

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

May 17, 2023

OSRAP MEMORANDUM

TO: Fiscal Officers
All Proprietary Entities

FROM: Brian Fleming, CPA
Director

SUBJECT: GASB 68 Net Pension Liability and Related Amounts for FY 2023 Annual
Fiscal Report (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2023 (Exhibit 1), which is located on OSRAP's website at <https://www.doa.la.gov/doa/osrap/>. Select "AFR Packets," then select "AFR Packets FY 2023," and then select the link "2023 Pension Liability and Related Amounts for BTAs and Internal Service Funds." The pension schedule includes the pension expense, deferred inflows and outflows related to pensions, and the pension liability for Proprietary Funds reported in the State's Annual Comprehensive Financial Report (ACFR). If your entity has a pension liability and is reported as an Internal Service Fund or Business-Type Activity (BTA) in the State's ACFR, please use the pension amounts on the attached schedule (Schedule of Employer Pension Amounts, Exhibit 1) when preparing your entity's Annual Fiscal Report (AFR). The pension information for LASERS and TRSL are listed separately on the schedule.

The amounts reflected on Exhibit 1 for the deferred inflows and deferred outflows are FY 2023 ending balances. Exhibit 3 displays the future amortization for each agency presented on Exhibit 1. The journal entries that should be recorded by your entity may be calculated by taking the difference between the prior year ending balances and the current year ending balances for the pension related accounts as illustrated in Exhibit 2. Exhibits 2 and 2a reflect the 2020 pension information for Prison Enterprises and **should be used as a guide** in preparing your entity's pension journal entries. Prison Enterprises participates in LASERS and TRSL, so the pension amounts in Exhibit 2 and 2a combine the amounts from both retirement systems for this agency. The 2019 figures in the sample exhibits were taken from Exhibit 1 for FY 2019 on OSRAP's website. The pension schedules from prior years are retained on OSRAP's website, so that entities can access prior pension information. The deferred inflows and deferred outflows are netted for the differences in expected and actual return on plan investments as required by GASB Statement 68. These are already netted on Exhibit 1, so there is no need to make a separate journal entry to net these.

May 17, 2023

Page 2 of 2

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

The attached pension schedule does not include the amount for the last journal entry in the example; i.e., CY contributions made subsequent to the measurement date. As a reminder, deferred outflows related to pensions on your entity's FY 2023 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2023) pension contributions made subsequent from the measurement date. All of your agency's deferred inflows related to pensions can be picked up from the pension schedule.

