966,313)	(436,015)	(66,916)	575,285	33,966	(26,369)	582,882
SA 952	SENATE	89,264	387,423	611,399	34,004	0	(598,077)	(41,031)	0	174,979	71,401	24,943	271,323
06-261	DCRT - OFFICE OF THE SECRETARY	125,104	542,980	415,689	0	0	(838,214)	0	(66,268)	245,237	329,632	(28,547)	546,322
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	154,180	669,176	199,951	30,137	0	(1,033,027)	(331,196)	0	302,233	(216,565)	17,031	102,699
06-263	DCRT - OFFICE OF STATE MUSEUMS	110,826	481,007	276,234	0	0	(742,545)	(30,327)	(176,500)	217,247	169,426	(96,351)	290,321
06-264	DCRT- OFFICE OF STATE PARKS	512,120	2,222,711	1,198,997	0	0	(3,431,264)	(45,346)	(355,528)	1,003,886	645,055	(193,893)	1,455,047
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	51,372	222,965	229,449	0	0	(344,198)	(210,791)	(77,524)	100,702	(72,027)	(33,198)	(4,523)
06-267	DCRT - OFFICE OF TOURISM	94,633	410,728	80,539	0	0	(634,053)	(498,336)	(26,371)	185,505	(60,868)	(14,603)	110,034
07-273	DOTD - ADMINISTRATION	672,206	2,917,523	184,525	245,092	0	(4,503,864)	(1,602,814)	0	1,317,697	(613,605)	208,946	913,039
07-276	DOTD - ENGINEERING & OPERATIONS	12,942,048	56,171,318	8,874,241	1,684,238	0	(86,713,292)	(5,871,230)	0	25,369,736	(1,034,897)	1,312,703	25,647,542
08-400	DPSC - CORRECTIONS	11,825,443	51,325,009	6,239,232	0	0	(79,231,904)	(7,577,041)	(1,896,812)	23,180,903	1,804,244	(1,686,787)	23,298,360
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	1,703,525	7,393,670	1,764,048	759,555	0	(11,413,822)	(1,236,165)	0	3,339,346	(1,396,978)	474,316	2,416,683
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	400,012	1,736,138	0	123,618	0	(2,680,127)	(1,148,979)	0	784,126	(644,550)	93,847	233,423
08-419	DPSC - OFFICE OF STATE POLICE	7,557,396	32,800,750	12,975,639	0	0	(50,635,469)	0	(3,709,002)	14,814,435	8,518,315	(2,482,946)	20,849,805
08-420	DPSC - OFFICE OF MOTOR VEHICLES	1,497,587	6,499,853	37,071	0	0	(10,034,011)	(969,954)	(589,738)	2,935,654	(456,218)	(212,151)	2,267,285
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	349,163	1,515,443	1,241,776	0	0	(2,339,433)	(120,190)	(313,125)	684,449	487,510	(184,526)	987,432
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	15,001	65,107	262,405	6,273	0	(100,508)	(67,500)	0	29,406	43,505	473	73,383
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	19,475	84,526	94,323	465	0	(130,485)	(136,255)	(22,454)	38,176	20,843	(17,899)	41,120
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	24,841	107,815	0	2,532	0	(166,438)	(460,978)	(13,425)	48,695	(265,827)	(9,753)	(226,886)
17-563	STATE POLICE COMMISSION	11,461	49,742	37,383	0	0	(76,789)	0	(38,061)	22,466	5,826	(19,223)	9,069
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	8,127	35,272	77,046	2,016	0	(54,451)	(194,934)	(2,541)	15,931	(31,895)	(2,304)	(18,268)

		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 payments and actual benefit payments	Total OPEB Expense
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	2,930,766	12,720,165	1,294,133	29,188	0	(19,636,487)	(507,839)	(371,467)	5,745,053	1,023,621	(140,302)	6,628,373
09-307	LDH-OFFICE OF THE SECRETARY	1,264,635	5,488,790	1,158,547	515,264	0	(8,473,205)	(1,307,059)	(13,442)	2,479,008	592,347	182,071	3,253,426
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	1,052,594	4,568,490	624,797	526,398	0	(7,052,510)	(215,541)	(264,299)	2,063,355	54,802	44,397	2,162,554
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	12,340	53,557	99,218	0	0	(82,678)	(23,106)	(47,471)	24,189	54,640	(25,050)	53,779
09-326	LDH - OFFICE OF PUBLIC HEALTH	3,551,003	15,412,130	1,416,369	923,958	0	(23,792,152)	(2,179,140)	0	6,960,877	508,919	573,709	8,043,505
09-327	LDH - OFFICE OF THE SURGEON GENERAL	4,900	21,269	229,136	0	0	(32,834)	0	(9,028)	9,606	65,467	(2,579)	72,494
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	4,057,190	17,609,090	0	5,458,501	0	(27,183,662)	(12,398,485)	0	7,953,133	(6,123,707)	3,056,104	4,885,529
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	3,604,443	15,644,069	0	3,048,418	0	(24,150,203)	(7,486,375)	(497,066)	7,065,633	(4,725,626)	976,185	3,316,191
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effect	1,336	5,800	55,454	0	0	(8,953)	0	(3,193)	2,619	18,088	(996)	19,711
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	10,576,534	45,904,471	1,553,427	1,241,905	0	(70,864,062)	(12,620,805)	0	20,732,721	28,971	615,969	21,377,662
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	366,656	1,591,366	686,043	0	0	(2,456,638)	(742,868)	(828,916)	718,739	564,565	(480,928)	802,376
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435)	544,211	2,361,995	13,637,360	253,606	0	(3,646,281)	(13,652,035)	(162,673)	1,066,793	169,077	50,766	1,286,636
11-432	DNR - OFFICE OF CONSERVATION	445,338	1,932,864	1,448,850	22,163	0	(2,983,818)	0	(7,189)	872,977	447,050	20,158	1,340,184
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	2,169,758	9,417,225	2,556,929	0	0	(14,537,643)	(513,687)	(1,632,969)	4,253,283	1,467,542	(957,466)	4,763,359
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	2,957,559	12,836,454	0	3,111,770	0	(19,816,005)	(8,562,573)	0	5,797,575	(3,006,373)	1,677,434	4,468,636
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	66,298	287,748	37,088	750,808	0	(444,205)	(174,454)	0	129,961	19,989	400,416	550,366
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	2,002,788	8,692,536	3,374,755	0	0	(13,418,921)	(1,366,816)	(4,627,338)	3,925,978	1,913,270	(2,488,579)	3,350,669
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	408,038	1,770,973	1,629,565	1,058,436	0	(2,733,902)	(698,436)	0	799,859	157,102	555,586	1,512,547
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	436,213	1,893,261	1,632,808	1,131,866	0	(2,922,681)	(1,211,057)	0	855,090	257,080	584,774	1,696,944
19-656	SPECIAL SCHOOL DISTRICTS	996,889	4,326,718	203,243	969,090	0	(6,679,280)	(4,116,450)	0	1,954,159	(1,756,087)	575,460	773,532
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	169,972	737,717	733,070	2,967	0	(1,138,835)	(253,345)	(114,442)	333,189	20,505	(57,176)	296,518
19-658	THRIVE ACADEMY	28,722	124,661	562,762	0	0	(192,443)	(213,683)	(100,059)	56,303	198,433	(51,724)	203,012
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	5,016	21,769	234,526	0	0	(33,606)	0	(9,240)	9,832	67,007	(2,640)	74,199
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	168,476	731,221	65,683	151,209	0	(1,128,807)	(194,010)	0	330,255	(14,069)	62,537	378,724
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	32,086	139,258	223,536	8,241	0	(214,977)	(88,077)	(12,296)	62,896	(36,102)	1,800	28,594
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	136,611	592,920	239,704	0	0	(915,308)	(254,041)	(285,978)	267,792	161,157	(151,247)	277,702
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	1,226,430	5,322,976	112,464	890,113	0	(8,217,232)	(515,751)	0	2,404,118	(333,953)	515,059	2,585,224
19-682	DOE - RECOVERY SCHOOL DISTRICT	39,922	173,272	44,981	18,019	0	(267,485)	(279,286)	(85,316)	78,258	(55,302)	(12,501)	10,455
	Government-Wide Entry Subtotals	91,058,153	395,212,287	94,312,206	26,115,272	0	(610,100,662)	(108,626,873)	(24,707,893)	178,497,345	3,477,855	(170,865)	181,804,334
													0
6-4	DIVISION OF ADMINISTRATIVE LAW	110,051	477,646	332,524	19,196	0	(737,357)	(286,862)	(10,248)	215,729	103,641	(18,393)	300,977
6-6	OFFICE OF AIRCRAFT SERVICES	13,446	58,359	3,352	26,057	0	(90,090)	(23,202)	0	26,358	21,172	13,030	60,559

