

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

June 12, 2023

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 Schedule of Employer OPEB Amounts for FY 2023 (the OPEB Schedule, 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). The schedules are located on OSRAP's website at (<http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>). Click on the tab "AFR Packets FY 2023" and then select "GASB 75 - 2023 OGB OPEB Liability and Related Amounts." The OGB OPEB schedule includes the OPEB expense, deferred inflows and outflows related to OPEB, and the OPEB liability for proprietary entities and discrete component units 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, business-type activity (BTA), or discrete component unit in the State's ACFR, please use the OPEB amounts on the attached schedule (Exhibit A) when preparing your entity's Annual Fiscal Report (AFR). 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. The amounts reflected on the Schedule of Employer OPEB Amounts (Exhibit A) for the deferred inflows and deferred outflows are FY 2023 ending balances.

See Exhibit C and D in the FY 2021 OPEB information on our website for sample OPEB journal entries. Select "AFR Packets FY 2021" and then "GASB 75 - 2021 OGB OPEB Liability and Related Amounts." 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 2023 financial statements should equal the total of your agency's deferred outflows shown on the OPEB

June 12, 2023

Page 2 of 2

schedule, plus the amount of the current year (FY 2023) OPEB benefit payments made subsequent to the measurement date. All of your agency's deferred inflows related to the OGB OPEB is reflected in Exhibit A.

BF: MR

**OGB (OPEB Spreadsheet to be Completed by Actuary for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2022
For FYE 6/30/23**

Exhibit A

						ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22						
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 7/1/22 (dollars)	Service Cost (dollars)	Interest (dollars)	Chgs in Benefit Terms \$	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)
PRIMARY GOVERNMENT												
01-100	EXECUTIVE OFFICE	4,439,117	0.0669%	0.0727%	-0.0057%	6,654,284	166,860	135,088		85,432	(1,801,010)	(525,970)
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0
01-102	INSPECTOR GENERAL	971,480	0.0261%	0.0259%	0.0002%	2,367,860	65,030	52,648		33,295	(701,904)	20,517
01-103	MENTAL HEALTH ADVOCACY SERVICE	2,419,378	0.0382%	0.0381%	0.0001%	3,489,228	95,142	77,026		48,712	(1,026,915)	5,064
01-106	LOUISIANA TAX COMMISSION	1,947,274	0.0601%	0.0608%	-0.0007%	5,569,300	149,960	121,406		76,779	(1,618,599)	(61,678)
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	29,616,115	1.1635%	1.1670%	-0.0035%	106,857,994	2,900,821	2,348,470		1,485,217	(31,310,121)	(318,758)
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	11,211,436	0.2110%	0.2129%	-0.0019%	19,493,220	525,962	425,813		269,292	(5,676,993)	(176,064)
01-112	DEPARTMENT OF MILITARY AFFAIRS	16,657,692	0.3355%	0.3441%	-0.0087%	31,512,049	836,410	677,148		428,241	(9,027,823)	(792,993)
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,166,584	0.0138%	0.0187%	-0.0050%	1,716,849	34,374	27,829		17,600	(371,021)	(454,371)
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	2,233,315	0.0841%	0.0786%	0.0055%	7,196,569	209,633	169,717		107,332	(2,262,685)	502,689
01-133	OFFICE OF ELDERLY AFFAIRS	3,478,132	0.1090%	0.1099%	-0.0008%	10,059,453	271,843	220,081		139,183	(2,934,143)	(75,417)
01-254	LOUISIANA STATE RACING COMMISSION	2,138,674	0.0352%	0.0289%	0.0063%	2,649,803	87,848	71,121		44,978	(948,191)	576,615
01-255	OFFICE OF FINANCIAL INSTITUTIONS	4,766,632	0.2223%	0.2151%	0.0072%	19,700,323	554,341	448,788		283,822	(5,983,306)	659,126
03-130	DEPARTMENT OF VETERANS AFFAIRS	3,799,909	0.0980%	0.1018%	-0.0038%	9,319,823	244,403	197,866		125,134	(2,637,972)	(343,571)
03-131	LOUISIANA VETERANS HOME	2,913,419	0.1221%	0.1208%	0.0013%	11,058,315	304,450	246,479		155,878	(3,286,092)	123,301
03-132	NORTHEAST LOUISIANA VETERANS HOME	3,186,124	0.0461%	0.0472%	-0.0010%	4,320,493	115,049	93,142		58,905	(1,241,782)	(95,071)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	3,651,074	0.0755%	0.0722%	0.0034%	6,610,084	188,345	152,482		96,433	(2,032,912)	307,325
03-135	NORTHWEST LOUISIANA VETERANS HOME	2,993,262	0.0417%	0.0494%	-0.0077%	4,520,462	103,954	84,160		53,224	(1,122,027)	(702,530)
03-136	SOUTHEAST LOUISIANA VETERANS HOME	3,345,853	0.0530%	0.0482%	0.0048%	4,414,420	132,124	106,966		67,647	(1,426,086)	438,135
04-139	SECRETARY OF STATE	27,183,748	0.8619%	0.8428%	0.0192%	77,169,450	2,148,965	1,739,777		1,100,268	(23,194,940)	1,756,185
04-141	OFFICE OF THE ATTORNEY GENERAL	29,983,908	0.5539%	0.5805%	-0.0265%	53,152,088	1,381,077	1,118,103		707,110	(14,906,704)	(2,428,911)
04-146	LIEUTENANT GOVERNOR	1,186,897	0.0238%	0.0177%	0.0061%	1,623,429	59,356	48,054		30,390	(640,659)	556,549
04-147	STATE TREASURER	4,056,541	0.1309%	0.1297%	0.0012%	11,878,021	326,359	264,216		167,095	(3,522,570)	108,259
04-158	PUBLIC SERVICE COMMISSION	3,837,174	0.1268%	0.1240%	0.0028%	11,355,192	316,247	256,030		161,918	(3,413,427)	259,706
04-160	AGRICULTURE AND FORESTRY	27,247,002	1.6347%	1.6075%	0.0272%	147,192,256	4,075,548	3,299,515		2,086,676	(43,989,590)	2,491,524
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	2,299,203	0.0273%	0.0297%	-0.0024%	2,715,709	67,974	55,031		34,803	(733,685)	(219,193)
04-165	COMMISSIONER OF INSURANCE	12,789,932	0.4964%	0.4919%	0.0044%	45,044,999	1,237,522	1,001,883		633,610	(13,357,243)	405,814
05-251	DED-OFFICE OF SECRETARY	2,500,214	0.0849%	0.0804%	0.0045%	7,364,033	211,663	171,359		108,371	(2,284,588)	409,756
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	5,156,664	0.0501%	0.0554%	-0.0053%	5,074,328	124,834	101,064		63,915	(1,347,404)	(489,503)
12-440	OFFICE OF REVENUE	32,882,758	1.5632%	1.5755%	-0.0124%	144,267,226	3,897,236	3,155,156		1,995,380	(42,064,966)	(1,132,383)

						ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22						
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 7/1/22 (dollars)	Service Cost (dollars)	Interest (dollars)	Chgs in Benefit Terms \$	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)
8-D-12	LA SALES & USE COMM FOR REMOTE SELLERS					0						
17-560	STATE CIVIL SERVICE	6,527,607	0.2563%	0.2743%	-0.0180%	25,117,533	638,953	517,289		327,143	(6,896,563)	(1,650,537)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,246,643	0.0410%	0.0465%	-0.0055%	4,259,104	102,332	82,847		52,394	(1,104,528)	(500,718)
17-562	ETHICS ADMINISTRATION	1,948,526	0.0411%	0.0428%	-0.0016%	3,916,171	102,569	83,039		52,515	(1,107,086)	(149,080)
17-565	BOARD OF TAX APPEALS	710,493	0.0125%	0.0124%	0.0001%	1,135,215	31,173	25,237		15,961	(336,469)	9,691
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,662,234	0.0848%	0.0887%	-0.0039%	8,122,037	211,470	171,203		108,272	(2,282,505)	(355,336)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	4,502,956	0.1255%	0.1269%	-0.0014%	11,621,827	312,878	253,303		160,193	(3,377,066)	(130,653)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	3,638,073	0.0942%	0.0920%	0.0021%	8,427,473	234,805	190,095		120,220	(2,534,374)	196,263
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	2,396,392	0.0519%	0.0509%	0.0010%	4,662,539	129,463	104,811		66,285	(1,397,359)	92,268
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	4,054,249	0.1083%	0.1055%	0.0028%	9,658,862	270,045	218,625		138,263	(2,914,745)	259,166
23-949	SUPREME COURT	7,216,902	0.1282%	0.1190%	0.0092%	10,900,079	319,606	258,749		163,638	(3,449,676)	838,164
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	1,882,246	0.0326%	0.0264%	0.0062%	2,417,864	81,219	65,754		41,584	(876,640)	565,086
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	1,417,212	0.0289%	0.0271%	0.0018%	2,482,246	72,124	58,391		36,927	(778,474)	166,674
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,371,229	0.0161%	0.0147%	0.0013%	1,349,296	40,093	32,459		20,528	(432,747)	123,216
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	2,048,023	0.0179%	0.0166%	0.0014%	1,515,689	44,734	36,216		22,904	(482,835)	127,258
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,255,390	0.0097%	0.0089%	0.0008%	814,678	24,267	19,646		12,425	(261,927)	76,585
21-800	OFFICE OF GROUP BENEFITS	2,458,534	0.3014%	0.2809%	0.0205%	25,725,204	751,447	608,362		384,740	(8,110,768)	1,873,380
21-804	OFFICE OF RISK MANAGEMENT	2,479,916	0.1086%	0.1127%	-0.0041%	10,319,549	270,782	219,222		138,640	(2,922,700)	(374,453)
SA-951	HOUSE OF REPRESENTATIVES	14,193,960	0.0611%	0.0625%	-0.0014%	5,724,927	152,438	123,412		78,048	(1,645,340)	(126,313)
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	828,846	0.0004%	0.0010%	-0.0006%	88,583	949	768		486	(10,240)	(53,740)
SA-955	LEGISLATIVE FISCAL OFFICE	1,371,304	0.0033%	0.0029%	0.0004%	261,339	8,179	6,621		4,187	(88,275)	39,035
SA-962	LOUISIANA STATE LAW INSTITUTE	262,755	0.0118%	0.0113%	0.0005%	1,032,999	29,345	23,757		15,025	(316,735)	44,757
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	16,659,765	0.2030%	0.2180%	-0.0150%	19,965,399	506,191	409,806		259,169	(5,463,591)	(1,374,388)
SA 952	SENATE	10,184,624	0.0580%	0.0540%	0.0041%	4,940,292	144,716	117,160		74,094	(1,561,997)	374,729
06-261	DCRT - OFFICE OF THE SECRETARY	2,611,429	0.0877%	0.0865%	0.0012%	7,921,671	218,620	176,992		111,933	(2,359,680)	107,633
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,112,120	0.1153%	0.1183%	-0.0030%	10,830,742	287,395	232,671		147,146	(3,102,008)	(275,512)
06-263	DCRT - OFFICE OF STATE MUSEUMS	3,013,751	0.0783%	0.0793%	-0.0010%	7,264,138	195,183	158,018		99,934	(2,106,717)	(95,594)
06-264	DCRT- OFFICE OF STATE PARKS	8,915,620	0.3617%	0.3633%	-0.0016%	33,261,758	901,750	730,046		461,695	(9,733,075)	(142,936)
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	2,069,021	0.0370%	0.0402%	-0.0032%	3,677,962	92,240	74,676		47,227	(995,594)	(290,246)
06-267	DCRT - OFFICE OF TOURISM	2,590,461	0.0785%	0.0780%	0.0005%	7,144,750	195,824	158,537		100,262	(2,113,636)	47,339
07-273	DOTD - ADMINISTRATION	11,448,276	0.5228%	0.5215%	0.0013%	47,752,870	1,303,475	1,055,278		667,378	(14,069,110)	120,219
07-276	DOTD - ENGINEERING & OPERATIONS	179,124,070	9.6209%	9.6561%	-0.0352%	884,175,600	23,986,317	19,419,037		12,280,967	(258,897,254)	(3,223,551)
08-400	DPSC - CORRECTIONS	178,552,043	8.8329%	8.8852%	-0.0524%	813,586,758	22,021,582	17,828,411		11,275,025	(237,690,808)	(4,794,074)
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	25,493,117	1.2384%	1.2659%	-0.0275%	115,916,214	3,087,604	2,499,687		1,580,850	(33,326,170)	(2,516,950)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	5,575,761	0.3122%	0.3221%	-0.0099%	29,491,840	778,430	630,208		398,555	(8,402,013)	(902,232)
08-419	DPSC - OFFICE OF STATE POLICE	100,912,512	5.5032%	5.4227%	0.0805%	496,535,820	13,720,215	11,107,723		7,024,734	(148,089,675)	7,370,271

ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22

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 7/1/22 (dollars)	Service Cost (dollars)	Interest (dollars)	Chgs in Benefit Terms \$	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	18,602,754	1.1279%	1.1427%	-0.0148%	104,630,670	2,811,952	2,276,523		1,439,716	(30,350,913)	(1,355,341)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	9,485,613	0.2485%	0.2362%	0.0122%	21,630,435	619,465	501,512		317,165	(6,686,222)	1,120,834
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	209,663	0.0078%	0.0056%	0.0022%	516,765	19,571	15,844		10,020	(211,236)	202,011
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	502,109	0.0155%	0.0144%	0.0011%	1,318,860	38,663	31,301		19,795	(417,311)	101,127
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	717,188	0.0267%	0.0270%	-0.0003%	2,474,484	66,536	53,867		34,066	(718,159)	(30,799)
17-563	STATE POLICE COMMISSION	222,167	0.0080%	0.0079%	0.0001%	725,171	20,048	16,230		10,264	(216,386)	11,128
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	391,316	0.0075%	0.0108%	-0.0033%	990,512	18,651	15,100		9,549	(201,311)	(305,509)
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	41,985,475	2.1618%	2.1723%	-0.0105%	198,909,551	5,389,602	4,363,358		2,759,470	(58,172,885)	(964,143)
09-307	LDH-OFFICE OF THE SECRETARY	25,155,999	0.9505%	0.9350%	0.0155%	85,612,376	2,369,730	1,918,505		1,213,299	(25,577,770)	1,421,334
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	18,460,462	0.7830%	0.7675%	0.0155%	70,274,898	1,952,165	1,580,450		999,506	(21,070,773)	1,422,815
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	717,043	0.0075%	0.0083%	-0.0008%	759,822	18,705	15,143		9,577	(201,895)	(72,834)
09-326	LDH - OFFICE OF PUBLIC HEALTH	68,639,156	2.6859%	2.6376%	0.0484%	241,512,963	6,696,429	5,421,350		3,428,564	(72,278,172)	4,428,634
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	53,422,805	3.2239%	3.2409%	-0.0170%	296,759,959	8,037,644	6,507,181		4,115,264	(86,754,621)	(1,559,218)
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	51,086,514	2.7803%	2.8568%	-0.0765%	261,588,355	6,931,721	5,611,839		3,549,033	(74,817,804)	(7,005,132)
09-350	LDH-OFFICE ON WOMEN'S HEALTH (eff 7/1/22)					0						
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	143,688,378	8.0883%	8.0475%	0.0408%	736,880,668	20,165,408	16,325,674		10,324,666	(217,656,117)	3,739,789
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	13,245,195	0.2742%	0.2783%	-0.0040%	25,480,838	683,703	553,517		350,055	(7,379,570)	(370,308)
11-431	DNR - OFFICE OF THE SECRETARY	2,467,268	0.1642%	0.1644%	-0.0002%	15,055,608	409,382	331,430		209,603	(4,418,676)	(20,140)
11-432	DNR - OFFICE OF CONSERVATION	9,322,930	0.3090%	0.3019%	0.0071%	27,647,811	770,417	623,721		394,453	(8,315,528)	647,513
11-434	DNR - OFFICE OF MINERAL RESOURCES	3,174,647	0.1409%	0.1452%	-0.0044%	13,298,470	351,220	284,343		179,824	(3,790,904)	(399,126)
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	2,800,656	0.1065%	0.1007%	0.0057%	9,222,949	265,429	214,888		135,899	(2,864,914)	525,519
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	38,363,727	1.5727%	1.5903%	-0.0177%	145,621,846	3,920,863	3,174,284		2,007,478	(42,319,993)	(1,619,221)
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	34,872,910	2.3330%	2.3534%	-0.0204%	215,495,960	5,816,539	4,709,001		2,978,061	(62,781,037)	(1,870,351)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	2,428,178	0.0513%	0.0531%	-0.0017%	4,858,639	127,986	103,616		65,529	(1,381,424)	(158,056)
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	15,870,693	1.4871%	1.4223%	0.0649%	130,233,222	3,707,652	3,001,671		1,898,314	(40,018,689)	5,938,735
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	11,667,684	0.2847%	0.3022%	-0.0175%	27,670,397	709,759	574,613		363,396	(7,660,814)	(1,602,876)
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	11,361,317	0.3111%	0.3422%	-0.0311%	31,335,566	775,638	627,947		397,126	(8,371,875)	(2,848,510)
19-656	SPECIAL SCHOOL DISTRICTS	11,683,495	0.7862%	0.8120%	-0.0258%	74,348,571	1,960,047	1,586,830		1,003,542	(21,155,841)	(2,361,399)
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	4,927,875	0.1131%	0.1201%	-0.0071%	11,000,600	281,870	228,198		144,317	(3,042,372)	(648,291)
19-658	THRIVE ACADEMY	2,090,934	0.0134%	0.0208%	-0.0074%	1,902,507	33,461	27,090		17,132	(361,166)	(673,563)

ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22

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19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	3,013,293	0.1283%	0.1267%	0.0016%	11,602,828	319,871	258,964		163,773	(3,452,538)	145,153
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	591,414	0.0198%	0.0195%	0.0003%	1,783,292	49,337	39,942		25,260	(532,519)	28,714
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	4,194,010	0.1015%	0.1037%	-0.0022%	9,494,937	253,015	204,838		129,543	(2,730,926)	(202,391)
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	28,586,645	0.9230%	0.9193%	0.0037%	84,175,731	2,301,233	1,863,051		1,178,229	(24,838,451)	342,294
19-682	DOE - RECOVERY SCHOOL DISTRICT	870,170	0.0345%	0.0344%	0.0001%	3,152,221	86,008	69,631		44,036	(928,327)	6,607
	Government-Wide Entry Subtotals	1,498,615,254	68.2196%	68.3038%	-0.0842%	6,254,333,771	170,081,459	137,695,927	0	87,081,513	(1,835,780,874)	(7,705,426)
6-4	DIVISION OF ADMINISTRATIVE LAW	3,633,242	0.0823%	0.0855%	-0.0032%	7,832,773	205,290	166,200		105,108	(2,215,803)	(293,039)
6-6	OFFICE OF AIRCRAFT SERVICES	134,807	0.0100%	0.0108%	-0.0008%	985,602	24,864	20,130		12,730	(268,372)	(72,409)
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	51,049,819	1.5396%	1.4457%	0.0939%	132,377,521	3,838,420	3,107,539		1,965,267	(41,430,136)	8,597,182
6-7	Administrative Services (now part of 815)	0	0.0000%	0.0334%	-0.0334%	3,057,122	0	0		0	0	(3,057,122)
6-7	Office of Telecommunication Services (now part of 815)	0	0.0000%	0.0689%	-0.0689%	6,309,552	0	0		0	0	(6,309,552)
6-9	OFFICE OF STATE PROCUREMENT	5,161,276	0.0945%	0.0945%	0.0000%	8,649,333	235,496	190,655		120,574	(2,541,835)	(207)
	Subtotal Internal Service Totals	59,979,144	1.7264%	1.7388%	-0.0124%	159,211,903	4,304,070	3,484,524		2,203,679	(46,456,147)	(1,135,147)
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)											
	BATON ROUGE COMMUNITY COLLEGE	16,847,307	0.3726%	0.3902%	-0.0176%	35,732,748	928,990	752,099		475,642	(10,027,089)	(1,613,480)
	BOSSIER PARISH COMMUNITY COLLEGE	12,816,491	0.3211%	0.2740%	0.0471%	25,088,895	800,590	648,148		409,901	(8,641,203)	4,314,606
	DELGADO COMMUNITY COLLEGE	31,203,119	0.8967%	0.8937%	0.0030%	81,835,227	2,235,590	1,809,907		1,144,620	(24,129,933)	271,916
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	5,725,653	0.1277%	0.1262%	0.0015%	11,557,336	318,479	257,837		163,061	(3,437,513)	139,521
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	12,340,937	0.1744%	0.1699%	0.0045%	15,557,157	434,714	351,939		222,573	(4,692,103)	408,705
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	5,896,138	0.1539%	0.2014%	-0.0475%	18,437,036	383,612	310,568		196,409	(4,140,528)	(4,348,022)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	9,479,095	0.1408%	0.1385%	0.0023%	12,685,750	351,111	284,256		179,769	(3,789,735)	209,616
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	3,093,101	0.1164%	0.1042%	0.0122%	9,538,274	290,137	234,891		148,550	(3,131,603)	1,117,660
	LOUISIANA DELTA COMMUNITY COLLEGE	9,311,812	0.2404%	0.2319%	0.0086%	21,230,037	599,395	485,263		306,890	(6,469,594)	784,109
	NUNEZ COMMUNITY COLLEGE	4,438,340	0.1389%	0.1455%	-0.0067%	13,327,264	346,266	280,333		177,288	(3,737,437)	(609,852)
	RIVER PARISHES COMMUNITY COLLEGE	5,433,438	0.1066%	0.1110%	-0.0044%	10,167,007	265,795	215,184		136,087	(2,868,866)	(405,090)
	SOUTH LA COMMUNITY COLLEGE	15,416,222	0.4505%	0.4531%	-0.0025%	41,484,212	1,123,196	909,326		575,075	(12,123,264)	(232,270)
	SOWELA TECHNICAL COMMUNITY COLLEGE	9,361,639	0.2026%	0.1953%	0.0073%	17,882,790	504,994	408,837		258,556	(5,450,669)	664,251
	Total LCTCS	141,363,292	3.4426%	3.4349%	0.0077%	314,523,733	8,582,870	6,948,589		4,394,419	(92,639,538)	701,668
7-10	FEDERAL PROPERTY ASSISTANCE	309,011	0.0294%	0.0303%	-0.0010%	2,776,680	73,215	59,274		37,486	(790,254)	(87,677)

ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22

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7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	1,104,395	0.0470%	0.0495%	-0.0024%	4,528,066	117,248	94,922		60,031	(1,265,516)	(221,882)
7-12	PRISON ENTERPRISES	3,092,932	0.1695%	0.1717%	-0.0022%	15,721,001	422,482	342,037		216,310	(4,560,079)	(204,379)
	Total Proprietary Funds	4,506,338	0.2459%	0.2515%	-0.0056%	23,025,747	612,945	496,233		313,827	(6,615,849)	(513,937)
7-15-1	BARBERS EXAMINERS BOARD	185,666	0.0088%	0.0086%	0.0002%	791,875	22,036	17,840		11,282	(237,845)	17,443
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	49,500	0.0013%	0.0015%	-0.0002%	137,185	3,253	2,634		1,666	(35,112)	(17,708)
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0
7-15-5	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	115,752	0.0040%	0.0037%	0.0003%	342,371	10,027	8,118		5,134	(108,226)	25,892
7-15-6	LOUISIANA BEHAVIOR ANALYST BOARD	581,012	0.0082%	0.0078%	0.0005%	710,836	20,497	16,594		10,494	(221,231)	41,949
7-15-10A	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	88,076	0.0002%	0.0002%	0.0000%	14,879	464	376		237	(5,007)	2,157
7-15-11	LOUISIANA BOARD OF PHARMACY	196,610	0.0028%	0.0028%	0.0000%	253,117	6,873	5,564		3,519	(74,181)	(701)
7-15-12	LOUISIANA CEMETERY BOARD	1,636,145	0.0242%	0.0260%	-0.0018%	2,382,316	60,322	48,836		30,885	(651,088)	(166,855)
7-15-13	LOUISIANA TAX FREE SHOPPING COMMISSION	173,235	0.0034%	0.0034%	0.0000%	307,341	8,419	6,816		4,310	(90,868)	1,857
7-15-14	LOUISIANA REAL ESTATE COMMISSION	0	0.0000%	0.0039%	-0.0039%	354,361	0	0		0	0	(354,361)
7-15-17	LOUISIANA STATE BOARD OF DENTISTRY	1,070,732	0.0448%	0.0446%	0.0002%	4,087,044	111,674	90,410		57,177	(1,205,358)	14,439
7-15-21	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	435,020	0.0076%	0.0080%	-0.0004%	732,960	18,850	15,261		9,651	(203,463)	(40,634)
7-15-23	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	111,116	0.0063%	0.0055%	0.0008%	501,706	15,769	12,767		8,074	(170,207)	77,459
7-15-26	LOUISIANA STATE BOARD OF NURSING	3,088,958	0.0785%	0.0779%	0.0005%	7,137,124	195,600	158,355		100,147	(2,111,213)	46,718
7-15-27	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	3,359,406	0.0579%	0.0624%	-0.0045%	5,712,596	144,347	116,862		73,906	(1,558,017)	(411,116)
7-15-30	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	923,258	0.0188%	0.0180%	0.0008%	1,651,512	46,873	37,948		23,999	(505,925)	70,002
7-15-31	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	173,387	0.0067%	0.0084%	-0.0017%	769,261	16,813	13,611		8,608	(181,467)	(151,783)
7-15-32	RADIOLOGIC TECHNOLOGY BOARD	128,082	0.0019%	0.0019%	0.0000%	176,310	4,778	3,868		2,446	(51,575)	(817)
7-15-35	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	21,538	0.0008%	0.0007%	0.0001%	67,332	2,085	1,688		1,068	(22,509)	9,259
7-15-36	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	393,531	0.0105%	0.0113%	-0.0008%	1,033,055	26,214	21,222		13,421	(282,938)	(70,300)
7-15-38	STATE BOARD OF VETERINARY MEDICINE	67,448	0.0007%	0.0009%	-0.0002%	82,703	1,832	1,483		938	(19,768)	(15,437)
7-15-39	CHIROPRACTIC EXAMINERS BOARD	115,260	0.0003%	0.0002%	0.0001%	21,566	731	591		374	(7,885)	5,265
7-15-45	LA BD OF DIETETICS & NUTRITION	137,467	0.0023%	0.0022%	0.0000%	205,056	5,708	4,621		2,922	(61,607)	4,574
7-15-49	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	47,892	0.0002%	0.0002%	0.0000%	15,155	485	392		248	(5,232)	2,647
7-15-51		131,794	0.0020%	0.0022%	-0.0002%	205,605	5,104	4,132		2,613	(55,094)	(18,138)

ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22

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7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	251,987	0.0045%	0.0044%	0.0001%	404,647	11,152	9,029		5,710	(120,374)	4,950
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	223,165	0.0042%	0.0039%	0.0003%	352,872	10,458	8,467		5,354	(112,879)	31,222
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	91,830	0.0003%	0.0013%	-0.0011%	122,992	663	537		339	(7,156)	(98,642)
	Subtotal Enterprise Boards	13,797,867	0.3012%	0.3121%	-0.0108%	28,573,777	751,026	608,021		384,524	(8,106,223)	(990,657)
	Total LCTCS & Proprietary Fd & Ent Boards	159,667,497	3.9897%	3.9984%	-0.0088%	366,123,257	9,946,840	8,052,844		5,092,771	(107,361,610)	(802,926)
TOTAL FOR PRIMARY GOVERNMENT		1,718,261,895	73.9357%	74.0410%	-0.1053%	6,779,668,931	184,332,369	149,233,294		94,377,963	(1,989,598,632)	(9,643,498)