BF:MR

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2023

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	Ending Net Pension Liability - 1% Increase in the Discount Rate	Ending Net Pension Liability - 1% Decrease in the Discount Rate	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2023	LASERS	806	0.05%	0.06%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$472,813.02	(\$3,286,974.33)	(\$3,906,118.59)	(\$2,986,131.45)	(\$4,915,037.15)	\$10,652.53	\$71,018.73
2023	LASERS	807	0.01%	0.01%	DOA - FEDERAL PROPERTY ASSISTANCE	\$118,267.22	(\$792,572.51)	(\$1,010,737.48)	(\$772,683.91)	(\$1,271,802.72)	\$2,756.42	\$18,376.63
2023	LASERS	811	0.17%	0.15%	DOC - PRISON ENTERPRISES	\$1,346,390.81	(\$8,297,793.87)	(\$12,678,442.98)	(\$9,692,357.38)	(\$15,953,181.34)	\$34,575.87	\$230,511.93
2023	LASERS	815	2.45%	2.53%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$20,473,276.65	(\$139,197,198.34)	(\$185,052,651.72)	(\$141,468,194.33)	(\$232,850,241.57)	\$504,664.16	\$3,364,517.49
2023	LASERS	816	0.18%	0.19%	DIV OF ADMINISTRATIVE LAW	\$1,635,768.00	(\$10,559,377.51)	(\$13,878,929.98)	(\$10,610,100.13)	(\$17,463,744.34)	\$37,849.76	\$252,338.47
2023	LASERS	820	0.27%	0.27%	OFFICE OF STATE PROCUREMENT	\$2,193,826.65	(\$14,738,546.31)	(\$20,111,181.12)	(\$15,374,502.62)	(\$25,305,735.09)	\$54,845.97	\$365,649.56
2023	LASERS	829	0.01%	0.01%	DOA - OFFICE OF AIRCRAFT SERVICES	\$53,248.58	(\$350,052.86)	(\$489,115.29)	(\$373,916.60)	(\$615,449.78)	\$1,333.89	\$8,892.80
2023	LASERS	7-15-30	0.04%	0.03%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$309,072.00	(\$1,877,956.53)	(\$2,913,524.49)	(\$2,227,317.71)	(\$3,666,064.09)	\$7,945.58	\$52,971.97
2023	LASERS	7-15-31	0.01%	0.01%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$88,649.00	(\$550,397.58)	(\$825,523.81)	(\$631,092.62)	(\$1,038,749.87)	\$2,251.32	\$15,009.18
2023	LASERS	7-15-32	0.01%	0.01%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$49,932.00	(\$310,424.23)	(\$439,221.00)	(\$335,773.64)	(\$552,668.20)	\$1,197.82	\$7,985.66
2023	LASERS	7-15-35	0.01%	0.00%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$54,658.00	(\$261,989.25)	(\$395,374.50)	(\$302,254.06)	(\$497,496.50)	\$1,078.24	\$7,188.46
2023	LASERS	7-15-36	0.02%	0.02%	LOUISIANA BOARD OF CPAS	\$156,929.24	(\$876,232.94)	(\$1,549,747.07)	(\$1,184,743.46)	(\$1,950,034.09)	\$4,226.37	\$28,176.58
2023	LASERS	7-15-38	0.01%	0.01%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$37,123.08	(\$284,005.15)	(\$568,492.58)	(\$434,598.58)	(\$715,329.58)	\$1,550.36	\$10,335.99
2023	LASERS	7-15-39	0.01%	0.01%	LA VETERINARY BOARD	\$45,348.00	(\$299,966.68)	(\$435,441.13)	(\$332,884.02)	(\$547,912.02)	\$1,187.51	\$7,916.93
2023	LASERS	7-15-45	0.01%	0.01%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$58,535.00	(\$358,859.22)	(\$489,871.27)	(\$374,494.52)	(\$616,401.02)	\$1,335.95	\$8,906.55
2023	LASERS	7-15-49	0.00%	0.00%	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	\$18,917.00	(\$121,637.86)	(\$173,118.09)	(\$132,344.51)	(\$217,833.08)	\$472.12	\$3,147.53
2023	LASERS	7-15-51	0.01%	0.01%	LA LICENSED PROFESSIONAL COUNSELORS	\$56,243.00	(\$430,410.91)	(\$485,335.42)	(\$371,026.98)	(\$610,693.60)	\$1,323.58	\$8,824.08
2023	LASERS	7-15-54	0.01%	0.01%	LOUISIANA PHYSICAL THERAPY BOARD	\$82,062.44	(\$533,335.25)	(\$752,194.31)	(\$575,034.02)	(\$946,479.96)	\$2,051.34	\$13,675.95
2023	LASERS	7-15-57	0.01%	0.01%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$66,622.00	(\$439,217.27)	(\$624,434.67)	(\$477,364.93)	(\$785,721.05)	\$1,702.92	\$11,353.10