		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 payments and actual benefit payments	Total OPEB Expense
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	2,174,792	9,439,072	4,986,844	0	0	(14,571,369)	(244,116)	(2,629,693)	4,263,150	3,069,124	(1,512,997)	5,819,277
6-7	Administrative Services (now part of 815)	0	0	0	0	0	0	(30,365)	(10,948)	0	(130,228)	(33,393)	(163,621)
6-7	Office of Telecommunication Services (now part of 815)	0	0	0	0	0	0	(52,387)	(22,596)	0	(159,743)	(68,584)	(228,327)
6-9	OFFICE OF STATE PROCUREMENT	134,096	582,006	318,424	0	0	(898,459)	(18,894)	(187,390)	262,862	63,969	(106,317)	220,514
	Subtotal Internal Service Totals	2,432,385	10,557,083	5,641,144	45,253	0	(16,297,275)	(655,825)	(2,860,874)	4,768,099	2,967,935	(1,726,654)	6,009,380
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)												
	BATON ROUGE COMMUNITY COLLEGE	513,239	2,227,569	1,286,949	0	0	(3,438,762)	(1,027,880)	(483,217)	1,006,080	(364,861)	(255,482)	385,736
	BOSSIER PARISH COMMUNITY COLLEGE	479,854	2,082,672	3,313,908	0	0	(3,215,082)	(44,065)	(513,251)	940,638	1,407,107	(318,506)	2,029,238
	DELGADO COMMUNITY COLLEGE	1,194,654	5,185,058	131,220	0	0	(8,004,324)	(251,980)	(443,572)	2,341,828	(65,542)	(221,332)	2,054,954
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	185,366	804,528	719,196	0	0	(1,241,973)	0	(83,342)	363,364	351,987	(51,615)	663,736
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	271,228	1,177,189	1,870,485	0	0	(1,817,261)	0	(567,066)	531,677	976,585	(290,626)	1,217,635
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	196,733	853,864	55,666	287,102	0	(1,318,134)	(2,245,348)	0	385,647	(1,858,849)	254,192	(1,219,010)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	209,604	909,726	982,517	0	0	(1,404,370)	(243)	(298,713)	410,877	295,176	(139,993)	566,060
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	146,385	635,345	366,822	384,269	0	(980,800)	(612,579)	0	286,953	(302,503)	224,924	209,374
	LOUISIANA DELTA COMMUNITY COLLEGE	335,902	1,457,888	1,225,023	54,790	0	(2,250,585)	(325,699)	(7,798)	658,454	130,308	46,659	835,421
	NUNEZ COMMUNITY COLLEGE	181,305	786,901	155,025	3,207	0	(1,214,762)	(469,427)	(42,964)	355,403	(157,984)	(39,722)	157,698
	RIVER PARISHES COMMUNITY COLLEGE	157,797	684,872	848,671	0	0	(1,057,257)	(206,344)	(220,931)	309,322	194,053	(114,607)	388,768
	SOUTH LA COMMUNITY COLLEGE	620,667	2,693,830	795,648	312,983	0	(4,158,543)	(209,873)	0	1,216,666	(206,052)	211,269	1,221,883
	SOWELA TECHNICAL COMMUNITY COLLEGE	287,039	1,245,811	797,932	0	0	(1,923,195)	0	(152,692)	562,670	335,762	(72,078)	826,354
	Total LCTCS	4,779,772	20,745,253	12,549,064	1,042,352	0	(32,025,048)	(5,393,437)	(2,813,545)	9,369,579	735,187	(766,916)	9,337,849
													0
7-10	FEDERAL PROPERTY ASSISTANCE	30,525	132,485	96,517	1,060	0	(204,521)	(337,872)	(18,047)	59,837	42,805	(5,026)	97,616
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	57,687	250,376	0	2,672	0	(386,512)	(318,023)	(18,483)	113,082	(144,575)	(12,151)	(43,644)
7-12	PRISON ENTERPRISES	242,470	1,052,374	870,297	116,801	0	(1,624,580)	(64,838)	0	475,304	455,346	64,952	995,602
	Total Proprietary Funds	330,683	1,435,235	966,814	120,534	0	(2,215,613)	(720,733)	(36,530)	648,223	353,576	47,775	1,049,573
													0
													0
7-15-1	BARBERS EXAMINERS BOARD	10,844	47,064	11,099	0	0	(72,655)	(52,763)	(38,192)	21,257	(6,676)	(19,867)	(5,287)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1,865	8,096	5,618	0	0	(12,498)	(5,618)	(7,587)	3,657	214	(4,199)	(328)
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	2,614	11,345	8,214	11,712	0	(17,514)	(105,599)	0	5,124	(49,063)	4,292	(39,647)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	7,307	31,712	17,178	3,383	0	(48,955)	(155,473)	(339)	14,323	(34,037)	1,342	(18,373)
7-15-10	LOUISIANA BEHAVIOR ANALYST BOARD	666	2,891	17,897	0	0	(4,462)	0	(2,044)	1,306	6,522	(855)	6,972

		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 payments and actual benefit payments	Total OPEB Expense
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	4,609	20,003	41,583	0	0	(30,880)	(222)	(17,351)	9,035	20,880	(8,903)	21,013
7-15-12	LOUISIANA BOARD OF PHARMACY	33,450	145,180	133,502	0	0	(224,118)	(99,164)	(35,111)	65,570	27,026	(22,381)	70,215
7-15-13	LOUISIANA CEMETERY BOARD	6,597	28,634	123,475	432	0	(44,203)	(72,118)	(11,155)	12,932	21,255	(6,837)	27,351
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0	0	0	0	0	(141,632)	(1,269)	0	(130,654)	(4,708)	(135,363)
7-15-17	LOUISIANA REAL ESTATE COMMISSION	52,928	229,721	30,160	0	0	(354,627)	(251,102)	(58,096)	103,753	28,162	(30,035)	101,880
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	12,008	52,115	83,423	0	0	(80,452)	(12,891)	(31,263)	23,538	23,376	(15,249)	31,665
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	9,093	39,464	50,517	0	0	(60,921)	0	(15,885)	17,824	32,930	(8,839)	41,914
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	102,025	442,810	88,115	0	0	(683,579)	(127,729)	(234,223)	199,995	147,618	(133,989)	213,624
7-15-27	LOUISIANA STATE BOARD OF NURSING	82,605	358,523	253,092	0	0	(553,462)	(130,424)	(151,699)	161,926	(447)	(86,603)	74,877
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	22,096	95,901	22,611	429	0	(148,045)	(118,831)	(10,628)	43,314	(30,598)	(2,924)	9,792
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	9,460	41,060	25,659	0	0	(63,386)	(48,152)	(37,861)	18,545	(9,534)	(21,659)	(12,649)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	3,300	14,324	32,813	0	0	(22,112)	(259)	(12,426)	6,469	20,242	(6,278)	20,433
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	28	124	2,938	0	0	(191)	(49,864)	(2,418)	56	(13,146)	(1,803)	(14,893)
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	12,111	52,563	23,739	50,412	0	(81,142)	(90,990)	0	23,740	(1,651)	25,338	47,427
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	1,391	6,039	18,482	0	0	(9,323)	(12,714)	(2,769)	2,728	(1,075)	(1,021)	633
7-15-39	STATE BOARD OF VETERINARY MEDICINE	448	1,944	13,205	0	0	(3,002)	(6,026)	(1,470)	878	(1,796)	(744)	(1,662)
7-15-45	CHIROPRACTIC EXAMINERS BOARD	3,387	14,701	14,208	0	0	(22,694)	0	(13,437)	6,640	4,092	(7,133)	3,599
7-15-49	LA BD OF DIETETICS & NUTRITION	453	1,965	9,259	0	0	(3,033)	0	(1,527)	887	4,563	(689)	4,761
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	4,146	17,996	63,398	0	0	(27,780)	(5,754)	(12,447)	8,128	26,239	(6,092)	28,274
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	7,686	33,361	77,015	0	0	(51,500)	0	(21,361)	15,067	39,822	(10,439)	44,451
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	3,819	16,576	10,869	0	0	(25,589)	(64,027)	(2,892)	7,487	(18,118)	(2,629)	(13,260)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	920	3,994	25,313	25,770	0	(6,165)	(31,294)	(440)	1,804	(12,920)	9,202	(1,915)
7-15-63	CONTRACTORS LICENSING BOARD	125,102	542,970	5,849,532	0	0	(838,199)	0	(147,678)	245,232	1,671,295	(42,194)	1,874,333
	Subtotal Enterprise Boards	520,959	2,261,076	7,052,914	92,138	0	(3,490,489)	(1,582,645)	(871,568)	1,021,213	1,764,520	(405,898)	2,379,836
	Total LCTCS & Proprietary Fd & Ent Boards	5,631,413	24,441,564	20,568,792	1,255,023	0	(37,731,150)	(7,696,815)	(3,721,643)	11,039,015	2,853,282	(1,125,039)	12,767,258
	TOTAL FOR PRIMARY GOVERNMENT	99,121,952	430,210,933	120,522,142	27,415,548	0	(664,129,088)	(116,979,513)	(31,290,411)	194,304,459	9,299,072	(3,022,559)	200,580,972
	COMPONENT UNITS												0
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	455,868	1,978,565	64,224	0	0	(3,054,368)	(532,693)	(336,164)	893,617	41,646	(178,851)	756,412
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	307,436	1,334,338	1,391,657	0	0	(2,059,857)	(312,275)	(237,171)	602,653	213,627	(103,723)	712,557
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	230,199	999,114	407,792	0	0	(1,542,361)	(336,699)	(251,306)	451,249	45,687	(126,088)	370,848
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	166,831	724,084	959,424	0	0	(1,117,790)	(135,868)	(183,357)	327,032	365,565	(102,983)	589,614