COMPONENT UNITS

20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	12,046,312	0.3504%	0.3516%	-0.0012%	32,197,964	873,631	707,282		447,298	(9,429,574)	(111,868)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	8,619,657	0.2075%	0.2183%	-0.0108%	19,984,814	517,340	418,832		264,877	(5,583,926)	(984,340)
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	5,893,609	0.1664%	0.1722%	-0.0059%	15,770,769	414,796	335,814		212,375	(4,477,120)	(536,432)
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	4,414,990	0.1064%	0.1111%	-0.0047%	10,172,530	265,314	214,795		135,840	(2,863,675)	(428,278)
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	2,025,933	0.0612%	0.0579%	0.0033%	5,304,359	152,682	123,610		78,173	(1,647,980)	303,239
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	7,352,072	0.1692%	0.1688%	0.0004%	15,458,753	421,894	341,560		216,009	(4,553,727)	36,256
20-27	NORTHEAST DELTA HUMAN SVC AUTH	4,770,755	0.1223%	0.1189%	0.0034%	10,883,187	304,799	246,761		156,056	(3,289,855)	311,232
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,075,251	0.0201%	0.0216%	-0.0015%	1,975,918	50,121	40,577		25,662	(540,978)	(135,127)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	622,816	0.0295%	0.0313%	-0.0018%	2,866,405	73,520	59,521		37,642	(793,541)	(166,217)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	353,271	0.0073%	0.0085%	-0.0011%	775,180	18,288	14,806		9,363	(197,391)	(103,514)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	234,709	0.0043%	0.0040%	0.0003%	369,521	10,761	8,712		5,510	(116,148)	25,695
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	75,608	0.0009%	0.0010%	0.0000%	87,628	2,302	1,864		1,179	(24,852)	(3,065)
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	3,832,546	0.0939%	0.0909%	0.0031%	8,319,613	234,215	189,618		119,918	(2,528,012)	282,478
20-14-4	BOSSIER LEVEE DISTRICT	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	202,884	0.0170%	0.0161%	0.0009%	1,471,260	42,349	34,285		21,682	(457,092)	84,090
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	381,517	0.0061%	0.0013%	0.0048%	119,454	15,123	12,244		7,743	(163,232)	435,978
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	1,992,577	0.1006%	0.1007%	-0.0001%	9,224,265	250,846	203,082		128,433	(2,707,515)	(11,380)
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	760,318	0.0553%	0.0598%	-0.0046%	5,478,810	137,816	111,574		70,561	(1,487,518)	(417,218)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	932,227	0.0181%	0.0213%	-0.0033%	1,951,800	45,024	36,451		23,052	(485,971)	(298,181)

ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22

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20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	2,128,773	0.1312%	0.1366%	-0.0053%	12,504,031	327,208	264,904		167,530	(3,531,735)	(486,563)
20-14-5	CADDO LEVEE DISTRICT	457,182	0.0092%	0.0088%	0.0004%	807,844	23,045	18,657		11,799	(248,733)	38,521
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	434,455	0.0066%	0.0063%	0.0003%	576,706	16,460	13,326		8,428	(177,662)	27,825
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	1,419,850	0.0407%	0.0418%	-0.0011%	3,831,410	101,492	82,167		51,964	(1,095,462)	(103,871)
20-18	LOUISIANA HOUSING CORPORATION	7,843,693	0.1397%	0.1457%	-0.0060%	13,339,342	348,260	281,947		178,309	(3,758,962)	(548,689)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	6,837,182	0.1970%	0.1939%	0.0031%	17,754,983	491,104	397,592		251,445	(5,300,746)	281,915
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	4,718,540	0.1053%	0.1027%	0.0026%	9,405,000	262,641	212,631		134,472	(2,834,825)	241,085
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	5,228,997	0.0927%	0.0948%	-0.0022%	8,683,933	231,007	187,020		118,275	(2,493,378)	(199,692)
20-28-1	LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST (formerly N.O. Levee District Non-flood side)	1,579,863	0.0131%	0.0112%	0.0019%	1,025,837	32,666	26,446		16,725	(352,580)	173,891
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	5,148,429	0.0543%	0.0586%	-0.0043%	5,368,598	135,443	109,653		69,347	(1,461,908)	(394,150)
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	392,653	0.0368%	0.0382%	-0.0014%	3,494,784	91,762	74,289		46,982	(990,433)	(124,628)
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	2,271,794	0.0705%	0.0757%	-0.0053%	6,936,073	175,690	142,236		89,953	(1,896,312)	(483,473)
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	0	0.0193%	0.0189%	0.0005%	1,729,595	48,237	39,052		24,697	(520,644)	42,004
20-31	SABINE RIVER AUTHORITY	1,774,878	0.0625%	0.0597%	0.0028%	5,469,270	155,898	126,213		79,819	(1,682,687)	256,426
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	8,156,890	0.1842%	0.1969%	-0.0127%	18,028,153	459,306	371,849		235,164	(4,957,538)	(1,159,094)
	CU Subtotal	103,980,231	2.6998%	2.7452%	-0.0454%	251,367,789	6,731,037	5,449,368		3,446,283	(72,651,712)	(4,155,145)
20-C-1	LSU System											
	LSU - BATON ROUGE	293,644,950	2.1633%	2.1313%	0.0320%	195,154,190	5,393,380	4,366,416		2,761,404	(58,213,658)	2,929,955
	LSU - ALEXANDRIA CAMPUS	10,638,282	0.1394%	0.1382%	0.0012%	12,654,428	347,458	281,298		177,898	(3,750,297)	106,743
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	156,579,244	1.5029%	1.4942%	0.0087%	136,819,209	3,746,993	3,033,521		1,918,456	(40,443,319)	797,642
	LSU - EUNICE CAMPUS	7,358,518	0.0445%	0.0445%	0.0000%	4,072,051	110,921	89,801		56,792	(1,197,233)	1,784
	PAUL M HEBERT LAW CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0
	LSU - AGRICULTURAL CENTER	48,126,523	0.7237%	0.7124%	0.0113%	65,230,103	1,804,328	1,460,762		923,814	(19,475,085)	1,037,945
	PENNINGTON BIOMEDICAL RESEARCH CTR.	22,429,771	0.0785%	0.0815%	-0.0029%	7,460,773	195,826	158,539		100,263	(2,113,659)	(268,605)
	LSUHSC - HEALTH CARE SERVICES DI VISION	3,421,353	0.0799%	0.0940%	-0.0141%	8,610,542	199,256	161,316		102,019	(2,150,683)	(1,292,394)
	E A CONWAY MEDICAL CENTER	0	0.2824%	0.2718%	0.0106%	24,892,218	704,099	570,030		360,498	(7,599,722)	967,425
	EARL K LONG MEDICAL CENTER	0	0.3028%	0.2979%	0.0049%	27,279,003	754,977	611,221		386,548	(8,148,878)	449,260
	HUEY P LONG MEDICAL CENTER	0	0.1151%	0.1134%	0.0017%	10,383,520	287,065	232,404		146,977	(3,098,447)	159,594
	UNIVERSITY MEDICAL CENTER	0	0.1963%	0.1890%	0.0073%	17,310,361	489,513	396,304		250,630	(5,283,583)	668,134

ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22

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 7/1/22 (dollars)	Service Cost (dollars)	Interest (dollars)	Chgs in Benefit Terms \$	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)
	W O MOSS REGIONAL MEDICAL CENTER	0	0.0570%	0.0557%	0.0013%	5,098,632	142,023	114,980		72,715	(1,532,927)	117,473
	LALLIE KEMP REGIONAL MEDICAL CENTER	13,102,601	0.2349%	0.2319%	0.0030%	21,236,285	585,634	474,122		299,844	(6,321,064)	272,457
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0.0537%	0.0599%	-0.0062%	5,488,858	133,947	108,442		68,581	(1,445,763)	(569,347)
	LEONARD t CHABERT MEDICAL CENTER	0	0.1323%	0.1271%	0.0052%	11,637,439	329,818	267,016		168,866	(3,559,900)	475,866
	MEDICAL CENTER OF LA - NEW ORLEANS	0	1.0240%	1.0415%	-0.0175%	95,364,096	2,552,998	2,066,876		1,307,132	(27,555,879)	(1,599,455)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	102,646,314	1.4411%	1.4472%	-0.0061%	132,516,071	3,592,812	2,908,698		1,839,516	(38,779,158)	(561,875)
	LSU - SHREVEPORT	19,751,614	0.1400%	0.1315%	0.0085%	12,039,349	348,940	282,498		178,657	(3,766,298)	776,268
	Total - LSU	677,699,170	8.7119%	8.6631%	0.0488%	793,247,128	21,719,989	17,584,245		11,120,610	(234,435,553)	4,468,867
20-C-2	University of Louisiana System:											
	GRAMBLING STATE UNIVERSITY	23,364,765	0.5745%	0.5723%	0.0023%	52,399,503	1,432,357	1,159,619		733,365	(15,460,201)	207,063
	LA TECH UNIVERSITY	49,144,462	1.4253%	1.4049%	0.0204%	128,641,846	3,553,540	2,876,904		1,819,408	(38,355,273)	1,869,992
	MCNEESE STATE UNIVERSITY	24,347,215	0.8960%	0.8959%	0.0001%	82,036,624	2,233,798	1,808,456		1,143,702	(24,110,586)	4,686
	NICHOLLS STATE UNIVERSITY	31,377,012	1.0475%	1.0297%	0.0178%	94,289,847	2,611,637	2,114,350		1,337,155	(28,188,809)	1,628,470
	NORTHWESTERN STATE UNIVERSITY	35,179,231	1.0229%	1.0260%	-0.0031%	93,949,388	2,550,314	2,064,704		1,305,758	(27,526,916)	(283,300)
	SOUTHEASTERN LA UNIVERSITY	56,106,342	1.7129%	1.7031%	0.0099%	155,943,628	4,270,597	3,457,424		2,186,541	(46,094,854)	903,754
	UNIVERSITY OF LA @ LAFAYETTE	98,256,437	2.4185%	2.4388%	-0.0204%	223,315,243	6,029,596	4,881,489		3,087,146	(65,080,682)	(1,864,612)
	UNIVERSITY OF LA @ MONROE	46,099,432	1.1629%	1.1617%	0.0012%	106,375,684	2,899,346	2,347,276		1,484,462	(31,294,207)	109,400
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	1,392,548	0.0324%	0.0351%	-0.0027%	3,215,249	80,758	65,381		41,348	(871,670)	(249,210)
	UNIVERSITY OF NEW ORLEANS	49,446,068	1.3065%	1.2435%	0.0630%	113,862,163	3,257,177	2,636,972		1,667,671	(35,156,469)	5,765,076
	Total - ULS	414,713,512	11.5995%	11.5111%	0.0884%	1,054,029,175	28,919,121	23,412,577		14,806,557	(312,139,667)	8,091,319
20-C-3	Southern University System:											
	SOUTHERN UNIVERSITY - BATON ROUGE	60,804,579	1.5906%	1.5639%	0.0267%	143,197,893	3,965,633	3,210,530		2,030,400	(42,803,220)	2,449,015
	SOUTHERN UNIVERSITY - NEW ORLEANS	12,278,593	0.2745%	0.2579%	0.0166%	23,616,261	684,486	554,152		350,456	(7,388,026)	1,523,043
	SOUTHERN UNIVERSITY-SHREVEPORT	8,443,871	0.2069%	0.2139%	-0.0070%	19,589,157	515,824	417,605		264,101	(5,567,564)	(644,355)
	Total Southern	81,527,043	2.0721%	2.0357%	0.0363%	186,403,311	5,165,943	4,182,286		2,644,957	(55,758,811)	3,327,703
20-C-5	BOARD OF REGENTS	14,296,242	0.3560%	0.3508%	0.0052%	32,119,217	887,509	718,516		454,403	(9,579,359)	476,556
	TOTAL OGB PLAN - COMPONENT UNITS	1,292,216,198	25.4392%	25.3059%	0.1333%	2,317,166,620	63,423,600	51,346,992		32,472,811	(684,565,101)	12,209,300

FIDUCIARY FUNDS

ACFR Y/E 6/30/23 & Measurement Y/E 6/30/22

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 7/1/22 (dollars)	Service Cost (dollars)	Interest (dollars)	Chgs in Benefit Terms \$	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)
8C01	Louisiana School Employees' Retirement System (571) - LSERS	1,734,678	0.0703%	0.0785%	-0.0082%	7,183,438	175,246	141,877		89,726	(1,891,520)	(747,145)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	9,420,612	0.2232%	0.2396%	-0.0164%	21,939,790	556,452	450,497		284,903	(6,006,085)	(1,502,830)
8C03	Louisiana Teachers' Retirement System (573) - TRSL	9,253,415	0.3225%	0.3282%	-0.0057%	30,054,023	804,142	651,024		411,720	(8,679,535)	(520,089)
8C04	Louisiana State Police Retirement System (575) - LSPRS	395,487	0.0091%	0.0069%	0.0022%	628,172	22,665	18,350		11,605	(244,638)	204,261
Subtotal		20,804,192	0.6251%	0.6531%	-0.0280%	59,805,423	1,558,504	1,261,747		797,953	(16,821,779)	(2,565,802)
TOTAL		3,031,282,285	100.00%	100.00%	0.00%	\$ 9,156,640,974	249,314,473	201,842,033		127,648,726	(2,690,985,512)	(0)

OPEB valuation measurement period beginning 7/1/21 thru 6/30/22, which is used for financial statement reporting beginning 7/1/22 thru 6/30/23 for agencies with a 6/30/23 FYE or for financial statement reporting 1/1/22 -12/31/22 for calendar year-end agencies.

Agency 655 merged w/agency 340 effective 1/27/20
 Agencies 653 & 699 merged with new agency 656, effective 7/1/21

Calendar year-end entities, which record six months of benefit pmt instead of twelve.

Used OGB Billing Report for benefit pmts in blue.

This is the GASB 75 ending OGB OPEB liability in the FY 2022 ACFR ending 6/30/22.

New agency effective 7/1/22.