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2023

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	Ending Net Pension Liability - 1% Increase in the Discount Rate	Ending Net Pension Liability - 1% Decrease in the Discount Rate	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2023	LASERS	7-15-59	0.01%	0.01%	LOUISIANA BOARD OF MASSAGE THERAPY	\$72,013.00	(\$500,861.79)	(\$401,422.29)	(\$306,877.45)	(\$505,106.39)	\$1,094.73	\$7,298.42
2023	LASERS	7-15-1	0.01%	0.01%	LA ST BD BARBER EXAMINERS	\$33,936.00	(\$447,473.23)	(\$610,827.14)	(\$466,962.30)	(\$768,598.80)	\$1,665.81	\$11,105.70
2023	LASERS	7-15-3	0.00%	0.00%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$19,556.00	(\$118,885.88)	(\$176,141.98)	(\$134,656.21)	(\$221,638.02)	\$480.36	\$3,202.51
2023	LASERS	7-15-5	0.01%	0.01%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$69,513.00	(\$425,457.33)	(\$646,357.92)	(\$494,124.71)	(\$813,306.90)	\$1,762.71	\$11,751.70
2023	LASERS	7-15-6	0.03%	0.03%	LA BOARD REGISTRATION PROF ENGINEERS	\$245,947.40	(\$1,605,509.73)	(\$2,278,506.18)	(\$1,741,861.85)	(\$2,867,025.73)	\$6,213.80	\$41,426.45
2023	LASERS	7-15-11	0.01%	0.01%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$106,222.00	(\$594,979.78)	(\$843,667.19)	(\$644,962.78)	(\$1,061,579.53)	\$2,300.80	\$15,339.06
2023	LASERS	7-15-12	0.09%	0.09%	LA BOARD OF PHARMACY	\$714,964.15	(\$4,768,644.60)	(\$6,715,318.65)	(\$5,133,695.70)	(\$8,449,830.65)	\$18,313.60	\$122,093.94
2023	LASERS	7-15-13	0.01%	0.01%	LA CEMETERY BOARD	\$46,327.00	(\$611,491.71)	(\$623,678.70)	(\$476,787.00)	(\$784,769.82)	\$1,700.86	\$11,339.36
2023	LASERS	7-15-14	0.00%	0.00%	LOUISIANA TAX FREE SHOPPING	\$19,213.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2023	LASERS	7-15-17	0.05%	0.06%	LA REAL ESTATE COMM	\$480,733.00	(\$3,171,390.84)	(\$4,058,825.38)	(\$3,102,872.03)	(\$5,107,186.85)	\$11,068.98	\$73,795.15
2023	LASERS	7-15-21	0.02%	0.02%	LA STATE BOARD OF DENTISTRY	\$171,833.00	(\$1,113,454.30)	(\$1,581,497.99)	(\$1,209,016.26)	(\$1,989,986.01)	\$4,312.96	\$28,753.86
2023	LASERS	7-13	0.94%	0.98%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$7,880,941.00	(\$53,961,528.82)	(\$70,894,502.67)	(\$54,197,101.14)	(\$89,205,974.19)	\$193,339.11	\$1,288,961.77
2023	LASERS	7-15-23	0.01%	0.01%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$68,006.00	(\$440,868.46)	(\$616,874.93)	(\$471,585.69)	(\$776,208.69)	\$1,682.30	\$11,215.65
2023	LASERS	7-15-26	0.17%	0.15%	BOARD OF MEDICAL EXAMINERS	\$692,042.00	(\$8,433,742.07)	(\$12,971,760.96)	(\$9,916,591.76)	(\$16,322,260.97)	\$35,375.79	\$235,844.86
2023	LASERS	7-15-27	0.17%	0.19%	LA STATE BOARD OF NURSING	\$1,539,870.00	(\$10,597,354.94)	(\$13,029,970.98)	(\$9,961,091.88)	(\$16,395,506.15)	\$35,534.53	\$236,903.20
2023	LASERS	7-15-10A	0.01%	0.00%	LA BEHAVIOR ANALYST BOARD	\$34,790.31	(\$182,181.60)	(\$480,043.60)	(\$366,981.51)	(\$604,034.95)	\$1,309.15	\$8,727.87
2023	TRSL	807	0.00%	0.00%	DOA - FEDERAL PROPERTY ASSISTANCE	\$7,929.89	(\$33,474.10)	(\$59,670.48)	(\$39,441.86)	(\$81,948.06)	\$924.87	\$4,024.74
2023	TRSL	811	0.00%	0.00%	DOC - PRISON ENTERPRISES	\$38,702.08	(\$161,924.94)	(\$291,287.40)	(\$192,539.38)	(\$400,037.67)	\$4,514.85	\$19,647.19
2023	TRSL	815	0.03%	0.03%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$361,738.29	(\$1,388,614.45)	(\$2,486,683.60)	(\$1,643,684.26)	(\$3,415,070.85)	\$38,542.73	\$167,725.56

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2023

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	Ending Net Pension Liability - 1% Increase in the Discount Rate	Ending Net Pension Liability - 1% Decrease in the Discount Rate	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2023	TRSL	816	0.00%	0.00%	DIV OF ADMINISTRATIVE LAW	\$22,413.00	(\$96,311.44)	(\$168,795.85)	(\$111,573.13)	(\$231,814.68)	\$2,616.28	\$11,385.20
2023	TRSL	820	0.00%	0.00%	OFFICE OF STATE PROCUREMENT	\$38,523.37	(\$88,356.67)	(\$311,145.74)	(\$205,665.63)	(\$427,309.99)	\$4,822.65	\$20,986.62
2023	TRSL	7-15-30	0.00%	0.00%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$36,223.00	(\$153,970.17)	(\$272,479.27)	(\$180,107.31)	(\$374,207.64)	\$4,223.33	\$18,378.59
2023	TRSL	7-15-36	0.00%	0.00%	LOUISIANA BOARD OF CPAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2023	TRSL	7-15-54	0.00%	0.00%	LOUISIANA PHYSICAL THERAPY BOARD	\$12,252.80	(\$47,461.68)	(\$83,920.56)	(\$55,471.03)	(\$115,251.76)	\$1,300.74	\$5,660.40
2023	TRSL	7-13	2.97%	3.07%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$40,543,195.00	(\$163,967,657.98)	(\$283,436,675.80)	(\$187,350,093.04)	(\$389,255,927.64)	\$4,393,169.38	\$19,117,661.77
2023	TRSL	7-15-27	0.01%	0.01%	LA STATE BOARD OF NURSING	\$65,503.00	(\$268,219.88)	(\$494,357.97)	(\$326,767.91)	(\$678,923.32)	\$7,662.38	\$33,344.20