		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 payments and actual benefit payments	Total OPEB Expense
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	82,233	356,910	238,251	0	0	(550,973)	(217,709)	(156,397)	161,198	(133,993)	(81,954)	(54,749)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	237,090	1,029,021	500,802	0	0	(1,588,529)	(171,205)	(72,511)	464,756	18,053	(49,431)	433,378
20-27	NORTHEAST DELTA HUMAN SVC AUTH	162,903	707,033	502,134	0	0	(1,091,467)	(274,007)	(27,376)	319,331	161,705	(48,746)	432,290
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	28,622	124,227	129,995	0	0	(191,773)	(68,252)	(30,781)	56,107	19,321	(15,215)	60,213
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	36,327	157,666	10,285	0	0	(243,394)	(190,389)	(34,229)	71,210	(78,426)	(19,726)	(26,942)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	6,403	27,793	0	26,191	0	(42,904)	(176,126)	(835)	12,552	(79,708)	4,891	(62,265)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	4,504	19,547	8,152	0	0	(30,175)	(66,289)	(7,144)	8,828	(18,176)	(4,364)	(13,712)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	1,728	7,499	22,346	6,266	0	(11,577)	(972)	(4,071)	3,387	5,616	2,121	11,124
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	139,018	603,370	677,329	0	0	(931,439)	0	(214,500)	272,512	288,655	(123,161)	438,006
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0	0	0	0	0	0	0	0	0
20-14-10	NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	21,758	94,436	26,677	27,141	0	(145,783)	(47,025)	0	42,652	32,838	13,446	88,936
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	9,129	39,621	186,153	0	0	(61,164)	0	(33,890)	17,895	113,115	(14,224)	116,786
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	134,780	584,975	378,700	0	0	(903,043)	(227,170)	(157,954)	264,204	151,057	(93,564)	321,697
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	78,604	341,158	200,302	0	0	(526,656)	(141,996)	(40,690)	154,084	(71,237)	(26,080)	56,768
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	29,550	128,253	193,341	0	0	(197,988)	(94,596)	(59,223)	57,925	29,675	(36,598)	51,003
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	171,768	745,510	21,421	2,972	0	(1,150,865)	(448,855)	(6,286)	336,709	(414,702)	2,395	(75,598)
20-14-5	CADDO LEVEE DISTRICT	13,057	56,671	48,842	349	0	(87,484)	(27,629)	(8,310)	25,595	(3,101)	(3,788)	18,706
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	11,281	48,963	118,996	0	0	(75,585)	0	(40,625)	22,114	49,205	(20,598)	50,721
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	58,989	256,023	183,606	0	0	(395,231)	(48,675)	(178,791)	115,633	61,909	(94,807)	82,735
20-18	LOUISIANA HOUSING CORPORATION	199,504	865,890	779,387	0	0	(1,336,699)	(253,488)	(490,058)	391,078	167,828	(266,596)	292,311
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	233,053	1,011,502	388,288	85,817	0	(1,561,485)	(1,921,767)	(37,326)	456,844	(412,852)	40,213	84,205
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	153,053	664,284	614,068	0	0	(1,025,475)	0	(302,597)	300,024	429,537	(187,471)	542,089
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	136,325	591,682	596,868	573,249	0	(913,396)	(149,255)	0	267,233	84,310	328,639	680,181
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	21,632	93,886	227,054	120,103	0	(144,935)	(2,010)	0	42,404	71,250	65,066	178,720
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	85,498	371,082	671,177	105,432	0	(572,849)	(157,546)	(36,535)	167,599	141,970	8,638	318,208
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	44,542	193,323	399	139,748	0	(298,439)	(250,628)	0	87,314	(127,434)	99,184	59,065
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	105,804	459,214	543,689	0	0	(708,902)	(153,379)	(122,489)	207,404	221,584	(75,588)	353,400
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	21,851	94,838	13,325	73,482	0	(146,404)	(174,066)	0	42,833	(116,456)	41,591	(32,031)

		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 payments and actual benefit payments	Total OPEB Expense
20-31	SABINE RIVER AUTHORITY	89,222	387,241	323,859	1,733	0	(597,795)	(24,015)	(17,378)	174,897	24,990	(17,976)	181,911
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	245,697	1,066,379	178,605	0	0	(1,646,200)	(586,700)	(187,708)	481,629	(135,599)	(117,738)	228,292
	CU Subtotal	3,724,259	16,164,098	10,607,150	1,162,481	0	(24,952,986)	(7,191,286)	(3,275,702)	7,300,503	1,147,462	(1,203,086)	7,244,879
20-C-1	LSU System												
	LSU - BATON ROUGE	2,757,264	11,967,126	929,508	1,923,133	0	(18,474,000)	(6,404,170)	0	5,404,944	(4,068,456)	1,231,497	2,567,986
	LSU - ALEXANDRIA CAMPUS	212,622	922,828	1,154,668	25,486	0	(1,424,596)	0	(64,704)	416,795	244,543	13,979	675,316
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,064,001	8,958,215	2,625,973	0	0	(13,829,057)	0	(647,851)	4,045,971	847,993	(314,599)	4,579,366
	LSU - EUNICE CAMPUS	60,602	263,024	93,170	97,524	0	(406,039)	(63,630)	0	118,795	15,984	49,972	184,750
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	896,748	3,892,080	329,281	953,743	0	(6,008,317)	(3,353,743)	0	1,757,855	(1,547,531)	590,601	800,925
	PENNINGTON BIOMEDICAL RESEARCH CTR.	120,360	522,390	727,542	0	0	(806,429)	(85,213)	(276,194)	235,937	227,489	(145,189)	318,237
	LSUHSC - HEALTH CARE SERVICES DIVISION	106,076	460,392	108,191	305,770	0	(710,721)	(682,758)	0	207,936	(477,947)	186,795	(83,215)
	E A CONWAY MEDICAL CENTER	273,026	1,184,991	306,909	1,200,005	0	(1,829,305)	(4,402,498)	0	535,200	(1,855,884)	668,746	(651,938)
	EARL K LONG MEDICAL CENTER	354,173	1,537,189	142,525	1,199,370	0	(2,373,003)	(2,587,656)	0	694,270	(1,193,239)	681,388	182,419
	HUEY P LONG MEDICAL CENTER	130,667	567,123	50,630	513,009	0	(875,484)	(1,114,706)	0	256,141	(720,052)	315,215	(148,697)
	UNIVERSITY MEDICAL CENTER	224,858	975,933	211,961	930,200	0	(1,506,576)	(1,924,995)	0	440,779	(731,725)	505,309	214,363
	W O MOSS REGIONAL MEDICAL CENTER	63,390	275,127	37,267	231,133	0	(424,722)	(609,818)	0	124,261	(295,674)	145,088	(26,324)
	LALLIE KEMP REGIONAL MEDICAL CENTER	343,507	1,490,895	1,405,208	22,661	0	(2,301,537)	0	(219,604)	673,361	575,731	(55,403)	1,193,689
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	55,014	238,775	0	272,121	0	(368,604)	(910,429)	0	107,843	(373,557)	161,857	(103,858)
	LEONARD J CHABERT MEDICAL CENTER	155,155	673,406	150,965	665,865	0	(1,039,557)	(1,042,081)	0	304,144	(657,437)	386,171	32,878
	MEDICAL CENTER OF LA - NEW ORLEANS	1,121,211	4,866,300	0	4,291,706	0	(7,512,249)	(11,966,450)	0	2,197,861	(6,019,413)	2,530,673	(1,290,879)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	1,796,209	7,795,941	0	3,040,596	0	(12,034,820)	(6,186,563)	0	3,521,031	(4,058,266)	1,786,571	1,249,337
	LSU - SHREVEPORT	226,433	982,770	1,939,528	9,670	0	(1,517,131)	(5,422)	(46,780)	443,867	571,850	12,671	1,028,389
													0
	Total - LSU	10,961,316	47,574,507	10,213,327	15,681,992	0	(73,442,145)	(41,340,133)	(1,255,132)	21,486,992	(19,515,591)	8,751,344	10,722,745
20-C-2	University of Louisiana System:												
	GRAMBLING STATE UNIVERSITY	773,431	3,356,859	1,097,820	215,732	0	(5,182,080)	(833,828)	0	1,516,123	(833,895)	194,425	876,653
	LA TECH UNIVERSITY	1,929,462	8,374,285	1,699,780	64,381	0	(12,927,626)	(612,164)	(1,543)	3,782,240	260,691	26,085	4,069,015
	MCNEESE STATE UNIVERSITY	1,264,853	5,489,738	2,545,530	63,337	0	(8,474,667)	0	(8,393)	2,479,436	959,279	(2,334)	3,436,381
	NICHOLLS STATE UNIVERSITY	1,390,838	6,036,543	618,937	82,217	0	(9,318,786)	(526,172)	(7,865)	2,726,400	324,999	18,615	3,070,014
	NORTHWESTERN STATE UNIVERSITY	1,445,511	6,273,833	3,744,929	0	0	(9,685,098)	(89,875)	(551,196)	2,833,572	1,309,718	(413,876)	3,729,414
	SOUTHEASTERN LA UNIVERSITY	2,406,518	10,444,812	5,278,125	0	0	(16,123,960)	0	(2,058,353)	4,717,392	2,142,382	(1,125,319)	5,734,456
	UNIVERSITY OF LA @ LAFAYETTE	3,401,775	14,764,449	7,749,813	0	0	(22,792,308)	(591,535)	(3,367,068)	6,668,353	3,380,531	(1,776,416)	8,272,467
	UNIVERSITY OF LA @ MONROE	1,616,317	7,015,167	2,686,880	51,845	0	(10,829,517)	(40,473)	(245,583)	3,168,395	538,158	(58,791)	3,647,762
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	39,759	172,562	25,973	0	0	(266,390)	(284,219)	(97,120)	77,938	(74,453)	(54,658)	(51,173)
	UNIVERSITY OF NEW ORLEANS	1,780,884	7,729,427	3,674,902	0	0	(11,932,140)	(737,910)	(525,699)	3,490,990	1,383,901	(274,134)	4,600,758
	Total - ULS	16,049,347	69,657,675	29,122,688	477,512	0	(107,532,572)	(3,716,176)	(6,862,820)	31,460,839	9,391,312	(3,466,403)	37,385,747
													0
20-C-3	Southern University System:												0
	SOUTHERN UNIVERSITY - BATON ROUGE	2,124,794	9,222,070	1,357,245	0	0	(14,236,376)	(665,712)	(250,949)	4,165,141	260,933	(73,985)	4,352,089
	SOUTHERN UNIVERSITY - NEW ORLEANS	311,052	1,350,033	483,175	59,157	0	(2,084,085)	(2,267,821)	(55,388)	609,741	(953,586)	(2,438)	(346,283)