New on list - LA Sales & Use Comm for Remote Sellers

DOC agencies combined last year (402, 405, 406, 409, 413, 415 & 416 combined with agency 400)

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
				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)		
01-100	(51,013)	(147,018)	4,516,653	137,397	309,772	177,439	0	0	(1,484,208)	(389,341)	(85,370)	(80,774)	96,043
01-101	0	0	0	0	0	0	0	0	0	0	0	0	0
01-102	(9,058)	(68,120)	1,760,267	53,547	120,727	310,704	1,755	0	(578,438)	(24,385)	(17,871)	(31,480)	211,573
01-103	(48,551)	(64,364)	2,575,342	78,342	176,628	314,151	0	0	(846,278)	0	(97,751)	(46,056)	158,935
01-106	37,500	(215,474)	4,059,194	123,481	278,398	0	64,209	0	(1,333,883)	(583,764)	0	(72,593)	(430,713)
01-107	385,002	(3,827,719)	78,520,905	2,388,613	5,385,314	565,863	670,215	0	(25,802,585)	(2,335,567)	0	(1,404,235)	(477,717)
01-111	(536,590)	(87,626)	14,237,014	433,091	976,438	1,212,516	0	0	(4,678,394)	(184,601)	(923,760)	(254,609)	403,517
01-112	(550,713)	(441,945)	22,640,373	688,722	1,552,778	1,229,132	0	0	(7,439,804)	(587,001)	(981,054)	(404,891)	432,746
01-116	(10,517)	(30,279)	930,464	28,305	63,815	79,535	0	0	(305,758)	(336,341)	(27,705)	(16,640)	(37,229)
01-129	(65,549)	(183,246)	5,674,461	172,618	389,180	536,258	0	0	(1,864,672)	(165,787)	(76,796)	(101,480)	257,456
01-133	(72,724)	(249,901)	7,358,374	223,842	504,670	771,427	0	0	(2,418,019)	(55,826)	(144,076)	(131,594)	451,149
01-254	(23,983)	(80,276)	2,377,915	72,336	163,088	426,830	0	0	(781,402)	(130,170)	(26,410)	(42,526)	(24,390)
01-255	100,522	(758,419)	15,005,198	456,459	1,029,123	759,700	176,180	0	(4,930,826)	(52,197)	0	(268,347)	322,307
03-130	75,381	(365,440)	6,615,623	201,248	453,729	307,026	112,246	0	(2,173,946)	(349,361)	0	(118,311)	(98,631)
03-131	(361,324)	0	8,241,007	250,692	565,205	176,315	0	0	(2,708,059)	(307,579)	(534,497)	(147,379)	(164,110)
03-132	(61,777)	(74,764)	3,114,195	94,734	213,585	0	0	0	(1,023,349)	(307,597)	(114,678)	(55,693)	(395,598)
03-134	(166,505)	(57,025)	5,098,227	155,089	349,659	831,392	0	0	(1,675,317)	0	(291,101)	(91,175)	402,575
03-135	(123,373)	0	2,813,869	85,598	192,988	256,354	0	0	(924,659)	(679,108)	(235,615)	(50,322)	(60,537)
03-136	(156,806)	0	3,576,401	108,794	245,286	736,475	0	0	(1,175,233)	(15,499)	(252,513)	(63,959)	227,936
04-139	(908,256)	(1,642,153)	58,169,295	1,769,515	3,989,510	2,926,513	0	0	(19,114,886)	(183,867)	(1,592,180)	(1,040,275)	1,174,676
04-141	(560,836)	(1,078,237)	37,383,690	1,137,215	2,563,940	1,853,267	0	0	(12,284,574)	(1,834,550)	(1,015,203)	(668,554)	641,975
04-146	(7,680)	(62,764)	1,606,674	48,875	110,193	454,650	5,065	0	(527,966)	(15,431)	(5,973)	(28,733)	155,074
04-147	(79,213)	(308,112)	8,834,056	268,733	605,879	168,196	0	0	(2,902,940)	(183,275)	(140,031)	(157,985)	136,462
04-158	(28,042)	(347,283)	8,560,342	260,406	587,106	192,243	20,627	0	(2,812,995)	(739,748)	(26,619)	(153,090)	(361,698)
04-160	205,226	(5,042,119)	110,319,036	3,355,915	7,566,172	2,749,274	194,127	0	(36,251,700)	(2,188,977)	(184,543)	(1,972,900)	(1,000,217)
	(80,673)	0	1,839,967	55,972	126,193	373,578	0	0	(604,628)	(162,254)	(147,016)	(32,905)	554,623
04-165	(281,032)	(1,187,670)	33,497,884	1,019,009	2,297,434	753,885	0	0	(11,007,667)	(5,154)	(483,802)	(599,062)	242,198
05-251	63,134	(314,337)	5,729,391	174,289	392,947	303,315	160,969	0	(1,882,723)	(349,359)	0	(102,462)	(283,189)
05-252	(148,154)	0	3,379,080	102,792	231,752	493,906	0	0	(1,110,392)	(406,266)	(265,747)	(60,430)	91,010
12-440	1,152,869	(5,778,140)	105,492,378	3,209,088	7,235,138	1,315,885	992,453	0	(34,665,622)	(838,229)	(164,393)	(1,886,582)	782,503

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				Exhibit A		
				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	
8-D-12		0												
17-560	(84,454)	(673,861)	17,295,504	526,131	1,186,203	1,524,118	0	0	(5,683,438)	(1,221,783)	(252,444)	(309,306)	673,820	
17-561	(28,635)	(92,814)	2,769,983	84,263	189,978	670,832	0	0	(910,238)	(379,465)	(69,199)	(49,537)	239,960	
17-562	(28,045)	(93,685)	2,776,399	84,458	190,418	99,982	0	0	(912,346)	(110,354)	(60,071)	(49,652)	121,561	
17-565	(8,850)	(28,147)	843,812	25,669	57,872	79,981	0	0	(277,283)	(3,831)	(15,460)	(15,090)	75,260	
20-906	0	0	0	0	0	0	0	0	0	0	0	0	0	
23-CA5	32,609	(283,582)	5,724,167	174,130	392,589	235,136	41,419	0	(1,881,006)	(432,106)	(872)	(102,369)	(118,992)	
23-CA1	(8,969)	(362,358)	8,469,156	257,632	580,853	55,953	26,495	0	(2,783,031)	(363,927)	(6,976)	(151,459)	16,574	
23-CA4	(69,758)	(208,910)	6,355,814	193,344	435,910	158,352	4,292	0	(2,088,570)	(32,149)	(76,938)	(113,665)	57,539	
23-CA2	(26,799)	(126,848)	3,504,359	106,603	240,345	362,876	0	0	(1,151,560)	0	(51,826)	(62,670)	168,286	
23-CA3	(34,094)	(286,398)	7,309,725	222,362	501,334	415,169	0	0	(2,402,033)	(212,537)	(109,739)	(130,724)	199,422	
23-949	(71,655)	(307,656)	8,651,249	263,172	593,341	717,316	170,936	0	(2,842,868)	(31,669)	(93,489)	(154,715)	247,033	
23-CA1	31,746	(128,137)	2,198,476	66,878	150,781	418,296	69,473	0	(722,436)	(166,007)	0	(39,317)	7,503	
23-CA4	69,784	(155,381)	1,952,291	59,389	133,897	123,378	112,035	0	(641,538)	(309,998)	(11,028)	(34,914)	(109,481)	
23-CA2	30,428	(78,011)	1,085,262	33,014	74,432	91,209	41,176	0	(356,626)	(95,587)	0	(19,408)	(48,213)	
23-CA3	29,640	(82,731)	1,210,875	36,835	83,047	94,975	47,769	0	(397,903)	(42,916)	(5,710)	(21,655)	6,902	
23-CA5	(2,023)	(26,778)	656,873	19,982	45,051	56,691	10,832	0	(215,854)	(111,003)	(1,573)	(11,747)	(56,791)	
21-800	459,445	(1,351,267)	20,340,542	618,761	1,395,045	1,530,437	858,712	0	(6,684,062)	(641,294)	0	(363,762)	(203,142)	
21-804	96,394	(417,760)	7,329,675	222,969	502,702	0	185,504	0	(2,408,589)	(1,063,012)	0	(131,081)	(578,091)	
SA-951	4,894	(185,809)	4,126,257	125,521	282,997	220,508	83,424	0	(1,355,920)	(93,501)	0	(73,792)	95,064	
SA-960	360	(1,486)	25,680	781	1,761	11,932	2,008	0	(8,439)	(43,753)	0	(459)	(9,896)	
SA-955	3,959	(13,665)	221,380	6,734	15,183	28,895	16,226	0	(72,747)	(64,874)	0	(3,959)	(30,752)	
SA-962	13,675	(48,501)	794,321	24,163	54,478	33,130	33,054	0	(261,020)	(81,999)	0	(14,205)	(36,965)	
SA 954	(32,004)	(568,747)	13,701,835	416,811	939,733	93,762	0	0	(4,502,530)	(1,114,935)	(62,109)	(245,038)	(726,730)	
SA 952	36,687	(208,437)	3,917,245	119,163	268,662	277,387	55,283	0	(1,287,237)	(486,117)	0	(70,054)	(246,492)	
06-261	(21,793)	(237,667)	5,917,709	180,017	405,863	662,571	1,190	0	(1,944,606)	(31,757)	(32,744)	(105,830)	373,358	
06-262	28,682	(369,765)	7,779,352	236,649	533,543	85,589	30,886	0	(2,556,356)	(702,772)	(378)	(139,123)	(245,400)	
06-263	(94,905)	(136,740)	5,283,317	160,719	362,353	327,895	0	0	(1,736,139)	(70,762)	(156,762)	(94,485)	191,954	
06-264	(172,331)	(897,874)	24,409,034	742,525	1,674,081	757,518	0	0	(8,021,000)	(142,813)	(321,741)	(436,521)	283,781	
06-265	(42,827)	(66,644)	2,496,794	75,953	171,241	0	954	0	(820,466)	(327,937)	(42,155)	(44,652)	(141,983)	
06-267	(22,451)	(209,955)	5,300,670	161,247	363,544	381,771	3,499	0	(1,741,842)	(156,018)	(28,016)	(94,795)	98,078	
07-273	253,302	(1,800,276)	35,283,135	1,073,316	2,419,875	88,990	511,297	0	(11,594,315)	(800,369)	0	(630,989)	(428,636)	
07-276	1,831,169	(30,298,323)	649,273,963	19,750,972	44,530,108	0	3,299,027	0	(213,356,513)	(7,425,284)	0	(11,611,345)	(6,686,755)	
08-400	(2,381,202)	(23,754,189)	596,091,503	18,133,157	40,882,617	13,843,527	3,751,090	0	(195,880,340)	(7,724,852)	(8,285,723)	(10,660,252)	8,741,212	
08-403	597,850	(4,262,243)	83,576,841	2,542,415	5,732,073	466,279	941,510	0	(27,464,005)	(5,881,279)	0	(1,494,653)	(1,679,403)	
08-418	125,242	(1,049,088)	21,070,940	640,980	1,445,139	148,968	215,904	0	(6,924,076)	(1,285,334)	0	(376,824)	(349,698)	
08-419	(2,168,463)	(14,114,798)	371,385,826	11,297,590	25,471,298	19,254,562	0	0	(122,040,293)	(1,975)	(5,066,308)	(6,641,709)	13,776,044	

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				Exhibit A		
				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	
08-420	(130,087)	(3,207,161)	76,115,360	2,315,436	5,220,331	185,357	23,637	0	(25,012,104)	(1,257,569)	(162,457)	(1,361,215)	(524,603)	
08-422	(173,268)	(561,918)	16,768,003	510,084	1,150,025	1,266,627	0	0	(5,510,097)	(182,234)	(376,166)	(299,872)	508,841	
08-423	3,230	(26,456)	529,748	16,115	36,332	375,670	5,850	0	(174,079)	(339,482)	(10,023)	(9,474)	54,473	
08-424	(22,140)	(23,746)	1,046,550	31,836	71,777	121,832	0	0	(343,905)	0	(40,985)	(18,716)	33,528	
08-425	(17,913)	(61,052)	1,801,030	54,787	123,523	53,618	0	0	(591,833)	(324,527)	(29,614)	(32,209)	(68,074)	
17-563	(19,565)	(4,227)	542,663	16,508	37,218	42,378	0	0	(178,323)	(59,558)	(28,453)	(9,705)	(23,189)	
09-303	1,716	(23,851)	504,857	15,358	34,625	161,282	1,335	0	(165,900)	(290,128)	(8,112)	(9,029)	(99,162)	
09-305	87,563	(6,483,987)	145,888,530	4,437,942	10,005,687	3,503,751	68,105	0	(47,940,114)	(1,723,547)	(157,897)	(2,609,010)	1,720,537	
09-307	258,279	(3,070,693)	64,145,060	1,951,298	4,399,355	2,201,716	225,279	0	(21,078,569)	(133,191)	(67,208)	(1,147,143)	1,023,465	
09-320	(792,896)	(1,523,950)	52,842,216	1,607,465	3,624,155	1,432,262	139,645	0	(17,364,366)	(1,261,949)	(616,697)	(945,008)	(111,391)	
09-324	(22,199)	0	506,320	15,402	34,726	115,364	0	0	(166,381)	(53,914)	(39,552)	(9,055)	67,175	
09-326	530,968	(8,478,344)	181,262,392	5,514,018	12,431,784	4,188,828	1,117,519	0	(59,564,243)	(572,012)	0	(3,241,621)	600,633	
09-330	3,271,634	(12,810,775)	217,567,069	6,618,410	14,921,721	564,200	5,509,023	0	(71,494,244)	(8,813,733)	0	(3,890,879)	(6,425,378)	
09-340	(1,491,199)	(6,735,424)	187,631,391	5,707,764	12,868,599	3,555,569	1,313,145	0	(61,657,146)	(14,160,293)	(1,314,649)	(3,355,522)	(6,723,756)	
09-350		0												
10-360	435,720	(24,368,188)	545,847,620	16,604,733	37,436,667	12,621,711	1,102,370	0	(179,369,806)	(2,313,284)	(22,770)	(9,761,711)	4,184,614	
01-109	(498,944)	(312,480)	18,506,811	562,979	1,269,280	1,756,806	0	0	(6,081,483)	(274,115)	(882,401)	(330,968)	1,028,697	
11-431	122,169	(608,026)	11,081,350	337,096	760,008	181,688	267,626	0	(3,641,418)	(210,293)	0	(198,174)	(53,504)	
11-432	47,702	(962,039)	20,854,049	634,382	1,430,264	482,129	70,747	0	(6,852,804)	(446,552)	0	(372,945)	(202,428)	
11-434	34,884	(451,715)	9,506,997	289,204	652,032	146,671	29,390	0	(3,124,074)	(429,553)	(17,686)	(170,019)	(67)	
11-435	(120,912)	(194,101)	7,184,757	218,561	492,763	1,022,095	0	0	(2,360,967)	0	(195,468)	(128,489)	454,354	
13-856	(919,026)	(3,734,287)	106,131,946	3,228,543	7,279,003	2,589,634	0	0	(34,875,789)	(1,198,602)	(1,756,536)	(1,898,019)	1,326,090	
14-474	1,718,980	(8,622,095)	157,445,057	4,789,493	10,798,285	2,680,770	3,085,610	0	(51,737,680)	(5,443,372)	0	(2,815,682)	(1,683,003)	
16-511	387,381	(539,276)	3,464,395	105,387	237,604	228,129	670,239	0	(1,138,427)	(129,960)	0	(61,956)	(89,068)	
16-512	(2,435,359)	(1,964,913)	100,360,634	3,052,979	6,883,180	6,086,406	0	0	(32,979,291)	0	(4,178,940)	(1,794,808)	2,876,617	
16-513	545,649	(1,387,997)	19,212,127	584,435	1,317,653	721,729	906,108	0	(6,313,256)	(1,450,321)	0	(343,582)	6,423	
16-514	574,232	(1,494,765)	20,995,358	638,681	1,439,955	1,741,858	942,643	0	(6,899,239)	(2,108,564)	0	(375,472)	626,890	
19-656	673,776	(2,999,976)	53,055,551	1,613,955	3,638,787	1,541,189	1,153,997	0	(17,434,470)	(4,415,166)	0	(948,823)	(910,196)	
19-657	8,901	(343,426)	7,629,796	232,099	523,285	55,987	6,923	0	(2,507,211)	(719,196)	(78,230)	(136,448)	(168,590)	
19-658	(39,712)	0	905,749	27,553	62,120	569,257	0	0	(297,636)	(503,689)	(78,359)	(16,198)	223,277	