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2023

Pension System	Employer Number	EB Defer Outflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/t Prop Share of ER Contr & Act Contr	EB Defer Inflow Diff between Expected and Actual Experience	EB Defer Inflow Changes in Assumptions	EB Defer Inflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
LASERS	806	\$314,623.89	\$0.00	\$15,306.08	\$0.00	\$0.00	\$0.00	(\$267,552.75)	\$0.00	\$98,076.37	\$0.00
LASERS	807	\$81,411.29	\$0.00	\$1,922.22	\$0.00	\$0.00	\$0.00	(\$34,233.46)	\$0.00	\$119,017.67	\$0.00
LASERS	811	\$1,021,203.27	\$563,356.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$44,450.28)	\$2,025,061.05	\$0.00
LASERS	815	\$14,905,329.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,697,463.49)	(\$238,010.39)	\$23,321,235.01	\$0.00
LASERS	816	\$1,117,898.21	\$0.00	\$32,286.42	\$0.00	\$0.00	\$0.00	(\$274,532.39)	\$0.00	\$1,380,556.52	\$0.00
LASERS	820	\$1,619,883.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$58,163.64)	(\$41,452.19)	\$2,728,859.81	\$0.00
LASERS	829	\$39,396.49	\$3,656.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,061.40)	\$80,475.09	\$0.00
LASERS	7-15-30	\$234,673.98	\$146,904.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,380.01)	\$511,891.48	\$0.00
LASERS	7-15-31	\$66,492.99	\$30,577.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,403.13)	\$134,617.53	\$0.00
LASERS	7-15-32	\$35,377.68	\$5,650.18	\$104.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,298.78	\$0.00
LASERS	7-15-35	\$31,846.00	\$15,621.09	\$4,949.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,397.22	\$0.00
LASERS	7-15-36	\$124,826.59	\$152,222.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$9,256.66)	\$237,192.47	\$0.00
LASERS	7-15-38	\$45,790.05	\$78,437.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,617.19)	\$139,283.15	\$0.00
LASERS	7-15-39	\$35,073.23	\$10,303.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,973.54)	\$75,437.20	\$0.00
LASERS	7-15-45	\$39,457.38	\$0.00	\$1,539.02	\$0.00	\$0.00	\$0.00	(\$1,329.45)	\$0.00	\$128,148.15	\$0.00
LASERS	7-15-49	\$13,944.04	\$2,658.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$340.61)	\$27,330.02	\$0.00
LASERS	7-15-51	\$39,092.03	\$0.00	\$649.76	\$0.00	\$0.00	\$0.00	(\$46,530.91)	\$0.00	\$76,938.66	\$0.00
LASERS	7-15-54	\$60,586.56	\$8,641.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,545.70)	\$114,260.98	\$0.00
LASERS	7-15-57	\$50,295.98	\$9,306.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,034.26)	\$99,973.50	\$0.00