[illegible]

	OGB (OPEB Spreadsheet to be Completed				Exhibit A
	Schedule of Employer OPEB Amounts				
	As of the Valuation dated July 1, 2024				
	For FYE 6/30/25				
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
	PRIMARY GOVERNMENT				
01-100	EXECUTIVE OFFICE	4,903,855	3,603,068	3,550,261	4,995,259
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0
01-102	INSPECTOR GENERAL	3,222,462	2,485,704	2,492,460	3,209,606
01-103	MENTAL HEALTH ADVOCACY SERVICE	3,978,206	2,825,284	2,775,916	4,061,890
01-106	LOUISIANA TAX COMMISSION	5,472,200	4,268,733	4,259,596	5,490,611
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	103,262,869	78,928,818	78,775,020	103,590,596
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	22,467,932	15,653,880	15,346,710	22,962,103
01-112	DEPARTMENT OF MILITARY AFFAIRS	35,230,405	24,988,755	24,621,050	35,860,686
01-116	OFFICE OF THE STATE PUBLIC DEFENDER	1,887,491	1,374,090	1,356,638	1,915,495
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	7,678,101	5,727,086	5,690,463	7,741,308
01-133	OFFICE OF ELDERLY AFFAIRS	10,440,352	7,670,541	7,603,595	10,558,580
01-254	LOUISIANA STATE RACING COMMISSION	3,282,848	2,533,832	2,535,012	3,285,942
01-255	OFFICE OF FINANCIAL INSTITUTIONS	20,982,466	16,079,537	16,038,255	21,053,020
03-130	DEPARTMENT OF VETERANS AFFAIRS	9,059,704	6,871,476	6,853,651	9,105,782
03-131	LOUISIANA VETERANS HOME	10,175,741	7,743,222	7,726,213	10,211,709
03-132	NORTHEAST LOUISIANA VETERANS HOME	3,953,828	2,838,208	2,796,041	4,028,272
03-134	SOUTHWEST LOUISIANA VETERANS HOME	7,878,469	5,561,885	5,462,672	8,040,595
03-135	NORTHWEST LOUISIANA VETERANS HOME	5,047,125	3,482,726	3,406,961	5,171,465
03-136	SOUTHEAST LOUISIANA VETERANS HOME	5,013,057	3,605,424	3,563,449	5,085,884
04-139	SECRETARY OF STATE	82,762,822	61,336,771	60,865,677	83,595,560
04-141	OFFICE OF THE ATTORNEY GENERAL	50,879,634	37,069,744	36,672,842	51,553,182
04-146	LIEUTENANT GOVERNOR	2,210,626	1,653,414	1,641,727	2,231,409
04-147	STATE TREASURER	13,385,925	10,064,723	10,017,934	13,460,226
04-158	PUBLIC SERVICE COMMISSION	10,872,589	8,221,227	8,192,249	10,933,133
04-160	AGRICULTURE AND FORESTRY	146,778,415	112,213,018	112,113,760	147,094,286
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	2,771,007	1,963,227	1,919,674	2,842,599
04-165	COMMISSIONER OF INSURANCE	42,815,599	32,701,800	32,597,495	43,002,905
05-251	LED-OFFICE OF SECRETARY	8,591,690	6,615,290	6,621,943	8,596,264
05-252	LED - OFFICE OF BUSINESS DEVELOPMENT	5,083,584	3,381,407	3,271,691	5,267,054
12-440	OFFICE OF REVENUE	131,757,957	99,718,159	99,359,276	132,440,687
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS	741,167	514,490	504,792	756,975
17-560	STATE CIVIL SERVICE	23,645,487	17,424,827	17,263,327	23,927,562
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,311,423	2,478,158	2,459,286	3,342,167
17-562	ETHICS ADMINISTRATION	4,498,939	3,331,381	3,297,166	4,553,004
17-565	BOARD OF TAX APPEALS	972,852	668,125	657,253	993,397

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
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	7,918,034	6,024,099	5,989,699	7,973,023
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	10,939,518	8,226,179	8,111,164	11,129,838
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	9,393,025	7,086,964	7,005,021	9,523,816
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	5,357,581	3,938,870	3,890,610	5,436,318
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	9,727,740	7,453,440	7,374,177	9,850,462
23-949	SUPREME COURT	10,891,311	8,258,280	8,160,946	11,048,108
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,618,920	2,144,140	2,145,580	2,619,629
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	2,537,570	2,094,830	2,098,442	2,534,584
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,715,566	1,369,256	1,363,148	1,724,454
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,803,876	1,459,475	1,455,737	1,811,985
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	999,804	794,797	786,643	1,011,676
21-800	OFFICE OF GROUP BENEFITS	25,432,691	19,933,577	20,089,074	25,228,476
21-804	OFFICE OF RISK MANAGEMENT	10,414,016	8,095,910	8,096,611	10,422,772
SA-951	HOUSE OF REPRESENTATIVES	6,238,559	4,687,725	4,743,503	6,187,212
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	379,200	274,229	272,820	381,586
SA-955	LEGISLATIVE FISCAL OFFICE	278,054	212,365	215,751	273,667
SA-962	LOUISIANA STATE LAW INSTITUTE	1,146,483	877,563	869,641	1,161,420
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	20,053,740	14,792,695	14,707,256	20,231,215
SA 952	SENATE	6,019,294	4,555,914	4,590,982	5,988,556
06-261	DCRT - OFFICE OF THE SECRETARY	8,535,669	6,310,118	6,277,644	8,593,567
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	10,173,428	8,023,324	8,019,840	10,190,173
06-263	DCRT - OFFICE OF STATE MUSEUMS	7,475,905	5,646,844	5,608,594	7,536,273
06-264	DCRT- OFFICE OF STATE PARKS	34,763,633	25,960,276	25,841,077	34,970,287
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	3,513,170	2,585,984	2,540,721	3,591,212
06-267	DCRT - OFFICE OF TOURISM	6,341,204	4,852,958	4,826,251	6,392,529
07-273	DOTD - ADMINISTRATION	44,958,754	34,544,968	34,529,715	45,026,229
07-276	DOTD - ENGINEERING & OPERATIONS	874,403,437	659,380,611	657,819,803	877,991,124
08-400	DPSC - CORRECTIONS	808,181,207	596,379,769	594,594,134	811,432,652
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	114,812,020	87,002,247	86,890,580	115,076,510
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	26,820,287	20,516,006	20,474,612	26,923,993
08-419	DPSC - OFFICE OF STATE POLICE	511,796,215	384,429,030	381,802,893	515,729,475
08-420	DPSC - OFFICE OF MOTOR VEHICLES	100,908,566	76,456,899	76,253,433	101,321,025
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	23,877,974	17,594,206	17,474,603	24,080,536
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	1,013,859	763,211	759,042	1,019,162
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	1,311,446	993,728	986,975	1,322,247
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	1,650,110	1,285,553	1,290,483	1,643,540
17-563	STATE POLICE COMMISSION	798,919	564,937	552,382	817,992
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	580,615	392,706	381,402	600,700

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
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	197,865,476	149,313,390	148,772,363	198,894,579
09-307	LDH-OFFICE OF THE SECRETARY	84,809,378	64,830,954	64,793,471	84,943,896
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	70,513,298	54,012,645	53,947,374	70,702,904
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	878,011	595,942	576,970	908,689
09-326	LDH - OFFICE OF PUBLIC HEALTH	238,331,594	181,938,288	181,563,676	239,195,427
09-327	LDH - OFFICE OF THE SURGEON GENERAL	329,465	250,820	249,122	331,419
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	270,451,334	209,249,043	209,695,827	270,218,253
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	241,895,045	184,749,770	184,943,996	242,066,034
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effect	101,002	60,704	57,133	107,432
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	710,224,256	541,561,330	540,167,346	713,210,745
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	25,295,258	18,290,883	18,020,571	25,738,794
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435)	36,426,727	27,945,256	27,840,713	36,615,203
11-432	DNR - OFFICE OF CONSERVATION	30,017,841	22,728,648	22,604,363	30,247,226
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	146,749,663	110,359,493	109,688,708	147,901,073
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	195,346,857	153,760,975	154,291,034	194,803,780
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	4,632,847	3,262,241	3,200,249	4,728,414
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	134,062,895	102,974,457	102,959,172	134,150,768
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	28,770,700	19,909,372	19,451,114	29,504,748
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	30,924,541	21,172,514	20,670,346	31,740,652
19-656	SPECIAL SCHOOL DISTRICTS	66,282,239	51,529,519	51,641,305	66,192,999
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	11,562,683	8,595,209	8,516,331	11,688,427
19-658	THRIVE ACADEMY	2,172,373	1,306,402	1,238,103	2,295,627
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	349,052	247,684	244,443	353,822
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	11,238,454	8,680,327	8,673,597	11,261,952
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	2,169,278	1,633,809	1,631,673	2,175,053
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	9,409,093	6,829,417	6,731,102	9,565,532
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	82,907,548	62,433,720	62,142,827	83,481,147
19-682	DOE - RECOVERY SCHOOL DISTRICT	2,638,826	2,070,952	2,114,633	2,582,865
	Government-Wide Entry Subtotals	6,147,153,961	4,641,855,477	4,627,628,606	6,175,364,696
6-4	DIVISION OF ADMINISTRATIVE LAW	7,371,116	5,644,820	5,628,421	7,397,109
6-6	OFFICE OF AIRCRAFT SERVICES	888,062	699,779	703,479	881,678