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
				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)		
19-662	68,550	(448,175)	8,658,426	263,390	593,834	185,530	79,755	0	(2,845,227)	(119,499)	(11,947)	(154,844)	(1,746)
19-666	673	(59,226)	1,335,474	40,625	91,593	194,304	9,005	0	(438,847)	(447,823)	(1,223)	(23,883)	(68,246)
19-673	(153,284)	(146,996)	6,848,736	208,339	469,717	526,267	0	0	(2,250,548)	(149,817)	(251,931)	(122,480)	341,693
19-678	537,173	(3,268,295)	62,290,965	1,894,897	4,272,193	264,999	893,684	0	(20,469,299)	(770,750)	0	(1,113,986)	(539,427)
19-682	(82,828)	(19,247)	2,328,100	70,821	159,671	219,314	51,267	0	(765,032)	(280,276)	(64,421)	(41,635)	(341,871)
	(1,576,279)	(200,277,764)	4,603,852,326	140,049,597	315,752,750	115,178,740	30,584,742	0	(1,512,861,956)	(95,648,168)	(32,977,686)	(82,333,374)	14,128,269
6-4	(5,753)	(237,887)	5,556,889	169,041	381,116	433,377	0	0	(1,826,037)	(235,217)	(73,477)	(99,377)	165,862
6-6	20,486	(49,995)	673,036	20,474	46,160	106,127	24,027	0	(221,165)	(59,986)	(2,014)	(12,036)	46,178
6-7	(1,550,616)	(3,004,852)	103,900,325	3,160,657	7,125,948	4,850,529	0	0	(34,142,461)	(569,604)	(2,787,317)	(1,858,110)	3,338,330
6-7	0	0	0	0	0	0	0	0	0	(394,083)	(103,279)	0	(324,046)
6-7	0	0	0	0	0	10,887	0	0	0	(426,843)	(208,922)	0	(249,522)
6-9	(102,951)	(176,538)	6,374,527	193,914	437,194	0	0	0	(2,094,720)	(126,601)	(194,103)	(113,999)	(16,067)
	(1,638,833)	(3,469,272)	116,504,777	3,544,086	7,990,418	5,400,920	24,027	0	(38,284,383)	(1,812,334)	(3,369,112)	(2,083,523)	2,960,735
7-13													
	(210,321)	(892,212)	25,146,377	764,955	1,724,651	0	0	0	(8,263,297)	(1,797,172)	(415,599)	(449,707)	(640,191)
	(396,705)	(553,442)	21,670,791	659,227	1,486,280	3,301,517	0	0	(7,121,192)	(513,544)	(633,295)	(387,551)	888,305
	(160,243)	(2,492,974)	60,514,111	1,840,845	4,150,328	539,626	0	0	(19,885,411)	(403,658)	(318,553)	(1,082,209)	34,208
	(47,794)	(330,179)	8,620,747	262,244	591,249	458,876	0	0	(2,832,845)	0	(97,373)	(154,170)	333,785
	(256,875)	(259,047)	11,767,063	357,955	807,038	1,383,377	0	0	(3,866,749)	0	(448,263)	(210,437)	958,816
	471,798	(927,072)	10,383,800	315,876	712,167	0	724,125	0	(3,412,198)	(5,326,640)	0	(185,700)	(2,166,179)
	(130,420)	(286,282)	9,504,065	289,115	651,831	269,924	0	0	(3,123,110)	(98,344)	(193,232)	(169,967)	249,766
	232,232	(576,568)	7,853,572	238,906	538,633	827,330	416,211	0	(2,580,745)	(1,106,549)	0	(140,450)	(413,189)
	56,912	(768,279)	16,224,733	493,558	1,112,765	580,424	115,941	0	(5,331,574)	(595,671)	0	(290,156)	(335,363)
	(37,742)	(373,209)	9,372,910	285,125	642,836	312,664	0	0	(3,080,012)	(462,477)	(110,353)	(167,621)	388,739
	(122,105)	(193,343)	7,194,669	218,862	493,443	199,668	0	0	(2,364,225)	(309,547)	(182,316)	(128,666)	344,801
	280,708	(1,613,727)	30,403,257	924,870	2,085,191	125,149	452,815	0	(9,990,749)	(1,213,769)	0	(543,719)	(869,094)
	(55,306)	(544,025)	13,669,428	415,825	937,510	699,884	0	0	(4,491,881)	(251,947)	(100,224)	(244,458)	256,001
	(375,859)	(9,810,359)	232,325,523	7,067,363	15,933,922	8,698,438	1,709,091	0	(76,343,988)	(12,079,318)	(2,499,208)	(4,154,813)	(969,595)
7-10	(8,121)	(78,772)	1,981,833	60,288	135,923	482,587	9,490	0	(651,246)	(108,506)	(11,464)	(35,442)	108,747

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense	
				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
7-11	(17,781)	(121,369)	3,173,718	96,545	217,668	9,142	0	0	(1,042,909)	(235,958)	(28,457)	(56,757)	(8,172)
7-12	74,472	(575,878)	11,435,967	347,883	784,330	1,056,451	109,748	0	(3,757,948)	(518,111)	(749)	(204,516)	251,682
	48,570	(776,019)	16,591,518	504,715	1,137,920	1,548,180	119,238	0	(5,452,103)	(862,575)	(40,670)	(296,716)	352,257
7-15-1	(19,786)	(6,366)	596,479	18,145	40,909	27,260	0	0	(196,008)	0	(31,958)	(10,667)	25,597
7-15-3	(3,861)	0	88,056	2,679	6,039	7,054	0	0	(28,936)	(14,131)	(7,192)	(1,575)	439
7-15-4	0	0	0	0	0	0	0	0	0	0	0	0	0
7-15-5	4,297	(16,197)	271,415	8,256	18,615	19,166	3,497	0	(89,189)	(41,510)	(1,049)	(4,854)	(9,805)
7-15-6	(869)	(23,456)	554,813	16,877	38,052	50,401	2,193	0	(182,316)	(3,672)	(920)	(9,922)	4
7-15-10A	(551)	0	12,556	382	861	2,894	0	0	(4,126)	(93)	(872)	(225)	1,741
7-15-11	(8,157)	0	186,034	5,659	12,759	25,175	0	0	(61,132)	(519)	(13,869)	(3,327)	33,134
7-15-12	(24,492)	(47,099)	1,632,826	49,671	111,986	130,938	0	0	(536,559)	(123,511)	(45,324)	(29,201)	35,084
7-15-13	(6,413)	(3,578)	227,883	6,932	15,629	1,374	0	0	(74,884)	(37,555)	(11,715)	(4,075)	(42,411)
7-15-14	0	0	0	0	0	14,386	0	0	0	(408,376)	(14,992)	0	(105,609)
7-15-17	(25,631)	(106,905)	3,022,850	91,955	207,321	363,450	0	0	(993,332)	(19,591)	(46,831)	(54,059)	190,038
7-15-21	(14,016)	(8,356)	510,254	15,522	34,995	31,041	0	0	(167,673)	(50,387)	(22,043)	(9,125)	(9,622)
7-15-23	(10,283)	(8,432)	426,853	12,985	29,275	80,167	0	0	(140,267)	0	(15,361)	(7,634)	32,492
7-15-26	(127,812)	(104,327)	5,294,592	161,062	363,127	536,763	0	0	(1,739,844)	0	(240,155)	(94,686)	277,601
7-15-27	(81,898)	(89,414)	3,907,265	118,859	267,978	129,421	0	0	(1,283,958)	(362,647)	(154,877)	(69,876)	115,626
7-15-30	(3,803)	(51,826)	1,268,780	38,596	87,019	54,391	2,500	0	(416,931)	(12,911)	(3,775)	(22,690)	(5,526)
7-15-31	(19,581)	(372)	455,090	13,844	31,212	51,108	0	0	(149,546)	(112,355)	(38,298)	(8,139)	6,571
7-15-32	(5,671)	0	129,341	3,935	8,871	30,604	0	0	(42,502)	(605)	(9,429)	(2,313)	21,396
7-15-35	(2,475)	0	56,449	1,717	3,872	7,411	0	0	(18,550)	(1,293)	(4,087)	(1,010)	3,809
7-15-36	28,107	(59,218)	709,564	21,585	48,665	111,900	39,533	0	(233,168)	(71,010)	0	(12,690)	14,446
7-15-38	(554)	(1,620)	49,576	1,508	3,400	335	274	0	(16,291)	(22,122)	(686)	(887)	(10,074)
7-15-39	(867)	0	19,775	602	1,356	7,662	0	0	(6,498)	(15,232)	(1,426)	(354)	(6,621)
7-15-45	(6,774)	0	154,500	4,700	10,596	5,309	0	0	(50,770)	(5,705)	(11,797)	(2,763)	(1,781)
7-15-49	(575)	0	13,120	399	900	5,971	0	0	(4,311)	0	(849)	(235)	3,425
7-15-51	(4,933)	(1,125)	138,166	4,203	9,476	31,832	0	0	(45,402)	(13,426)	(8,650)	(2,471)	8,547

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense	
				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
7-15-54	(9,077)	(4,159)	301,879	9,183	20,704	48,462	0	0	(99,200)	0	(15,449)	(5,399)	27,964
7-15-57	(4,605)	(7,807)	283,083	8,611	19,415	27,932	0	0	(93,023)	(8,362)	(7,485)	(5,063)	(2,110)
7-15-59	16,445	(17,232)	17,946	546	1,231	10,725	12,791	0	(5,897)	(82,608)	(3,778)	(321)	(17,396)
	(333,834)	(557,489)	20,329,145	618,414	1,394,264	1,813,129	60,787	0	(6,680,316)	(1,407,621)	(712,870)	(363,558)	586,958
	(661,123)	(11,143,867)	269,246,186	8,190,493	18,466,106	12,059,746	1,889,116	0	(88,476,407)	(14,349,514)	(3,252,747)	(4,815,086)	(30,380)
	(3,876,235)	(214,890,902)	4,989,603,289	151,784,176	342,209,274	132,639,406	32,497,885	0	(1,639,622,746)	(111,810,016)	(39,599,545)	(89,231,983)	17,058,624
20-1	(184,771)	(852,062)	23,647,901	719,371	1,621,879	851,934	0	0	(7,770,886)	(82,808)	(318,181)	(422,909)	709,261
20-1A	(90,951)	(523,032)	14,003,615	425,991	960,430	304,093	0	0	(4,601,698)	(1,004,606)	(135,000)	(250,435)	(134,329)
20-1B	(113,853)	(378,431)	11,227,919	341,554	770,061	142,032	0	0	(3,689,582)	(401,882)	(185,481)	(200,795)	(47,114)
20-1C	(109,249)	(205,627)	7,181,650	218,466	492,550	343,864	0	0	(2,359,946)	(320,794)	(184,029)	(128,434)	111,456
20-2	(85,497)	(95,707)	4,132,878	125,723	283,451	224,468	0	0	(1,358,096)	(598,786)	(146,298)	(73,911)	(354,569)
20-7	0	0	0	0	0	0	0	0	0	(19,850)	0	0	(45,597)
20-9	(36,107)	(464,600)	11,420,038	347,399	783,237	28,194	0	0	(3,752,714)	(457,619)	(98,442)	(204,231)	(288,672)
20-27	(26,756)	(334,981)	8,250,443	250,979	565,852	628,198	0	0	(2,711,160)	(75,323)	(151,776)	(147,547)	217,731
20-11-14	(12,262)	(47,221)	1,356,689	41,271	93,048	78,197	0	0	(445,819)	(120,292)	(21,323)	(24,262)	(45,562)
20-11-16	(16,968)	(70,286)	1,990,076	60,538	136,488	51,427	0	0	(653,955)	(204,910)	(32,788)	(35,590)	(90,848)
20-11-29	6,337	(28,041)	495,027	15,059	33,951	4,667	5,240	0	(162,670)	(108,839)	(12,402)	(8,853)	(39,616)
20-11-4	(4,830)	(7,941)	291,280	8,861	19,977	40,968	0	0	(95,717)	(38,578)	(8,235)	(5,209)	(11,989)
20-11-58	(2,457)	(276)	62,324	1,896	4,274	5,721	5,844	0	(20,480)	(11,117)	(3,326)	(1,115)	(3,962)
20-12	(121,108)	(156,861)	6,339,861	192,859	434,816	376,321	0	0	(2,083,328)	(6,035)	(219,697)	(113,379)	171,184
20-14-4	0	0	0	0	0	0	0	0	0	0	0	0	0
20-14-10	12,274	(62,534)	1,146,315	34,871	78,619	191,527	21,091	0	(376,688)	(39,558)	0	(20,500)	83,707
20-14-13	(17,948)	0	409,361	12,453	28,076	342,272	0	0	(134,519)	0	(17,308)	(7,321)	103,863
20-14-14	(98,135)	(199,571)	6,790,025	206,553	465,690	458,837	0	0	(2,231,255)	(8,424)	(175,943)	(121,430)	288,314
20-14-16	(29,008)	(134,553)	3,730,464	113,481	255,852	0	0	0	(1,225,860)	(496,806)	(51,608)	(66,714)	(275,528)
20-14-19	(35,132)	(18,303)	1,218,740	37,074	83,587	64,317	0	0	(400,488)	(220,724)	(70,316)	(21,795)	(5,086)