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2023

Pension System	Employer Number	EB Defer Outflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/t Prop Share of ER Contr & Act Contr	EB Defer Inflow Diff between Expected and Actual Experience	EB Defer Inflow Changes in Assumptions	EB Defer Inflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
LASERS	7-15-59	\$32,333.13	\$0.00	\$13,284.55	\$0.00	\$0.00	\$0.00	(\$125,965.83)	\$0.00	(\$55,354.01)	\$0.00
LASERS	7-15-1	\$49,199.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,661.82)	(\$17,607.02)	(\$22,824.00)	\$0.00
LASERS	7-15-3	\$14,187.61	\$5,650.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$192.27)	\$28,822.39	\$0.00
LASERS	7-15-5	\$52,061.82	\$27,253.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,829.69)	\$46,030.15	\$0.00
LASERS	7-15-6	\$183,525.53	\$32,239.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,997.98)	\$349,965.66	\$0.00
LASERS	7-15-11	\$67,954.38	\$11,632.73	\$5,356.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134,208.76	\$0.00
LASERS	7-15-12	\$540,894.92	\$72,787.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22,629.22)	\$992,338.28	\$0.00
LASERS	7-15-13	\$50,235.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$95,056.01)	(\$12,138.97)	(\$34,366.33)	\$0.00
LASERS	7-15-14	\$0.00	\$0.00	\$9,606.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$441,665.93)	\$0.00
LASERS	7-15-17	\$326,923.88	\$0.00	\$10,622.32	\$0.00	\$0.00	\$0.00	(\$130,618.92)	\$0.00	\$526,605.22	\$0.00
LASERS	7-15-21	\$127,384.01	\$22,933.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,602.00)	\$209,288.55	\$0.00
LASERS	7-13	\$5,710,298.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,416,533.93)	(\$72,414.51)	\$5,861,800.72	\$0.00
LASERS	7-15-23	\$49,687.07	\$4,985.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$914.35)	\$92,346.38	\$0.00
LASERS	7-15-26	\$1,044,828.98	\$610,219.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$388,227.54)	\$2,160,073.63	\$0.00
LASERS	7-15-27	\$1,049,517.59	\$0.00	\$32,391.56	\$0.00	\$0.00	\$0.00	(\$670,709.87)	\$0.00	\$1,216,813.30	\$0.00
LASERS	7-15-10A	\$38,665.80	\$101,038.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$9,777.05)	\$161,416.82	\$0.00
TRSL	807	\$3,386.22	\$1,570.13	\$72.58	(\$172.08)	\$0.00	\$0.00	(\$135.62)	\$0.00	\$18,741.01	\$282.71
TRSL	811	\$16,530.19	\$8,615.57	\$770.30	(\$840.04)	\$0.00	\$0.00	(\$23,328.80)	(\$665.89)	\$29,985.84	\$1,380.10
TRSL	815	\$141,116.16	\$451,625.00	\$50,046.15	(\$7,171.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$567,609.75	\$11,781.73

Schedule of Employer Pension Amounts
Proprietary Funds Only
For the Fiscal Year Ended June 30, 2023

Pension System	Employer Number	EB Defer Outflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/t Prop Share of ER Contr & Act Contr	EB Defer Inflow Diff between Expected and Actual Experience	EB Defer Inflow Changes in Assumptions	EB Defer Inflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
TRSL	816	\$9,578.95	\$40,497.15	\$1,817.79	(\$486.79)	\$0.00	\$0.00	(\$2,441.19)	(\$4,075.08)	\$51,506.76	\$799.74
TRSL	820	\$17,657.13	\$116,002.98	\$98.75	(\$897.31)	\$0.00	\$0.00	(\$58.69)	(\$2,772.90)	\$65,533.66	\$1,474.19
TRSL	7-15-30	\$15,462.85	\$69,957.62	\$214.58	(\$785.80)	\$0.00	\$0.00	(\$4,968.84)	(\$4,285.69)	\$62,999.04	\$1,290.99
TRSL	7-15-36	\$0.00	\$751.37	\$1,826.80	\$0.00	\$0.00	\$0.00	(\$53,193.87)	\$0.00	(\$17,200.76)	\$0.00
TRSL	7-15-54	\$4,762.39	\$2,977.20	\$948.66	(\$242.02)	\$0.00	\$0.00	(\$4,082.15)	(\$294.89)	\$9,343.18	\$397.61
TRSL	7-13	\$16,084,673.70	\$13,492,766.79	\$5,127,220.59	(\$817,402.71)	\$0.00	\$0.00	(\$23,568,111.64)	\$0.00	\$27,676,348.31	\$1,342,902.83
TRSL	7-15-27	\$28,054.19	\$234,569.45	\$17.87	(\$1,425.68)	\$0.00	\$0.00	(\$2,889.79)	(\$7,773.65)	\$84,621.61	\$2,342.23