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
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	148,368,734	109,684,136	108,732,574	149,883,422
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	9,354,313	6,622,249	6,508,193	9,549,947
	Subtotal Internal Service Totals	165,982,225	122,650,984	121,572,667	167,712,156
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)				
	BATON ROUGE COMMUNITY COLLEGE	35,205,565	25,759,717	25,627,253	35,450,226
	BOSSIER PARISH COMMUNITY COLLEGE	32,735,895	24,217,346	24,100,046	32,963,971
	DELGADO COMMUNITY COLLEGE	80,463,292	60,983,978	60,719,036	80,913,218
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	12,792,127	9,257,264	9,213,232	12,885,159
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	18,962,145	13,362,132	13,212,831	19,220,499
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	13,231,718	10,067,782	10,086,625	13,226,356
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	14,534,908	10,410,024	10,317,470	14,699,128
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	9,709,800	7,585,941	7,625,365	9,671,305
	LOUISIANA DELTA COMMUNITY COLLEGE	22,974,442	16,919,975	16,870,132	23,105,652
	NUNEZ COMMUNITY COLLEGE	12,504,773	9,064,672	9,010,632	12,601,122
	RIVER PARISHES COMMUNITY COLLEGE	10,884,058	7,879,052	7,811,863	10,997,000
	SOUTH LA COMMUNITY COLLEGE	42,177,877	31,451,991	31,340,186	42,419,285
	SOWELA TECHNICAL COMMUNITY COLLEGE	19,872,409	14,289,577	14,227,810	20,007,067
	Total LCTCS	326,049,009	241,249,451	240,162,481	328,159,988
7-10	FEDERAL PROPERTY ASSISTANCE	2,049,954	1,562,559	1,568,653	2,040,806
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	3,936,792	2,914,406	2,899,774	3,965,764
7-12	PRISON ENTERPRISES	16,469,052	12,300,010	12,303,910	16,466,288
	Total Proprietary Funds	22,455,798	16,776,975	16,772,337	22,472,858
7-15-1	BARBERS EXAMINERS BOARD	728,747	554,382	549,330	736,422
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	133,729	89,534	89,037	134,291
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	165,013	141,465	142,246	163,865
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	486,302	376,606	378,409	485,376
7-15-10	LOUISIANA BEHAVIOR ANALYST BOARD	47,045	32,354	31,540	48,436

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
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	320,277	227,810	223,488	326,535
7-15-12	LOUISIANA BOARD OF PHARMACY	2,270,549	1,694,671	1,679,294	2,295,822
7-15-13	LOUISIANA CEMETERY BOARD	428,057	349,444	351,771	424,773
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0	0	0
7-15-17	LOUISIANA REAL ESTATE COMMISSION	3,601,833	2,674,247	2,656,494	3,632,662
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	836,886	593,081	582,341	854,562
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	614,722	462,176	458,284	621,611
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	6,871,043	5,206,102	5,180,427	6,914,806
7-15-27	LOUISIANA STATE BOARD OF NURSING	5,678,846	4,133,296	4,077,826	5,771,518
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	1,509,159	1,112,866	1,104,238	1,523,714
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	643,393	478,298	473,945	650,029
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	236,411	158,108	151,866	246,356
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	2,016	1,378	1,342	2,072
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	813,609	619,713	621,464	811,879
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	97,217	68,645	67,136	99,883
7-15-39	STATE BOARD OF VETERINARY MEDICINE	32,895	20,926	19,776	34,849
7-15-45	CHIROPRACTIC EXAMINERS BOARD	227,025	172,562	166,541	235,797
7-15-49	LA BD OF DIETETICS & NUTRITION	32,240	21,756	20,893	33,591
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	306,661	192,567	184,049	321,559
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	544,364	373,312	362,758	561,090
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	250,834	199,024	197,219	253,228
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	70,414	41,295	38,800	75,097
7-15-63	CONTRACTORS LICENSING BOARD	8,484,696	6,343,337	6,314,273	8,536,808
	Subtotal Enterprise Boards	35,433,983	26,338,955	26,124,787	35,796,631
	Total LCTCS & Proprietary Fd & Ent Boards	383,938,790	284,365,381	283,059,605	386,429,477
	TOTAL FOR PRIMARY GOVERNMENT	6,697,074,976	5,048,871,842	5,032,260,878	6,729,506,329
	COMPONENT UNITS				
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	30,754,544	23,235,502	23,121,935	30,949,027
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	20,805,338	15,623,162	15,532,645	20,960,231
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	15,685,594	11,615,152	11,520,568	15,840,932
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	11,345,347	8,431,860	8,365,893	11,450,064

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
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	5,463,929	4,251,746	4,241,792	5,482,494
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	16,093,835	12,021,714	11,942,572	16,237,691
20-27	NORTHEAST DELTA HUMAN SVC AUTH	11,039,648	8,272,013	8,235,260	11,103,050
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,989,160	1,418,367	1,397,738	2,026,923
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	2,448,828	1,852,698	1,844,283	2,462,779
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	423,043	332,843	342,970	411,043
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	322,361	217,164	212,330	332,744
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	121,880	84,121	83,827	122,566
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	9,547,745	6,964,998	6,886,049	9,675,874
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0
20-14-10	NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	1,403,151	1,155,900	1,166,397	1,388,323
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	629,114	456,823	453,929	633,899
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	9,079,313	6,883,157	6,860,993	9,127,782
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	5,340,656	3,981,608	3,972,967	5,357,130
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	2,059,080	1,462,854	1,440,614	2,097,743
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	11,518,788	8,811,307	8,819,122	11,525,855
20-14-5	CADDO LEVEE DISTRICT	884,099	663,000	666,012	883,633
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	773,402	565,629	558,791	784,634
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	4,054,798	2,952,062	2,913,871	4,114,281
20-18	LOUISIANA HOUSING CORPORATION	13,707,229	9,992,038	9,850,337	13,937,559
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	15,485,581	12,041,764	12,008,765	15,546,370
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	10,397,531	7,745,719	7,672,344	10,509,598
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	9,315,298	6,862,935	6,855,527	9,355,593
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	1,508,171	1,066,777	1,058,836	1,526,418
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	5,995,042	4,200,332	4,184,043	6,039,684
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	2,935,113	2,323,240	2,349,524	2,904,874
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	7,391,019	5,224,162	5,159,541	7,506,177
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	1,411,742	1,159,526	1,176,659	1,388,707

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
20-31	SABINE RIVER AUTHORITY	5,970,233	4,586,062	4,588,317	5,974,972
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	16,667,764	12,456,888	12,362,990	16,821,911
	CU Subtotal	252,568,376	188,913,123	187,847,441	254,480,561
20-C-1	LSU System				
	LSU - BATON ROUGE	185,121,392	141,352,494	142,063,604	184,548,579
	LSU - ALEXANDRIA CAMPUS	14,741,417	10,584,957	10,526,931	14,877,367
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	140,886,254	104,191,560	103,425,486	142,410,982
	LSU - EUNICE CAMPUS	4,114,874	3,078,606	3,116,193	4,075,317
	PAUL M HEBERT LAW CENTER	0	0	0	0
	LSU - AGRICULTURAL CENTER	60,160,149	46,009,649	46,417,983	59,762,763
	PENNINGTON BIOMEDICAL RESEARCH CTR.	8,463,873	5,906,459	5,872,349	8,538,495
	LSUHSC - HEALTH CARE SERVICES DIVISION	6,967,430	5,542,313	5,610,467	6,875,060
	E A CONWAY MEDICAL CENTER	17,835,043	14,343,782	14,646,560	17,432,318
	EARL K LONG MEDICAL CENTER	22,939,335	18,740,950	18,961,662	22,632,781
	HUEY P LONG MEDICAL CENTER	8,405,368	6,958,068	7,111,695	8,209,469
	UNIVERSITY MEDICAL CENTER	14,588,527	11,882,133	12,082,449	14,319,289
	W O MOSS REGIONAL MEDICAL CENTER	4,101,453	3,356,563	3,454,842	3,978,263
	LALLIE KEMP REGIONAL MEDICAL CENTER	23,248,662	17,459,414	17,437,997	23,312,753
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	3,573,410	2,902,245	2,976,717	3,478,059
	LEONARD J CHABERT MEDICAL CENTER	10,114,254	8,166,411	8,302,506	9,928,966
	MEDICAL CENTER OF LA - NEW ORLEANS	72,407,827	59,490,558	60,174,943	71,461,805
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	120,491,119	92,134,665	92,496,028	120,243,652
	LSU - SHREVEPORT	15,562,808	11,364,091	11,353,017	15,653,855
	Total - LSU	733,723,195	563,464,918	566,031,429	731,739,773
20-C-2	University of Louisiana System:				
	GRAMBLING STATE UNIVERSITY	52,118,890	39,498,344	39,426,520	52,320,604
	LA TECH UNIVERSITY	130,253,161	98,340,710	97,683,446	131,414,173
	MCNEESE STATE UNIVERSITY	85,291,382	64,566,041	64,325,836	85,731,101
	NICHOLLS STATE UNIVERSITY	93,963,467	70,883,305	70,618,209	94,473,776
	NORTHWESTERN STATE UNIVERSITY	98,007,166	73,409,491	73,081,728	98,581,663
	SOUTHEASTERN LA UNIVERSITY	164,090,801	121,550,783	120,766,018	165,437,154
	UNIVERSITY OF LA @ LAFAYETTE	232,844,541	171,183,715	169,734,434	235,311,177
	UNIVERSITY OF LA @ MONROE	109,589,990	82,072,895	81,673,256	110,388,932
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	2,730,576	1,993,499	1,967,603	2,774,357
	UNIVERSITY OF NEW ORLEANS	120,790,603	90,406,469	89,891,127	121,712,528
	Total - ULS	1,089,680,577	813,905,252	809,168,177	1,098,145,465
20-C-3	Southern University System:				
	SOUTHERN UNIVERSITY - BATON ROUGE	143,103,426	108,558,779	108,261,301	143,740,831
	SOUTHERN UNIVERSITY - NEW ORLEANS	20,781,914	16,010,150	15,984,596	20,852,966