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
				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)		
20-14-2	(1,653)	(386,680)	8,857,042	269,432	607,455	86,736	12,517	0	(2,910,493)	(1,092,411)	(2,182)	(158,396)	(354,383)
20-14-5	(7,746)	(19,604)	623,783	18,976	42,782	28,515	1,746	0	(204,980)	(77,357)	(8,231)	(11,155)	(61,636)
20-14-7	(18,999)	(536)	445,548	13,554	30,558	47,383	0	0	(146,411)	(1,639)	(31,913)	(7,968)	19,928
20-14-8	(86,554)	(33,898)	2,747,248	83,572	188,419	87,250	0	0	(902,767)	(132,529)	(152,607)	(49,131)	(33,242)
20-18	(241,190)	(172,128)	9,426,890	286,767	646,538	571,659	0	0	(3,097,750)	(576,500)	(451,486)	(168,587)	214,624
20-26	53,780	(636,626)	13,293,446	404,388	911,724	517,043	111,759	0	(4,368,331)	(411,641)	(4,288)	(237,734)	54,348
20-26B	(187,037)	(124,667)	7,109,299	216,266	487,587	769,548	0	0	(2,336,171)	0	(361,821)	(127,140)	333,473
20-28-1	463,704	(737,864)	6,253,004	190,217	428,859	303,110	619,162	0	(2,054,786)	(607,211)	(29,601)	(111,826)	(205,818)
20-28-1	70,938	(109,706)	884,216	26,898	60,643	128,720	103,008	0	(290,560)	(101,202)	(4,228)	(15,813)	(45,455)
20-28-1	(105,143)	(55,601)	3,666,238	111,527	251,447	371,345	135,069	0	(1,204,755)	(306,535)	(89,570)	(65,565)	460,175
20-28-1	64,657	(173,560)	2,483,852	75,559	170,354	4,053	187,594	0	(816,213)	(207,194)	(13,545)	(44,420)	(137,541)
20-28-2	(55,496)	(153,014)	4,755,656	144,667	326,164	476,601	0	0	(1,562,746)	(357,883)	(151,446)	(85,048)	229,551
20-28-2	40,073	(97,321)	1,305,693	39,719	89,550	31,093	76,566	0	(429,061)	(212,930)	0	(23,350)	(100,273)
20-31	(31,418)	(153,603)	4,219,918	128,370	289,421	192,891	0	0	(1,386,698)	(285,950)	(54,974)	(75,467)	(129,499)
20-32	(152,030)	(393,078)	12,432,732	378,205	852,692	371,430	0	0	(4,085,493)	(858,001)	(240,207)	(222,342)	50,039
	(1,160,535)	(6,827,914)	182,199,171	5,542,515	12,496,033	8,124,412	1,279,597	0	(59,872,076)	(9,445,936)	(3,428,252)	(3,258,374)	636,936
20-C-1	1,244,270	(7,645,177)	145,990,781	4,441,053	10,012,700	2,168,852	2,478,910	0	(47,973,715)	(8,626,128)	0	(2,610,838)	(6,427,407)
	59,229	(471,594)	9,405,161	286,106	645,048	211,158	100,268	0	(3,090,610)	(905,551)	0	(168,198)	(966,942)
	(42,371)	(4,404,591)	101,425,541	3,085,374	6,956,216	1,842,798	0	0	(33,329,228)	(1,122,547)	(325,846)	(1,813,852)	813,320
	62,702	(194,344)	3,002,473	91,335	205,923	51,165	82,936	0	(986,636)	(75,377)	0	(53,695)	(13,748)
	0	0	0	0	0	0	0	0	0	0	0	0	0
	599,673	(2,741,064)	48,840,477	1,485,732	3,349,698	1,226,509	1,164,686	0	(16,049,364)	(2,201,651)	0	(873,443)	(208,600)
	(133,817)	(98,591)	5,300,728	161,249	363,548	454,310	0	0	(1,741,861)	(264,506)	(239,891)	(94,796)	353,783
	223,494	(459,973)	5,393,577	164,073	369,916	0	373,282	0	(1,772,372)	(1,506,942)	0	(96,456)	(580,469)
	585,018	(1,420,649)	19,058,918	579,774	1,307,146	716,121	1,154,557	0	(6,262,910)	(1,944,599)	0	(340,842)	(1,283,282)
	672,170	(1,568,183)	20,436,117	621,668	1,401,600	332,947	1,229,953	0	(6,715,468)	(1,776,435)	0	(365,471)	(1,288,191)
	324,511	(665,202)	7,770,422	236,377	532,930	118,137	611,979	0	(2,553,422)	(1,253,146)	0	(138,963)	(727,064)
	518,722	(1,099,681)	13,250,402	403,078	908,772	494,576	878,421	0	(4,354,186)	(1,010,910)	0	(236,965)	(569,720)

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense	
				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
	145,059	(313,613)	3,844,342	116,945	263,662	86,957	286,099	0	(1,263,281)	(439,725)	0	(68,751)	(316,466)
	67,983	(763,018)	15,852,243	482,227	1,087,218	584,242	52,876	0	(5,209,171)	(133,175)	(20,547)	(283,495)	15,848
	175,959	(334,928)	3,625,748	110,296	248,670	183,120	309,285	0	(1,191,449)	(690,105)	0	(64,841)	(231,694)
	375,900	(767,330)	8,927,675	271,581	612,300	352,252	697,601	0	(2,933,704)	(1,346,037)	0	(159,659)	(802,013)
	2,404,047	(5,433,965)	69,105,850	2,102,206	4,739,588	0	4,654,251	0	(22,708,724)	(7,903,609)	0	(1,235,860)	(4,918,654)
	1,711,986	(5,975,964)	97,252,085	2,958,417	6,669,982	0	3,265,997	0	(31,957,797)	(6,417,635)	0	(1,739,216)	(3,909,146)
	12,032	(426,157)	9,445,289	287,327	647,800	574,620	85,314	0	(3,103,796)	(575,182)	0	(168,916)	(268,743)
	9,006,566	(34,784,024)	587,927,829	17,884,817	40,322,716	9,397,764	17,426,415	0	(193,197,692)	(38,193,261)	(586,284)	(10,514,256)	(21,329,189)
20-C-2													
	268,272	(1,968,205)	38,771,774	1,179,441	2,659,141	153,275	514,886	0	(12,740,709)	(2,581,325)	0	(693,378)	(1,746,265)
	25,799	(4,243,169)	96,189,047	2,926,079	6,597,074	1,384,231	34,958	0	(31,608,475)	(1,265,660)	(20,585)	(1,720,205)	(278,180)
	27,305	(2,678,394)	60,465,591	1,839,369	4,147,000	740,769	21,237	0	(19,869,467)	(511,046)	(101,747)	(1,081,341)	40,985
	67,206	(3,166,718)	70,693,139	2,150,492	4,848,451	1,830,042	52,271	0	(23,230,320)	(207,187)	(60,142)	(1,264,247)	545,857
	(396,077)	(2,630,656)	69,033,215	2,099,997	4,734,606	1,944,247	0	0	(22,684,855)	(1,057,288)	(955,534)	(1,234,561)	957,700
	(1,005,861)	(4,062,518)	115,598,711	3,516,523	7,928,276	2,526,969	0	0	(37,986,642)	(877,764)	(1,889,520)	(2,067,319)	929,793
	(1,508,687)	(5,647,286)	163,212,208	4,964,930	11,193,822	4,328,898	0	0	(53,632,811)	(1,380,249)	(2,853,078)	(2,918,819)	2,502,381
	155,535	(3,596,502)	78,480,994	2,387,399	5,382,577	114,249	173,610	0	(25,789,470)	(808,611)	(80,059)	(1,403,521)	(595,701)
	(55,731)	(40,114)	2,186,012	66,499	149,926	100,128	0	0	(718,341)	(190,656)	(94,742)	(39,094)	67,853
	(305,850)	(3,559,794)	88,166,946	2,682,046	6,046,883	5,394,122	0	0	(28,972,349)	(2,078,654)	(465,035)	(1,576,741)	474,601
	(2,728,090)	(31,593,356)	782,797,637	23,812,774	53,687,757	18,516,931	796,963	0	(257,233,439)	(10,958,439)	(6,520,443)	(13,999,226)	2,899,023
20-C-3													
	(41,434)	(4,665,012)	107,343,805	3,265,408	7,362,117	1,812,844	50,204	0	(35,274,016)	(658,801)	(72,996)	(1,919,692)	(206,364)
	54,064	(866,418)	18,528,018	563,624	1,270,734	1,193,597	103,911	0	(6,088,452)	(1,457,415)	(73,614)	(331,347)	(351,994)
	(170,926)	(441,258)	13,962,584	424,743	957,616	54,186	0	0	(4,588,215)	(932,377)	(206,687)	(249,701)	(378,807)
	(158,296)	(5,972,687)	139,834,407	4,253,775	9,590,468	3,060,628	154,115	0	(45,950,682)	(3,048,593)	(353,298)	(2,500,740)	(937,165)
20-C-5													
	(695,329)	(357,974)	24,023,540	730,798	1,647,642	1,599,710	0	0	(7,894,324)	0	(866,801)	(429,627)	1,158,210
	4,264,317	(79,535,955)	1,716,782,584	52,224,679	117,744,616	40,699,445	19,657,090	0	(564,148,212)	(61,646,229)	(11,755,077)	(30,702,223)	(17,572,185)

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/22 (measurement period)	**Ending Total OPEB Liability at 6/30/23 (dollars)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
				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)		
8C01	32,168	(240,151)	4,743,638	144,302	325,340	225,479	25,822	0	(1,558,797)	(678,162)	(6,417)	(84,833)	(151,896)
8C02	(215,804)	(444,598)	15,062,325	458,197	1,033,042	897,375	0	0	(4,949,598)	(1,112,446)	(441,839)	(269,368)	181,903
8C03	(186,702)	(767,660)	21,766,922	662,152	1,492,873	898,006	0	0	(7,152,781)	(392,970)	(355,212)	(389,271)	381,423
8C04	(17,744)	(9,155)	613,515	18,663	42,078	284,887	0	0	(201,606)	(4,774)	(22,707)	(10,972)	102,131
	(388,082)	(1,461,564)	42,186,400	1,283,314	2,893,332	2,305,747	25,822	0	(13,862,782)	(2,188,352)	(826,174)	(754,444)	513,561
	(0) \$	(295,888,421)	6,748,572,273	205,292,169	462,847,221	175,644,597	52,180,797	0	(2,217,633,740)	(175,644,597)	(52,180,797)	(120,688,651)	(0)

Exhibit A

OSRAP #	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of	Total OPEB Expense	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
01-100	(42,413)	(27,144)	5,349,427	3,863,695	3,819,022	5,427,227
01-101	0	0	0	0	0	0
01-102	(3,716)	176,377	2,022,504	1,547,150	1,547,199	2,021,309
01-103	(53,790)	59,090	3,094,964	2,168,377	2,137,961	3,147,297
01-106	32,325	(470,981)	4,618,112	3,601,915	3,608,408	4,611,471
01-107	399,175	(1,482,777)	90,244,749	69,040,519	69,043,686	90,284,018
01-111	(503,923)	(355,015)	17,275,417	11,871,361	11,668,003	17,598,891
01-112	(543,933)	(516,079)	26,972,151	19,237,740	19,073,854	27,256,276
01-116	(16,619)	(70,488)	1,100,449	795,523	788,366	1,112,168
01-129	(32,233)	123,743	6,584,719	4,944,476	4,930,128	6,609,535
01-133	(76,202)	243,353	8,662,407	6,327,610	6,295,249	8,723,165
01-254	(17,537)	(84,452)	2,714,394	2,102,011	2,105,443	2,712,095
01-255	89,932	143,892	17,188,821	13,235,742	13,241,793	17,180,332
03-130	45,839	(171,103)	7,587,715	5,828,156	5,841,054	7,578,563
03-131	(270,533)	(582,022)	9,521,530	7,206,462	7,206,458	9,523,810
03-132	(64,033)	(515,323)	3,672,798	2,671,173	2,653,182	3,705,292
03-134	(154,052)	157,348	6,120,112	4,300,039	4,237,428	6,220,829
03-135	(134,146)	(245,004)	3,447,221	2,321,000	2,280,133	3,515,682
03-136	(123,051)	40,926	4,253,050	3,040,748	3,016,005	4,294,401
04-139	(858,308)	(723,907)	67,790,805	50,503,169	50,319,500	68,129,582
04-141	(582,322)	(608,902)	44,193,689	32,015,514	31,718,120	44,686,016
04-146	1,476	127,817	1,858,264	1,405,581	1,403,751	1,861,452
04-147	(87,333)	(108,855)	10,307,495	7,658,164	7,627,294	10,356,496
04-158	9,825	(504,962)	9,911,613	7,474,432	7,456,399	9,950,862
04-160	70,759	(2,902,358)	126,706,334	97,115,702	97,274,174	126,575,968
	(72,773)	448,945	2,211,272	1,549,156	1,522,366	2,254,459
04-165	(238,944)	(595,808)	38,614,243	29,375,512	29,346,134	38,672,618
05-251	107,318	(278,333)	6,575,086	5,044,071	5,061,739	6,559,665
05-252	(142,925)	(112,345)	4,110,870	2,809,245	2,744,202	4,214,619
12-440	323,260	(780,819)	122,040,504	92,208,628	92,071,261	122,317,573