		Difference between Expected and Actual Experience	Changes in Assumptions	Difference between Expected and Actual Return on Plan Investments**	Change in Proportion***	Difference b/n Proportionate Share of Employer Contributions and Actual Contributions	Difference between Expected and Actual Experience	Difference between Expected and Actual Return on Plan Investments**	Change in Proportion***	Difference b/n Proportionate Share of Employer Contributions and Actual Contributions
	Net Pension Liability	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Inflows
Beginning Balances 7/1/19	\$(10,532,276.01)	-	\$ 128,608.65	\$ 131,429.16	\$ 117,287.52	\$ 20,608.78	\$ (126,720.89)	\$ (25,544.92)	\$ (455,669.88)	\$ (20,039.91)
Ending Balances 6/30/20	(11,587,160.31)	69,362.70	117,478.02	964,732.69	301,531.10	12,381.65	(32,563.30)	(585,228.01)	(280,012.56)	(28,982.00)
*Difference	\$ (1,054,884.30)	\$ 69,362.70	\$ (11,130.63)	\$ 833,303.53	\$ 184,243.58	\$ (8,227.13)	\$ 94,157.59	\$ (559,683.09)	\$ 175,657.32	\$ (8,942.09)

Use the following amounts in the FY 2020 journal entry:
 6/30/2020 Contributions \$ 1,191,268.83 (Actual contributions made in FY 2019, used for the FY 2020 CAFR)
 Expense \$ 1,478,608.65
 Revenue \$ (1,197.32)

*The differences row should be used in the agencies' journal entries this year to arrive at the ending balances as of 6/30/20.
 See journal entries on the next page, 2A.

**The difference b/n expected & actual retn on Plan Investments is reported at net.

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

Journal Entries for Prison Enterprises

Exhibit 2a

<u>Account</u>	<u>Dr</u>	<u>(Cr)</u>
(1) Pension Expense	1,478,608.65	a
Deferred Outflows Related to Pensions - (FY 19)		
Contributions Made Subsequent to Measurement Data		b (1,191,268.83)
Deferred Outflow Related to Pensions- Difference b/n		
Expected and Actual Experience	69,362.72	c
Deferred Outflow Related to Pensions- Change in		
Assumptions		d (11,130.63)
Deferred Outflow Related to Pensions - Difference b/n		
Expected and Actual Return on Plan Assets	833,303.53	e
Deferred Outflow Related to Pensions- Change in		
Proportion	184,243.58	f
Deferred Outflow Related to Pensions- Difference		
Between Proportionate Share of Employer Contributions		
& Actual Contributions		g (8,227.13)
Deferred Inflow Related to Pensions- Difference b/n		
Expected and Actual Experience	94,157.59	h
Deferred Inflow Related to Pensions- Difference b/n		
Expected and Actual Return on Plan Assets		i (559,683.09)
Def Inflow - Change in proportion	175,657.32	j
Deferred Inflow Related to Pensions- Difference Between		
Proportionate Share of Employer Contributions & Actual		
Contributions		k (8,942.09)
Net Pension Liability		l (1,054,884.30)
Revenue		m (1,197.32)

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

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

(3) Deferred Outflows Related to Pensions -CY Contributions Made Subsequent to the Measurement Date XXX
Cash/Payroll Expense or account that was debited when pension contributions were made XXX

To reclassify employer pension contributions made subsequent to the measurement date of June 30, 2019 (during fiscal year ended June 30, 2020) to deferred outflows related to pensions.

CY contributions not provided

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2023	2024	\$2,053,118.51
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2023	2025	\$1,179,903.46
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2023	2026	(\$1,443,966.55)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2023	2027	\$3,914,595.84
	71501	LA ST BD BARBER EXAMINERS	LASERS	2023	2024	\$11,249.61
	71501	LA ST BD BARBER EXAMINERS	LASERS	2023	2025	\$10,166.05
	71501	LA ST BD BARBER EXAMINERS	LASERS	2023	2026	(\$12,441.22)
	71501	LA ST BD BARBER EXAMINERS	LASERS	2023	2027	\$33,728.16
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2023	2024	\$115,245.69
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2023	2025	\$7,989.41
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2023	2026	(\$9,777.44)
071510A		LA BEHAVIOR ANALYST BOARD	LASERS	2023	2027	\$26,506.66
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2023	2024	\$59,140.84
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2023	2025	\$14,041.23
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2023	2026	(\$17,183.66)
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2023	2027	\$46,584.94
	71512	LA BOARD OF PHARMACY	LASERS	2023	2024	\$385,672.56
	71512	LA BOARD OF PHARMACY	LASERS	2023	2025	\$111,763.64
	71512	LA BOARD OF PHARMACY	LASERS	2023	2026	(\$136,776.41)
	71512	LA BOARD OF PHARMACY	LASERS	2023	2027	\$370,801.08
	71513	LA CEMETERY BOARD	LASERS	2023	2024	(\$76,034.43)
	71513	LA CEMETERY BOARD	LASERS	2023	2025	\$10,379.94
	71513	LA CEMETERY BOARD	LASERS	2023	2026	(\$12,702.98)
	71513	LA CEMETERY BOARD	LASERS	2023	2027	\$34,437.79
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2023	2024	\$9,606.50
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2023	2025	\$0.00
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2023	2026	\$0.00
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2023	2027	\$0.00
	71517	LA REAL ESTATE COMM	LASERS	2023	2024	\$82,792.48
	71517	LA REAL ESTATE COMM	LASERS	2023	2025	\$67,551.39
	71517	LA REAL ESTATE COMM	LASERS	2023	2026	(\$82,669.43)
	71517	LA REAL ESTATE COMM	LASERS	2023	2027	\$224,116.97
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2023	2024	\$98,346.69
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2023	2025	\$26,321.01
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2023	2026	(\$32,211.67)
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2023	2027	\$87,325.89