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
	SOUTHERN UNIVERSITY-SHREVEPORT	18,392,228	13,817,236	13,767,825	18,485,670
	Total Southern	182,277,568	138,386,165	138,013,722	183,079,467
20-C-5	BOARD OF REGENTS	32,817,488	24,171,617	23,978,753	33,141,965
	TOTAL OGB PLAN - COMPONENT UNITS	2,291,067,204	1,728,841,075	1,725,039,522	2,300,587,231
20-7					
	FIDUCIARY FUNDS				
8C01	Louisiana School Employees' Retirement System (571) - LSERS	5,897,499	4,526,802	4,535,564	5,889,399
8C02	Louisiana State Employees' Retirement System (572) - LASERS	20,741,874	15,029,540	14,826,878	21,082,087
8C03	Louisiana Teachers' Retirement System (573) - TRSL	29,248,386	21,841,662	21,703,834	29,484,316
8C04	Louisiana State Police Retirement System (575) - LSPRS	911,566	654,993	647,643	923,812
	Subtotal	56,799,325	42,052,997	41,713,919	57,379,614
	TOTAL	9,044,941,505	6,819,765,914	6,799,014,319	9,087,473,174
	Changed from Excluded to Included				
	** OPEB valuation measurement period beginning 7/1/23 thru 6/30/24, which is used for financial statement reporting beginning 7/1/24 thru 6/30/25 for agencies with a 6/30/25 FYE or for financial statement reporting 1/1/24 -12/31/24 for calendar year-end agencies.				
	Calendar year-end entities, which record six months of benefit pmt instead of twelve.				

	Future Amortization for the OGB OPEB Plan for FY 2025							
								Exhibit B
OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
	PRIMARY GOVERNMENT							
01-100	EXECUTIVE OFFICE	(525,498)	(374,893)	(128,615)	(48,009)	0	0	(1,077,015)
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	60,228	138,400	150,039	30,061	0	0	378,728
01-103	MENTAL HEALTH ADVOCACY SERVICE	(42,704)	8,956	110,404	42,699	0	0	119,355
01-106	LOUISIANA TAX COMMISSION	(150,206)	(19,789)	132,495	53,476	0	0	15,976
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	(3,911,627)	(1,267,984)	1,890,416	891,071	0	0	(2,398,124)
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(456,943)	(67,301)	661,681	316,145	0	0	453,583
01-112	DEPARTMENT OF MILITARY AFFAIRS	(802,978)	(34,570)	1,025,842	432,752	0	0	621,046
01-116	OFFICE OF THE STATE PUBLIC DEFENDER	(39,663)	41,039	139,416	65,075	0	0	205,866
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(204,737)	(43,713)	160,831	85,355	0	0	(2,263)
01-133	OFFICE OF ELDERLY AFFAIRS	(245,815)	(74,829)	241,386	108,514	0	0	29,256
01-254	LOUISIANA STATE RACING COMMISSION	15,035	34,589	74,318	33,832	0	0	157,774
01-255	OFFICE OF FINANCIAL INSTITUTIONS	(266,709)	81,756	551,105	217,394	0	0	583,546
03-130	DEPARTMENT OF VETERANS AFFAIRS	(227,270)	(64,940)	200,468	75,853	0	0	(15,889)
03-131	LOUISIANA VETERANS HOME	(676,008)	(348,418)	61,805	61,421	0	0	(901,200)
03-132	NORTHEAST LOUISIANA VETERANS HOME	(269,149)	(154,122)	(2,555)	5,297	0	0	(420,529)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	(69,174)	13,250	213,775	94,139	0	0	251,991
03-135	NORTHWEST LOUISIANA VETERANS HOME	(167,433)	2,905	205,134	83,605	0	0	124,211
03-136	SOUTHEAST LOUISIANA VETERANS HOME	(108,428)	(77,651)	55,508	31,678	0	0	(98,892)
04-139	SECRETARY OF STATE	(1,758,344)	(191,099)	1,859,619	705,717	0	0	615,892
04-141	OFFICE OF THE ATTORNEY GENERAL	(2,312,587)	(1,120,229)	642,105	255,439	0	0	(2,535,272)
04-146	LIEUTENANT GOVERNOR	53,053	35,162	57,197	33,963	0	0	179,375
04-147	STATE TREASURER	(216,688)	102,232	381,838	121,508	0	0	388,890
04-158	PUBLIC SERVICE COMMISSION	(482,501)	(214,691)	142,393	90,446	0	0	(464,352)
04-160	AGRICULTURE AND FORESTRY	(4,543,862)	(1,190,085)	2,545,548	956,194	0	0	(2,232,204)
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	(148,204)	(57,125)	58,758	28,950	0	0	(117,621)
04-165	COMMISSIONER OF INSURANCE	(1,878,199)	(891,451)	358,482	131,229	0	0	(2,279,939)
05-251	LED-OFFICE OF SECRETARY	39,611	181,630	303,480	101,058	0	0	625,779
05-252	LED - OFFICE OF BUSINESS DEVELOPMENT	(269,125)	(142,782)	43,171	5,246	0	0	(363,490)
12-440	OFFICE OF REVENUE	(6,164,193)	(3,215,611)	899,553	432,636	0	0	(8,047,615)
8-D-12	LA SALES & USE COMMISSION FOR REMOTE SELLERS	110,724	126,674	96,942	22,410	0	0	356,749
17-560	STATE CIVIL SERVICE	(1,121,802)	(496,172)	324,552	112,626	0	0	(1,180,796)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(261,854)	(192,206)	39,133	55,212	0	0	(359,715)

OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
17-562	ETHICS ADMINISTRATION	(60,379)	49,105	117,785	13,542	0	0	120,053
17-565	BOARD OF TAX APPEALS	(63,110)	(52,968)	(26,653)	(14,757)	0	0	(157,487)
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	(222,793)	(58,328)	188,697	75,593	0	0	(16,831)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	(500,191)	(231,711)	144,700	81,029	0	0	(506,172)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	(148,090)	58,126	241,457	70,884	0	0	222,378
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	(13,661)	47,596	178,092	74,395	0	0	286,422
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	(253,538)	(66,604)	166,609	57,187	0	0	(96,346)
23-949	SUPREME COURT	(309,067)	(197,146)	61,733	28,557	0	0	(415,923)
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	13,531	12,828	36,396	18,556	0	0	81,311
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	(33,387)	32,532	65,000	19,509	0	0	83,655
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	48,469	74,077	88,383	31,704	0	0	242,634
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	39,439	65,626	65,580	11,647	0	0	182,292
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	5,486	25,891	46,629	21,417	0	0	99,422
21-800	OFFICE OF GROUP BENEFITS	(498,157)	(139,068)	348,780	134,128	0	0	(154,318)
21-804	OFFICE OF RISK MANAGEMENT	(315,909)	32,053	274,119	76,989	0	0	67,252
SA-951	HOUSE OF REPRESENTATIVES	(80,446)	40,627	266,240	141,472	0	0	367,893
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	41,917	53,330	39,262	3,934	0	0	138,443
SA-955	LEGISLATIVE FISCAL OFFICE	(8,585)	367	4,118	1,812	0	0	(2,288)
SA-962	LOUISIANA STATE LAW INSTITUTE	(5,969)	16,895	34,743	11,224	0	0	56,893
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	(658,563)	(77,092)	620,831	272,756	0	0	157,932
SA 952	SENATE	12,681	141,398	236,351	92,552	0	0	482,982
06-261	DCRT - OFFICE OF THE SECRETARY	(72,200)	5,548	188,656	57,287	0	0	179,291
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(484,718)	(134,304)	209,035	99,209	0	0	(310,777)
06-263	DCRT - OFFICE OF STATE MUSEUMS	(228,359)	(65,148)	153,922	58,281	0	0	(81,304)
06-264	DCRT- OFFICE OF STATE PARKS	(823,365)	(118,954)	773,207	270,803	0	0	101,691
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(197,311)	(69,898)	87,952	50,530	0	0	(128,727)
06-267	DCRT - OFFICE OF TOURISM	(295,530)	(213,326)	(35,631)	(28,375)	0	0	(572,861)
07-273	DOTD - ADMINISTRATION	(1,819,935)	(767,595)	405,504	94,694	0	0	(2,087,332)
07-276	DOTD - ENGINEERING & OPERATIONS	(28,453,322)	(8,462,269)	16,803,577	7,199,337	0	0	(12,912,677)
08-400	DPSC - CORRECTIONS	(26,836,010)	(9,615,323)	12,646,142	4,489,119	0	0	(19,316,073)
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	(3,793,157)	(649,380)	2,500,296	913,052	0	0	(1,029,189)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(1,392,745)	(592,366)	292,918	122,855	0	0	(1,569,338)
08-419	DPSC - OFFICE OF STATE POLICE	(12,375,631)	(3,285,574)	10,388,716	4,261,804	0	0	(1,010,686)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	(3,983,005)	(1,580,565)	1,442,995	561,382	0	0	(3,559,193)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	(501,096)	(14,476)	581,870	267,335	0	0	333,633
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	4,844	72,689	72,343	30,902	0	0	180,778
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(45,132)	(27,200)	(7,537)	(10,536)	0	0	(90,405)
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(248,526)	(173,527)	(70,657)	(12,941)	0	0	(505,652)

OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
17-563	STATE POLICE COMMISSION	(23,327)	(9,603)	12,277	4,389	0	0	(16,264)
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	(77,617)	(64,240)	2,488	9,905	0	0	(129,464)
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	(6,578,878)	(1,834,464)	3,559,092	1,312,707	0	0	(3,541,542)
09-307	LDH-OFFICE OF THE SECRETARY	(2,428,861)	(693,862)	1,332,517	423,736	0	0	(1,366,470)
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	(2,203,326)	(472,870)	1,384,086	532,040	0	0	(760,071)
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	(23,305)	(259)	26,753	8,672	0	0	11,860
09-326	LDH - OFFICE OF PUBLIC HEALTH	(7,275,063)	(2,432,455)	3,668,530	1,371,156	0	0	(4,667,832)
09-327	LDH - OFFICE OF THE SURGEON GENERAL	51,897	59,324	68,549	33,674	0	0	213,444
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	(11,769,479)	(4,913,469)	2,992,614	1,232,966	0	0	(12,457,367)
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(11,030,871)	(4,231,452)	3,798,609	1,626,998	0	0	(9,836,715)
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effective 7/1/22)	14,095	16,120	14,855	5,374	0	0	50,444
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	(26,114,979)	(10,291,923)	9,040,448	3,157,923	0	0	(24,208,530)
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	(1,031,864)	(564,921)	183,642	28,786	0	0	(1,384,357)
11-431	DNR - OFFICE OF THE SECRETARY (includes agency 434 & 435)	(1,192,353)	(452,063)	662,915	317,686	0	0	(663,816)
11-432	DNR - OFFICE OF CONSERVATION	(420,702)	179,212	813,065	286,632	0	0	858,207
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	(4,785,547)	(1,371,736)	2,687,853	929,043	0	0	(2,540,386)
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	(8,593,554)	(3,670,710)	2,052,755	738,713	0	0	(9,472,795)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	133,126	136,994	189,509	63,653	0	0	523,282
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	(4,969,071)	(2,099,364)	1,313,725	411,715	0	0	(5,342,995)
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(336,771)	223,997	1,073,959	473,488	0	0	1,434,674
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(554,589)	(1,575)	1,049,251	467,322	0	0	960,410
19-656	SPECIAL SCHOOL DISTRICTS	(3,524,512)	(1,420,041)	541,287	103,476	0	0	(4,299,790)
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(351,903)	27,123	345,016	116,869	0	0	137,105
19-658	THRIVE ACADEMY	(4,686)	22,492	135,886	56,267	0	0	209,960
19-659	ECOLE POINTE-AU-CHIEN - (effective 7/1/2023)	53,118	60,719	70,161	34,466	0	0	218,465
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(344,882)	(104,266)	179,257	63,663	0	0	(206,229)
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	(76,940)	55,174	84,849	24,687	0	0	87,771
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(384,574)	(198,636)	81,166	15,952	0	0	(486,092)
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(2,471,931)	(677,891)	1,443,254	525,567	0	0	(1,181,000)
19-682	DOE - RECOVERY SCHOOL DISTRICT	(154,321)	(132,759)	(44,237)	(24,576)	0	0	(355,894)
	Government-Wide Entry Subtotals	(208,070,239)	(70,194,604)	101,892,519	39,634,813	0	0	(136,737,510)
6-4	DIVISION OF ADMINISTRATIVE LAW	(239,195)	(110,376)	166,106	88,417	0	0	(95,048)
6-6	OFFICE OF AIRCRAFT SERVICES	(32,119)	(7,819)	20,472	7,388	0	0	(12,078)

OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	(3,927,288)	(932,924)	2,994,736	1,021,006	0	0	(844,470)
6-7	Administrative Services (now part of 815)	(41,313)	0	0	0	0	0	(41,313)
6-7	Office of Telecommunication Services (now part of 815)	(74,982)	0	0	0	0	0	(74,982)
6-9	OFFICE OF STATE PROCUREMENT	(297,783)	(51,406)	200,819	78,152	0	0	(70,218)
	Subtotal Internal Service Totals	(4,612,680)	(1,102,524)	3,382,133	1,194,962	0	0	(1,138,110)
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)							
	BATON ROUGE COMMUNITY COLLEGE	(1,570,114)	(507,600)	772,374	383,238	0	0	(922,102)
	BOSSIER PARISH COMMUNITY COLLEGE	226,007	619,317	936,355	322,358	0	0	2,104,038
	DELGADO COMMUNITY COLLEGE	(2,836,730)	(1,057,208)	1,220,844	484,151	0	0	(2,188,944)
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(171,883)	47,670	362,139	145,849	0	0	383,775
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	(104,283)	179,598	615,115	244,145	0	0	934,575
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	(1,664,090)	(646,013)	114,966	25,019	0	0	(2,170,117)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	(262,943)	59,419	425,438	176,607	0	0	398,521
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	(200,373)	4,290	110,693	24,833	0	0	(60,557)
	LOUISIANA DELTA COMMUNITY COLLEGE	(462,914)	38,215	623,006	291,215	0	0	489,523
	NUNEZ COMMUNITY COLLEGE	(623,677)	(271,207)	192,882	101,286	0	0	(600,716)
	RIVER PARISHES COMMUNITY COLLEGE	(296,688)	(28,868)	356,992	175,373	0	0	206,808
	SOUTH LA COMMUNITY COLLEGE	(1,184,272)	(142,853)	983,655	398,182	0	0	54,711
	SOWELA TECHNICAL COMMUNITY COLLEGE	(316,105)	31,568	414,248	125,185	0	0	254,895
	Total LCTCS	(9,468,065)	(1,673,671)	7,128,706	2,897,441	0	0	(1,115,590)
7-10	FEDERAL PROPERTY ASSISTANCE	(117,817)	(156,870)	(33,022)	7,856	0	0	(299,853)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	(265,222)	(141,771)	(1,046)	(4,243)	0	0	(412,283)
7-12	PRISON ENTERPRISES	(120,129)	50,331	476,038	186,284	0	0	592,524
	Total Proprietary Funds	(503,168)	(248,310)	441,970	189,896	0	0	(119,612)
7-15-1	BARBERS EXAMINERS BOARD	(49,284)	(31,745)	(8,867)	(4,706)	0	0	(94,602)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(8,246)	(3,963)	1,620	466	0	0	(10,123)
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(41,912)	(33,252)	(14,759)	694	0	0	(89,228)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(52,809)	(49,896)	(30,914)	(11,569)	0	0	(145,188)

OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	4,080	4,754	4,558	1,556	0	0	14,948
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	(1,832)	3,578	11,589	4,407	0	0	17,742
7-15-12	LOUISIANA BOARD OF PHARMACY	(92,076)	(38,916)	55,518	29,212	0	0	(46,261)
7-15-13	LOUISIANA CEMETERY BOARD	7,124	20,712	10,729	(6,903)	0	0	31,663
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	(105,428)	(37,473)	0	0	0	0	(142,901)
7-15-17	LOUISIANA REAL ESTATE COMMISSION	(222,588)	(151,588)	2,164	20,997	0	0	(351,015)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	(16,549)	2,649	26,932	9,908	0	0	22,940
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	848	4,949	12,546	3,924	0	0	22,267
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(289,141)	(182,398)	40,457	18,500	0	0	(412,581)
7-15-27	LOUISIANA STATE BOARD OF NURSING	(252,063)	(82,408)	133,028	60,077	0	0	(141,366)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(79,718)	(53,451)	(5,005)	1,707	0	0	(136,467)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(57,579)	(28,785)	8,964	4,180	0	0	(73,220)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	852	3,599	8,428	2,760	0	0	15,640
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	(14,203)	(14,476)	(14,132)	(6,573)	0	0	(49,383)
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(25,270)	(27,138)	10,284	8,815	0	0	(33,309)
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	(3,536)	2,115	2,957	(428)	0	0	1,107
7-15-39	STATE BOARD OF VETERINARY MEDICINE	911	459	2,103	1,627	0	0	5,100
7-15-45	CHIROPRACTIC EXAMINERS BOARD	(7,624)	(1,804)	4,214	1,379	0	0	(3,835)
7-15-49	LA BD OF DIETETICS & NUTRITION	2,065	2,077	2,193	781	0	0	7,116
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	5,108	10,198	17,497	6,755	0	0	39,558
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	4,312	11,285	21,833	7,772	0	0	45,202
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(27,462)	(24,989)	(9,310)	517	0	0	(61,244)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	(3,534)	5,151	12,168	4,312	0	0	18,098
7-15-63	CONTRACTORS LICENSING BOARD	1,348,521	1,538,113	1,773,612	871,482	0	0	5,531,728
	Subtotal Enterprise Boards	22,966	847,359	2,080,409	1,031,651	0	0	3,982,384
	Total LCTCS & Proprietary Fd & Ent Boards	(9,948,267)	(1,074,622)	9,651,084	4,118,988	0	0	2,747,183
	TOTAL FOR PRIMARY GOVERNMENT	(222,631,186)	(72,371,751)	114,925,737	44,948,763	0	0	(135,128,437)
	COMPONENT UNITS							
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	(1,302,335)	(628,276)	346,499	159,543	0	0	(1,424,568)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(533,264)	(7,052)	672,520	291,923	0	0	424,128
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	(601,758)	(199,552)	243,914	64,135	0	0	(493,262)

OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(185,917)	107,791	375,760	115,689	0	0	413,325
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	(219,533)	(73,149)	42,306	2,691	0	0	(247,684)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(411,832)	(45,191)	310,689	81,000	0	0	(65,333)
20-27	NORTHEAST DELTA HUMAN SVC AUTH	(267,025)	(103,664)	228,194	121,714	0	0	(20,780)
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(67,290)	(21,822)	54,255	26,894	0	0	(7,962)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(164,467)	(97,425)	(1,091)	(751)	0	0	(263,734)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(76,456)	(53,286)	(22,223)	(7,513)	0	0	(159,479)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	(31,958)	(19,929)	(12,891)	(6,627)	0	0	(71,406)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	4,076	6,431	8,032	2,680	0	0	21,219
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(143,018)	39,417	268,378	109,001	0	0	273,778
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0	0	0	0
20-14-10	NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	(40,530)	(11,780)	20,820	8,693	0	0	(22,797)
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	74,871	41,944	15,830	7,202	0	0	139,848
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	(305,261)	(149,239)	169,795	94,993	0	0	(189,712)
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(231,349)	(52,451)	137,790	56,732	0	0	(89,277)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	(76,104)	2,575	61,652	11,214	0	0	(663)
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	(686,999)	(232,641)	173,757	81,547	0	0	(664,336)
20-14-5	CADDO LEVEE DISTRICT	(25,044)	998	16,162	3,380	0	0	(4,504)
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	1,115	14,954	33,011	13,950	0	0	63,030
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	(150,956)	(48,585)	62,109	13,353	0	0	(124,079)
20-18	LOUISIANA HOUSING CORPORATION	(519,405)	(188,943)	316,519	156,365	0	0	(235,464)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	(927,714)	(538,172)	(187,554)	(148,477)	0	0	(1,801,917)
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(201,666)	(16,099)	236,749	84,349	0	0	103,334
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	13,807	222,194	420,188	179,283	0	0	835,472
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	96,080	96,494	90,639	32,517	0	0	315,729
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	(64,655)	89,731	301,839	139,345	0	0	466,260
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	(131,077)	(65,366)	21,542	3,847	0	0	(171,054)
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	(182,395)	(10,142)	226,298	90,177	0	0	123,938

OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	(79,673)	(43,361)	1,588	4,472	0	0	(116,974)
20-31	SABINE RIVER AUTHORITY	(106,523)	31,521	168,361	69,507	0	0	162,866
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	(847,577)	(372,107)	217,394	72,363	0	0	(929,927)
	Total	(8,391,832)	(2,324,180)	5,018,831	1,935,195	0	0	(3,761,986)
20-C-1	LSU System							
	LSU - BATON ROUGE*	(7,526,223)	(2,997,475)	2,216,362	1,006,198	0	0	(7,301,139)
	LSU - ALEXANDRIA CAMPUS	(75,477)	196,713	510,330	194,738	0	0	826,305
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(3,836,047)	(923,730)	2,812,442	1,118,617	0	0	(828,718)
	LSU - EUNICE CAMPUS	(68,993)	1,650	86,853	25,143	0	0	44,652
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	(2,517,456)	(1,222,859)	352,183	97,923	0	0	(3,290,208)
	PENNINGTON BIOMEDICAL RESEARCH CTR.	(187,215)	2,459	269,054	118,159	0	0	202,457
	LSUHSC - HEALTH CARE SERVICES DI VISION	(462,252)	(129,991)	141,474	37,718	0	0	(413,051)
	E A CONWAY MEDICAL CENTER	(1,510,162)	(1,149,174)	(487,677)	(119,859)	0	0	(3,266,873)
	EARL K LONG MEDICAL CENTER	(1,161,266)	(527,444)	6,614	(45,306)	0	0	(1,727,402)
	HUEY P LONG MEDICAL CENTER	(483,225)	(238,457)	(6,891)	(189)	0	0	(728,761)
	UNIVERSITY MEDICAL CENTER	(641,564)	(313,800)	(57,557)	(75,698)	0	0	(1,088,619)
	W O MOSS REGIONAL MEDICAL CENTER	(239,766)	(136,247)	(33,287)	(18,322)	0	0	(427,622)
	LALLIE KEMP REGIONAL MEDICAL CENTER	(298,233)	111,039	665,527	262,797	0	0	741,130
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	(391,778)	(244,418)	(60,144)	(16,782)	0	0	(713,123)
	LEONARD t CHABERT MEDICAL CENTER	(395,793)	(154,017)	77,776	35,788	0	0	(436,246)
	MEDICAL CENTER OF LA - NEW ORLEANS	(5,269,709)	(3,036,892)	(633,833)	(259,048)	0	0	(9,199,482)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(5,568,757)	(2,239,502)	1,472,563	747,059	0	0	(5,588,637)
	LSU - SHREVEPORT	171,323	430,820	700,742	286,184	0	0	1,589,070
	Total - LSU	(30,462,595)	(12,571,325)	8,032,533	3,395,118	0	0	(31,606,269)
20-C-2	University of Louisiana System:							
	GRAMBLING STATE UNIVERSITY	(1,732,200)	(430,959)	1,086,236	504,857	0	0	(572,066)
	LA TECH UNIVERSITY	(3,715,559)	(890,709)	2,319,790	813,052	0	0	(1,473,426)
	MCNEESE STATE UNIVERSITY	(1,807,712)	(3,232)	2,016,702	674,639	0	0	880,397
	NICHOLLS STATE UNIVERSITY	(2,797,942)	(964,244)	1,472,698	565,200	0	0	(1,724,288)
	NORTHWESTERN STATE UNIVERSITY	(2,238,593)	(220,303)	2,530,723	1,066,278	0	0	1,138,104
	SOUTHEASTERN LA UNIVERSITY	(4,204,316)	(762,908)	3,550,430	1,363,936	0	0	(52,858)
	UNIVERSITY OF LA @ LAFAYETTE	(6,574,733)	(1,504,507)	5,146,520	2,097,845	0	0	(834,874)
	UNIVERSITY OF LA @ MONROE	(2,903,397)	(426,226)	2,538,012	1,046,248	0	0	254,636
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(234,236)	(133,714)	(24,888)	(16,596)	0	0	(409,434)
	UNIVERSITY OF NEW ORLEANS	(2,354,275)	(408,456)	2,077,246	674,949	0	0	(10,536)

OSRAP Number	Employer Name	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Amortization Year 2029	Amortization Year 2030	Thereafter	Total of Amortization
	Total - ULS	(28,562,963)	(5,745,258)	22,713,469	8,790,407	0	0	(2,804,345)
20-C-3	Southern University System:							
	SOUTHERN UNIVERSITY - BATON ROUGE	(4,482,078)	(1,436,190)	2,442,118	1,027,222	0	0	(2,448,928)
	SOUTHERN UNIVERSITY - NEW ORLEANS	(1,196,022)	(842,501)	(169,633)	4,279	0	0	(2,203,877)
	SOUTHERN UNIVERSITY-SHREVEPORT	(921,654)	(354,841)	250,101	94,916	0	0	(931,478)
	Total Southern	(6,599,755)	(2,633,532)	2,522,586	1,126,418	0	0	(5,584,283)
20-C-5	BOARD OF REGENTS	(1,092,295)	(525,459)	613,505	352,282	0	0	(651,967)
	TOTAL OGB PLAN - COMPONENT UNITS	(75,109,438)	(23,799,753)	38,900,924	15,599,420	0	0	(44,408,849)
	FIDUCIARY FUNDS							
8C01	Louisiana School Employees' Retirement System (571) - LSERS	(374,163)	(200,454)	88,582	57,381	0	0	(428,655)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	(1,042,208)	(517,460)	250,267	97,381	0	0	(1,212,020)
8C03	Louisiana Teachers' Retirement System (573) - TRSL	(1,136,447)	(494,823)	463,121	214,387	0	0	(953,763)
8C04	Louisiana State Police Retirement System (575) - LSPRS	31,294	14,109	18,627	7,390	0	0	71,421
TOTAL		(300,262,150)	(97,370,131)	154,647,257	60,924,721	0	0	(182,060,303)