Exhibit A

OSRAP #	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of	Total OPEB Expense	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
8-D-12						
17-560	(126,654)	237,861	20,242,199	14,950,238	14,883,735	20,360,603
17-561	(32,984)	157,439	3,220,721	2,407,753	2,392,497	3,244,403
17-562	(37,663)	34,245	3,254,803	2,392,496	2,373,563	3,283,685
17-565	(8,253)	51,917	1,012,620	712,523	705,244	1,025,613
20-906	0	0	0	0	0	0
23-CA5	4,388	(216,973)	6,570,236	5,039,976	5,022,724	6,597,427
23-CA1	7,863	(127,023)	9,805,015	7,392,013	7,314,486	9,926,724
23-CA4	(20,029)	(76,155)	7,325,775	5,569,563	5,519,347	7,401,622
23-CA2	(33,001)	72,615	4,100,886	3,030,618	2,992,945	4,159,860
23-CA3	(70,656)	(1,957)	8,379,307	6,439,871	6,392,513	8,449,915
23-949	3,184	95,502	9,936,925	7,609,020	7,554,431	10,022,598
23-CA1	39,732	7,919	2,425,368	2,005,212	2,007,478	2,423,760
23-CA4	27,229	(117,166)	2,150,657	1,782,752	1,791,196	2,140,073
23-CA2	22,297	(45,325)	1,217,160	974,414	972,068	1,221,072
23-CA3	7,886	(6,867)	1,347,619	1,094,875	1,092,043	1,352,349
23-CA5	7,620	(60,918)	732,105	592,969	590,070	735,894
21-800	509,609	(57,295)	23,023,342	18,129,296	18,309,724	22,772,562
21-804	100,826	(608,346)	8,275,067	6,550,169	6,582,809	8,233,190
SA-951	143,606	164,877	4,746,331	3,625,856	3,708,177	4,648,882
SA-960	1,402	(8,953)	33,373	19,997	20,603	32,877
SA-955	12,664	(22,048)	258,210	192,020	196,817	251,950
SA-962	20,058	(31,112)	911,897	698,886	695,744	917,728
SA 954	(34,798)	(1,006,566)	15,983,831	11,889,321	11,884,931	16,018,393
SA 952	19,026	(297,520)	4,457,656	3,478,155	3,536,505	4,386,511
06-261	(12,308)	255,221	6,891,145	5,139,778	5,125,739	6,914,965
06-262	9,645	(374,877)	8,804,088	6,937,029	6,950,641	8,790,413
06-263	(73,048)	24,422	6,143,206	4,593,476	4,574,962	6,172,731
06-264	(190,152)	(342,893)	28,324,233	21,271,093	21,229,795	28,396,312
06-265	(13,270)	(199,904)	2,911,984	2,164,389	2,141,811	2,949,371
06-267	(6,402)	(3,119)	6,101,904	4,654,283	4,644,567	6,127,075
07-273	298,441	(761,184)	40,484,513	31,071,327	31,105,461	40,465,638
07-276	1,988,603	(16,309,496)	748,936,219	569,412,906	569,828,238	749,049,651
08-400	(2,853,198)	(4,772,237)	699,545,424	514,686,045	513,735,645	701,343,558
08-403	431,553	(2,742,504)	96,333,468	73,348,256	73,409,464	96,307,141
08-418	117,024	(609,497)	24,161,541	18,571,437	18,587,236	24,157,919
08-419	(3,241,678)	3,892,657	431,411,829	323,673,194	321,533,124	434,520,993

Exhibit A

OSRAP #	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
08-420	(41,465)	(1,927,283)	87,837,643	66,675,275	66,651,637	87,919,917
08-422	(275,885)	(66,916)	19,635,767	14,501,326	14,424,737	19,762,525
08-423	(6,688)	38,312	609,346	465,309	464,285	610,211
08-424	(20,375)	(5,562)	1,209,223	914,299	907,726	1,218,574
08-425	(21,493)	(121,776)	2,079,652	1,576,751	1,571,284	2,088,119
17-563	(10,338)	(43,231)	640,900	465,212	461,050	647,268
09-303	(6,527)	(114,717)	595,949	434,011	428,821	604,742
09-305	(155,273)	(1,043,745)	168,562,344	127,645,989	127,624,388	168,684,423
09-307	41,796	(81,883)	73,374,179	56,646,265	56,782,973	73,199,467
09-320	(73,382)	(1,129,781)	60,572,733	46,573,584	46,662,313	60,495,831
09-324	(19,854)	38,266	621,445	416,852	405,657	639,264
09-326	669,805	(1,971,183)	208,255,568	159,438,192	159,598,302	208,183,890
09-330	3,088,399	(7,227,857)	247,956,758	192,852,589	193,765,816	246,882,357
09-340	535,946	(9,543,331)	215,439,868	165,186,867	165,860,345	214,753,205
09-350						
10-360	1,093,441	(4,483,656)	627,555,673	479,818,401	480,106,787	627,556,071
01-109	(478,693)	219,036	21,927,276	15,805,588	15,636,265	22,194,383
11-431	150,052	(101,626)	12,528,874	9,890,378	9,933,438	12,470,556
11-432	29,805	(545,568)	23,952,668	18,352,876	18,315,692	24,030,631
11-434	8,261	(161,825)	10,909,842	8,371,417	8,350,501	10,947,761
11-435	(94,874)	230,991	8,393,515	6,217,448	6,180,223	8,450,625
13-856	(1,017,990)	(1,589,920)	123,117,968	92,514,506	92,168,396	123,690,931
14-474	1,755,455	(2,743,230)	178,183,237	140,389,784	141,166,925	177,201,134
16-511	315,866	164,843	4,180,367	2,904,863	2,859,383	4,250,147
16-512	(1,894,765)	(812,956)	115,315,484	88,351,282	88,309,801	115,442,241
16-513	345,211	8,053	23,253,819	16,060,414	15,771,643	23,706,585
16-514	372,073	623,491	25,589,523	17,430,066	17,104,960	26,104,516
19-656	670,167	(1,188,853)	60,326,305	47,109,052	47,241,050	60,190,004
19-657	(62,279)	(367,317)	8,844,263	6,647,971	6,589,359	8,935,645
19-658	(37,064)	170,015	1,171,138	707,463	669,606	1,239,561

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19-662	5,680	(150,909)	9,863,382	7,673,872	7,688,120	9,846,278
19-666	6,309	(85,820)	1,534,998	1,174,427	1,176,747	1,533,647
19-673	(136,908)	82,305	8,022,784	5,912,044	5,831,555	8,151,741
19-678	521,951	(1,131,462)	71,812,850	54,615,573	54,523,566	72,036,584
19-682	17,034	(366,472)	2,666,977	2,050,496	2,083,963	2,625,288
	(646,916)	(68,852,021)	5,320,753,690	4,029,154,519	4,026,761,959	5,328,199,251
		0				
6-4	(50,120)	16,365	6,442,965	4,845,333	4,826,312	6,472,408
6-6	7,198	41,339	765,916	597,546	600,710	760,232
6-7	(1,712,956)	(232,736)	121,263,141	90,049,349	89,564,148	121,984,789
6-7	(61,760)	(385,806)	0	0	0	0
6-7	(120,767)	(370,289)	(3,727)	(3,491)	(3,508)	(3,707)
6-9	(119,078)	(249,144)	7,580,080	5,429,012	5,364,355	7,685,113
	(2,057,483)	(1,180,270)	136,048,375	100,917,749	100,352,017	136,898,835
7-13						
	(258,909)	(1,348,807)	29,360,307	21,767,053	21,593,925	29,667,166
	(351,904)	148,849	25,138,839	18,879,819	18,794,282	25,309,747
	(179,138)	(1,227,139)	69,366,850	53,298,653	53,040,918	69,792,135
	(57,315)	122,301	10,089,267	7,448,357	7,388,693	10,203,328
	(234,000)	514,379	14,001,652	9,997,013	9,841,225	14,260,199
	374,575	(1,977,304)	11,907,138	9,152,527	9,159,630	11,921,368
	(92,906)	(13,107)	11,205,754	8,149,848	8,054,790	11,374,065
	218,318	(335,321)	8,875,672	7,016,026	7,053,939	8,840,452
	65,940	(559,579)	18,754,944	14,189,214	14,156,206	18,849,907
	(73,850)	147,268	10,942,803	8,122,747	8,059,504	11,052,486
	(102,082)	114,053	8,426,293	6,208,706	6,143,312	8,531,717
	248,608	(1,164,205)	35,077,594	26,636,767	26,519,474	35,319,139
	(68,260)	(56,718)	16,049,821	11,776,009	11,682,552	16,229,334
	(510,921)	(5,635,329)	269,196,934	202,642,739	201,488,450	271,351,043
		0				
7-10	7,326	80,630	2,267,547	1,748,624	1,758,305	2,253,520

Exhibit A

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7-11	(16,817)	(81,746)	3,681,039	2,770,641	2,763,895	3,694,610
7-12	42,719	89,884	13,303,045	9,957,067	9,956,656	13,311,738
	33,228	88,769	19,251,631	14,476,332	14,478,856	19,259,868
		0				
		0				
7-15-1	(17,720)	(2,790)	689,954	520,992	518,334	693,988
7-15-3	(4,035)	(5,170)	110,075	71,166	70,751	110,575
7-15-4	0	0	0	0	0	0
7-15-5	(447)	(15,106)	305,824	242,649	242,019	306,475
7-15-6	2,399	(7,520)	640,688	485,245	485,849	641,875
7-15-10A	(449)	1,067	14,851	10,718	10,829	14,699
7-15-11	(7,168)	22,639	224,110	155,928	153,103	228,202
7-15-12	(23,282)	(17,399)	1,909,012	1,412,432	1,400,895	1,927,966
7-15-13	(6,613)	(53,099)	252,960	206,327	205,363	254,653
7-15-14	(13,093)	(118,702)	0	0	0	0
7-15-17	(22,379)	113,600	3,526,619	2,619,063	2,612,643	3,538,619
7-15-21	(11,496)	(30,243)	611,753	430,580	424,656	621,167
7-15-23	(7,770)	17,088	496,436	370,918	369,958	498,566
7-15-26	(126,526)	56,389	6,100,743	4,642,309	4,635,787	6,111,093
7-15-27	(87,487)	(41,737)	4,607,451	3,349,949	3,309,856	4,671,066
7-15-30	(129)	(28,346)	1,464,471	1,111,669	1,108,849	1,470,096
7-15-31	(21,329)	(22,897)	534,551	391,444	388,967	538,166
7-15-32	(4,594)	14,488	161,095	104,814	100,983	167,216
7-15-35	(2,232)	568	62,985	51,175	51,426	62,552
7-15-36	18,778	20,534	813,871	625,763	626,974	812,664
7-15-38	188	(10,773)	57,473	43,168	42,816	57,996
7-15-39	(1,096)	(8,071)	24,105	16,338	15,923	24,779
7-15-45	(6,675)	(11,218)	179,679	133,504	129,296	185,773
7-15-49	(369)	2,822	16,334	10,604	10,180	17,023
7-15-51	(4,303)	1,773	177,269	108,742	104,776	184,146

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7-15-54	(8,070)	14,495	367,264	250,804	244,169	377,724
7-15-57	(4,313)	(11,485)	324,013	250,147	249,851	324,515
7-15-59	667	(17,050)	23,926	13,603	12,829	25,384
	(359,543)	(136,143)	23,697,512	17,630,051	17,527,082	23,866,978
	(837,236)	(5,682,703)	312,146,077	234,749,122	233,494,388	314,477,889
	(3,541,635)	(75,714,995)	5,768,948,142	4,364,821,390	4,360,608,364	5,779,575,975
	0	0				
20-1	(193,628)	92,723	27,380,015	20,645,040	20,597,696	27,458,485
20-1A	(97,800)	(482,564)	16,271,136	12,182,936	12,156,105	16,319,493
20-1B	(97,561)	(345,470)	13,107,449	9,722,514	9,678,712	13,174,776
20-1C	(104,605)	(121,582)	8,374,820	6,223,717	6,195,122	8,418,747
20-2	(85,090)	(513,569)	4,723,093	3,651,997	3,647,253	4,732,647
20-7	(631)	(46,229)	0	0	0	0
20-9	(70,355)	(563,258)	13,286,151	9,929,445	9,890,869	13,357,901
20-27	(122,675)	(52,492)	9,545,546	7,211,879	7,194,659	9,572,080
20-11-14	(8,017)	(77,841)	1,604,537	1,160,991	1,150,578	1,623,810
20-11-16	(18,997)	(145,434)	2,293,679	1,744,630	1,742,889	2,296,811
20-11-29	(4,706)	(53,175)	567,533	436,321	442,911	559,755
20-11-4	(4,637)	(21,835)	352,288	244,638	242,989	357,808
20-11-58	3,891	(1,186)	76,091	51,568	52,048	75,522
20-12	(126,608)	(68,803)	7,449,998	5,458,648	5,420,561	7,510,104
20-14-4	0	0	0	0	0	0
20-14-10	13,391	76,597	1,272,334	1,040,408	1,047,766	1,261,985
20-14-13	(6,284)	90,258	482,116	352,421	352,172	482,130
20-14-14	(87,425)	79,460	7,801,306	5,973,603	5,970,368	7,814,126
20-14-16	(29,549)	(371,792)	4,348,235	3,237,766	3,237,010	4,352,177
20-14-19	(41,214)	(68,095)	1,467,472	1,026,684	1,012,729	1,490,710