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2023	2024	\$34,891.72
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2023	2025	\$10,266.70
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2023	2026	(\$12,564.40)
71523		LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2023	2027	\$34,062.11
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2023	2024	\$870,093.82
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2023	2025	\$215,890.16
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2023	2026	(\$264,206.51)
71526		BOARD OF MEDICAL EXAMINERS	LASERS	2023	2027	\$716,264.30
71527		LA STATE BOARD OF NURSING	LASERS	2023	2024	\$12,691.68
71527		LA STATE BOARD OF NURSING	LASERS	2023	2025	\$216,858.96
71527		LA STATE BOARD OF NURSING	LASERS	2023	2026	(\$265,392.12)
71527		LA STATE BOARD OF NURSING	LASERS	2023	2027	\$719,478.50
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2023	2024	\$14,258.40
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2023	2025	\$2,931.55
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2023	2026	(\$3,587.63)
71503		BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2023	2027	\$9,726.07
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2023	2024	\$282,091.71
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2023	2025	\$48,490.04
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2023	2026	(\$59,342.15)
71530		LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2023	2027	\$160,876.66
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2023	2024	\$69,419.56
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2023	2025	\$13,739.27
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2023	2026	(\$16,814.12)
71531		LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2023	2027	\$45,583.11
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2023	2024	\$27,699.27
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2023	2025	\$7,309.99
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2023	2026	(\$8,945.97)
71532		BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2023	2027	\$24,252.55
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2023	2024	\$40,324.37
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2023	2025	\$6,580.25
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2023	2026	(\$8,052.92)
71535		LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2023	2027	\$21,831.47
71536		LOUISIANA BOARD OF CPAS	LASERS	2023	2024	\$220,395.14
71536		LOUISIANA BOARD OF CPAS	LASERS	2023	2025	\$25,792.58
71536		LOUISIANA BOARD OF CPAS	LASERS	2023	2026	(\$31,564.97)

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
71536		LOUISIANA BOARD OF CPAS	LASERS	2023	2027	\$85,572.69
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2023	2024	\$93,223.94
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2023	2025	\$9,461.47
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2023	2026	(\$11,578.96)
71538		LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2023	2027	\$31,390.57
71539		LA VETERINARY BOARD	LASERS	2023	2024	\$30,085.46
71539		LA VETERINARY BOARD	LASERS	2023	2025	\$7,247.09
71539		LA VETERINARY BOARD	LASERS	2023	2026	(\$8,868.99)
71539		LA VETERINARY BOARD	LASERS	2023	2027	\$24,043.84
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2023	2024	\$24,684.76
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2023	2025	\$8,152.97
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2023	2026	(\$9,977.61)
71545		LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2023	2027	\$27,049.32
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2023	2024	\$10,967.71
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2023	2025	\$2,881.22
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2023	2026	(\$3,526.04)
71549		LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2023	2027	\$9,559.10
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2023	2024	\$57,717.79
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2023	2025	\$10,757.39
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2023	2026	(\$13,164.90)
71505		BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2023	2027	\$35,690.07
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2023	2024	\$0.00
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2023	2025	\$0.00
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2023	2026	\$0.00
71550		LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2023	2027	\$0.00
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2023	2024	(\$21,632.58)
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2023	2025	\$8,077.48
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2023	2026	(\$9,885.23)
71551		LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2023	2027	\$26,798.86
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2023	2024	\$44,677.27
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2023	2025	\$12,518.84
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2023	2026	(\$15,320.56)
71554		LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2023	2027	\$41,534.06
71557		LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2023	2024	\$38,470.24
71557		LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2023	2025	\$10,392.52

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2023	2026	(\$12,718.37)
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2023	2027	\$34,479.53
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2023	2024	(\$92,625.22)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2023	2025	\$6,680.91
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2023	2026	(\$8,176.10)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2023	2027	\$22,165.41
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2023	2024	\$140,081.17
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2023	2025	\$37,921.38
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2023	2026	(\$46,408.21)
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2023	2027	\$125,812.73
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2023	2024	(\$57,087.19)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2023	2025	\$65,009.88
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2023	2026	(\$79,559.12)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2023	2027	\$215,684.93
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2023	2024	\$18,187.74
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2023	2025	\$16,821.79
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2023	2026	(\$20,586.52)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2023	2027	\$55,810.09
811	712	DOC - PRISON ENTERPRISES	LASERS	2023	2024	\$1,152,352.90
811	712	DOC - PRISON ENTERPRISES	LASERS	2023	2025	\$211,008.44
811	712	DOC - PRISON ENTERPRISES	LASERS	2023	2026	(\$258,232.26)
811	712	DOC - PRISON ENTERPRISES	LASERS	2023	2027	\$700,068.11
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2023	2024	\$6,310,220.17
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2023	2025	\$3,079,847.59
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2023	2026	(\$3,769,119.32)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2023	2027	\$10,218,089.04
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2023	2024	\$451,180.14
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2023	2025	\$230,988.26
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2023	2026	(\$282,683.56)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2023	2027	\$766,355.63
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2023	2024	\$905,189.16
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2023	2025	\$334,712.16
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2023	2026	(\$409,620.94)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2023	2027	\$1,110,483.08
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2023	2024	\$0.00

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2023	2025	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2023	2026	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2023	2027	\$0.00
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2023	2024	\$27,032.02
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2023	2025	\$8,140.39
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2023	2026	(\$9,962.21)
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2023	2027	\$27,007.58
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2023	2024	\$12,076,497.41
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2023	2025	\$5,060,876.76
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2023	2026	(\$10,227,199.77)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2023	2027	\$26,919,803.48
	71527	LA STATE BOARD OF NURSING	TRSL	2023	2024	\$89,346.13
	71527	LA STATE BOARD OF NURSING	TRSL	2023	2025	\$82,954.97
	71527	LA STATE BOARD OF NURSING	TRSL	2023	2026	\$67,706.43
	71527	LA STATE BOARD OF NURSING	TRSL	2023	2027	\$51,551.44
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2023	2024	\$41,046.96
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2023	2025	\$36,015.71
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2023	2026	(\$5,356.33)
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2023	2027	\$26,490.31
	71536	LOUISIANA BOARD OF CPAS	TRSL	2023	2024	(\$16,359.53)
	71536	LOUISIANA BOARD OF CPAS	TRSL	2023	2025	(\$17,129.03)
	71536	LOUISIANA BOARD OF CPAS	TRSL	2023	2026	(\$17,127.15)
	71536	LOUISIANA BOARD OF CPAS	TRSL	2023	2027	\$0.00
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2023	2024	\$3,117.53
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2023	2025	\$1,824.67
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2023	2026	(\$2,277.00)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2023	2027	\$8,365.13
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2023	2024	\$2,861.05
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2023	2025	\$1,560.73
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2023	2026	(\$629.02)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2023	2027	\$5,878.08
811	712	DOC - PRISON ENTERPRISES	TRSL	2023	2024	(\$10,558.71)
811	712	DOC - PRISON ENTERPRISES	TRSL	2023	2025	\$7,988.15
811	712	DOC - PRISON ENTERPRISES	TRSL	2023	2026	(\$1,349.48)
811	712	DOC - PRISON ENTERPRISES	TRSL	2023	2027	\$29,163.41

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2023	2024	\$300,216.07
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2023	2025	\$257,679.72
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2023	2026	\$30,750.11
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2023	2027	\$253,238.35
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2023	2024	\$37,848.39
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2023	2025	\$6,009.34
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2023	2026	(\$1,075.14)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2023	2027	\$16,109.72
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2023	2024	\$40,087.42
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2023	2025	\$36,133.91
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2023	2026	\$22,163.50
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2023	2027	\$57,454.40