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20-14-2	3,077	(509,702)	10,171,153	7,798,457	7,812,499	10,161,072
20-14-5	(3,109)	(75,900)	722,179	544,370	549,022	717,946
20-14-7	(17,183)	(5,223)	522,734	383,232	381,456	525,648
20-14-8	(82,304)	(164,677)	3,245,838	2,352,327	2,333,796	3,274,289
20-18	(255,014)	(208,977)	11,109,662	8,091,850	8,014,125	11,233,579
20-26	52,931	(130,455)	15,194,578	11,738,787	11,720,205	15,224,357
20-26B	(204,444)	1,889	8,291,388	6,159,652	6,106,980	8,366,552
20-28-1	154,530	(163,114)	7,356,546	5,378,126	5,387,692	7,370,760
20-28-1	24,912	(36,356)	1,061,912	745,150	745,512	1,066,626
20-28-1	232,484	627,094	4,426,896	3,077,395	3,083,710	4,435,693
20-28-1	71,511	(110,450)	2,784,555	2,236,201	2,268,569	2,743,618
20-28-2	(110,794)	33,709	5,661,982	4,051,713	4,026,582	5,708,195
20-28-2	46,950	(76,673)	1,447,980	1,186,161	1,203,013	1,425,181
20-31	(35,393)	(240,359)	4,815,852	3,733,859	3,730,879	4,824,445
20-32	(130,857)	(303,159)	14,496,581	10,779,408	10,721,812	14,586,932
	(1,335,204)	(3,956,642)	211,713,635	158,551,894	158,118,289	212,523,960
20-C-1						
	1,440,528	(7,597,717)	166,754,573	129,142,719	130,054,085	165,831,840
	36,914	(1,098,226)	10,836,190	8,252,667	8,261,723	10,856,813
	(189,851)	(1,190,384)	117,579,093	88,493,043	87,941,594	118,700,451
	36,984	(30,458)	3,432,709	2,654,736	2,701,639	3,378,765
	0	0	0	0	0	0
	687,242	(394,800)	55,615,978	43,324,292	43,788,213	55,131,202
	(133,905)	125,082	6,352,511	4,480,368	4,455,645	6,411,902
	198,094	(478,831)	6,068,643	4,835,849	4,902,021	5,978,537
	693,393	(930,731)	21,472,875	17,066,098	17,372,729	21,051,750
	704,324	(949,338)	22,791,368	18,463,115	18,668,934	22,499,959
	339,531	(526,496)	8,603,343	7,066,824	7,222,400	8,402,641
	491,706	(314,979)	14,792,892	11,962,142	12,161,474	14,521,937

Exhibit A

OSRAP #	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of	Total OPEB Expense	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
	166,268	(218,949)	4,278,928	3,478,296	3,573,495	4,157,500
	(24,433)	(292,080)	18,384,671	13,823,075	13,862,145	18,349,902
	174,804	(121,732)	4,056,270	3,265,157	3,343,712	3,953,957
	371,032	(590,640)	10,009,110	8,032,322	8,165,163	9,826,371
	2,631,433	(3,523,081)	76,792,729	62,640,430	63,310,490	75,846,973
	1,830,719	(3,817,643)	111,332,297	85,869,625	86,410,223	110,744,459
	60,692	(376,967)	10,915,725	8,266,794	8,304,517	10,921,409
	0					
	9,515,477	(22,327,968)	670,069,905	521,117,552	524,500,202	666,566,368
20-C-2						
	279,898	(2,159,745)	44,409,145	34,200,056	34,131,727	44,591,339
	(75,317)	(2,073,702)	110,829,445	84,394,635	83,993,995	111,557,307
	(111,689)	(1,152,045)	69,376,101	53,246,285	52,993,170	69,820,716
	(41,212)	(759,601)	81,217,260	62,194,683	61,901,755	81,762,052
	(629,348)	(906,209)	79,583,441	60,521,494	60,147,075	80,210,451
	(1,083,819)	(2,221,345)	133,855,055	100,912,798	100,171,368	135,080,692
	(1,603,982)	(2,020,420)	189,813,299	141,912,164	140,599,216	192,032,228
	(6,182)	(2,005,404)	90,456,609	68,809,543	68,478,661	91,121,146
	(48,702)	(19,943)	2,570,807	1,882,025	1,863,894	2,602,309
	(284,991)	(1,387,132)	101,710,202	77,250,428	76,711,448	102,657,910
	(3,605,344)	(14,705,547)	903,821,364	685,324,111	680,992,309	911,436,150
	0					
20-C-3						
	(40,932)	(2,166,988)	122,917,877	94,696,750	94,460,960	123,416,960
	(29,778)	(713,119)	21,202,256	16,352,008	16,274,502	21,353,897
	(89,529)	(718,037)	16,069,301	12,257,968	12,207,724	16,158,972
	(160,239)	(3,598,144)	160,189,434	123,306,726	122,943,186	160,929,829
20-C-5						
	(387,561)	341,021	28,001,645	20,845,108	20,702,786	28,239,730
	4,027,129	(44,247,280)	1,973,795,983	1,509,145,391	1,507,256,772	1,979,696,037

Exhibit A

OSRAP #	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of	Total OPEB Expense	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
8C01	4,890	(231,839)	5,471,568	4,159,224	4,154,807	5,479,682
8C02	(268,588)	(356,053)	17,746,307	12,934,488	12,832,596	17,911,424
8C03	(210,717)	(218,564)	25,263,181	18,959,071	18,859,985	25,425,949
8C04	(11,079)	80,080	720,483	529,475	526,057	726,263
	(485,493)	(726,376)	49,201,539	36,582,258	36,373,445	49,543,318
	(0)	(120,688,651)	7,791,945,664	5,910,549,039	5,904,238,581	7,808,815,330

Future Amortization for the OGB OPEB Plan for FY 2023

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
PRIMARY GOVERNMENT								
01-100	EXECUTIVE OFFICE	(330,250)	(322,408)	(429,743)	(251,908)	0	0	(1,334,309)
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	80,708	(10,495)	(131,047)	(73,127)	0	0	(133,960)
01-103	MENTAL HEALTH ADVOCACY SERVICE	(55,608)	(49,734)	(156,017)	(113,548)	0	0	(374,907)
01-106	LOUISIANA TAX COMMISSION	(615,901)	(360,867)	(301,124)	(173,669)	0	0	(1,451,560)
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	(5,297,556)	(4,550,166)	(5,975,617)	(3,304,808)	0	0	(19,128,147)
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(874,310)	(599,043)	(1,012,263)	(679,095)	0	0	(3,164,711)
01-112	DEPARTMENT OF MILITARY AFFAIRS	(1,415,131)	(1,238,194)	(1,783,344)	(1,100,557)	0	0	(5,537,226)
01-116	LOUISIANA PUBLIC DEFENDER BOARD	(126,579)	(127,541)	(155,542)	(88,486)	0	0	(498,148)
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(209,783)	(251,929)	(353,879)	(193,609)	0	0	(1,009,200)
01-133	OFFICE OF ELDERLY AFFAIRS	(130,236)	(173,495)	(487,644)	(326,607)	0	0	(1,117,982)
01-254	LOUISIANA STATE RACING COMMISSION	(127,444)	(47,726)	(58,512)	(42,046)	0	0	(275,728)
01-255	OFFICE OF FINANCIAL INSTITUTIONS	(586,410)	(545,567)	(877,178)	(552,406)	0	0	(2,561,560)
03-130	DEPARTMENT OF VETERANS AFFAIRS	(394,829)	(282,570)	(464,498)	(307,160)	0	0	(1,449,057)
03-131	LOUISIANA VETERANS HOME	(818,389)	(643,799)	(720,825)	(374,910)	0	0	(2,557,923)
03-132	NORTHEAST LOUISIANA VETERANS HOME	(453,949)	(264,556)	(270,451)	(148,348)	0	0	(1,137,305)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	(86,568)	(76,662)	(265,883)	(201,166)	0	0	(630,279)
03-135	NORTHWEST LOUISIANA VETERANS HOME	(404,385)	(339,999)	(353,302)	(206,755)	0	0	(1,304,441)
03-136	SOUTHEAST LOUISIANA VETERANS HOME	(63,481)	(16,713)	(150,468)	(122,029)	0	0	(352,691)
04-139	SECRETARY OF STATE	(3,304,614)	(2,684,906)	(3,845,707)	(2,370,169)	0	0	(12,205,395)
04-141	OFFICE OF THE ATTORNEY GENERAL	(2,407,909)	(2,183,460)	(3,091,636)	(1,896,900)	0	0	(9,579,905)
04-146	LIEUTENANT GOVERNOR	23,975	46,092	9,153	(9,807)	0	0	69,413
04-147	STATE TREASURER	(605,987)	(552,531)	(654,736)	(370,184)	0	0	(2,183,438)
04-158	PUBLIC SERVICE COMMISSION	(902,761)	(661,478)	(617,809)	(336,931)	0	0	(2,518,979)
04-160	AGRICULTURE AND FORESTRY	(7,040,756)	(5,625,414)	(7,723,958)	(4,369,604)	0	0	(24,759,732)
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	101,112	(153,541)	(195,929)	(109,796)	0	0	(358,155)
04-165	COMMISSIONER OF INSURANCE	(1,905,539)	(1,689,955)	(2,428,754)	(1,402,049)	0	0	(7,426,296)
05-251	DED-OFFICE OF SECRETARY	(443,697)	(254,557)	(310,851)	(191,456)	0	0	(1,200,561)
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	(231,655)	(179,838)	(331,626)	(210,835)	0	0	(953,954)
12-440	OFFICE OF REVENUE	(5,665,854)	(5,203,884)	(7,602,116)	(4,443,827)	0	0	(22,915,680)
8-D-12	LA SALES & USE COMMISSION FOR REMOTE SELLERS	0	0	0	0	0	0	0
17-560	STATE CIVIL SERVICE	(636,709)	(835,549)	(1,535,096)	(913,860)	0	0	(3,921,215)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	41,206	(30,065)	(251,934)	(173,035)	0	0	(413,828)

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
17-562	ETHICS ADMINISTRATION	(173,772)	(169,161)	(228,924)	(136,055)	0	0	(707,913)
17-565	BOARD OF TAX APPEALS	(21,917)	(25,298)	(50,267)	(35,571)	0	0	(133,052)
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	(442,803)	(318,786)	(433,586)	(275,534)	0	0	(1,470,710)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	(649,630)	(561,009)	(650,118)	(372,243)	0	0	(2,233,000)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	(377,448)	(331,415)	(441,659)	(255,236)	0	0	(1,405,758)
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	(92,071)	(71,307)	(189,067)	(141,118)	0	0	(493,563)
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	(431,500)	(397,654)	(471,410)	(284,880)	0	0	(1,585,443)
23-949	SUPREME COURT	(316,666)	(210,868)	(411,285)	(284,443)	0	0	(1,223,262)
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	(88,389)	(31,596)	(33,531)	(29,500)	0	0	(183,016)
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	(215,594)	(139,346)	(121,911)	(57,015)	0	0	(533,865)
23-CA2	JUDGES - 2ND CIRCUIT COURT OF APPEAL	(89,253)	(45,784)	(47,954)	(29,391)	0	0	(212,382)
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	(57,678)	(36,952)	(54,919)	(34,353)	0	0	(183,903)
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	(85,628)	(53,481)	(36,916)	(19,849)	0	0	(195,874)
21-800	OFFICE OF GROUP BENEFITS	(787,261)	(528,317)	(997,531)	(609,293)	0	0	(2,922,401)
21-804	OFFICE OF RISK MANAGEMENT	(867,937)	(685,154)	(669,107)	(338,227)	0	0	(2,560,425)
SA-951	HOUSE OF REPRESENTATIVES	(100,829)	(156,793)	(292,393)	(186,957)	0	0	(736,971)
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	(9,955)	(8,441)	(10,587)	(6,727)	0	0	(35,710)
SA-955	LEGISLATIVE FISCAL OFFICE	(30,064)	(21,636)	(14,105)	(4,775)	0	0	(70,582)
SA-962	LOUISIANA STATE LAW INSTITUTE	(75,711)	(47,120)	(48,090)	(27,271)	0	0	(198,193)
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	(1,223,509)	(1,002,785)	(1,275,811)	(727,163)	0	0	(4,229,268)
SA 952	SENATE	(424,830)	(273,583)	(232,827)	(121,619)	0	0	(1,052,859)
06-261	DCRT - OFFICE OF THE SECRETARY	(112,154)	(99,671)	(306,853)	(240,789)	0	0	(759,466)
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(698,659)	(615,015)	(704,900)	(354,266)	0	0	(2,372,840)
06-263	DCRT - OFFICE OF STATE MUSEUMS	(228,701)	(242,641)	(397,725)	(243,630)	0	0	(1,112,696)
06-264	DCRT - OFFICE OF STATE PARKS	(1,392,063)	(1,128,400)	(1,726,551)	(1,064,416)	0	0	(5,311,430)
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(295,857)	(240,278)	(265,448)	(140,826)	0	0	(942,409)
06-267	DCRT - OFFICE OF TOURISM	(266,289)	(208,985)	(319,345)	(221,197)	0	0	(1,015,816)
07-273	DOTD - ADMINISTRATION	(2,358,008)	(1,952,374)	(2,542,599)	(1,448,224)	0	0	(8,301,205)
07-276	DOTD - ENGINEERING & OPERATIONS	(43,054,557)	(35,171,311)	(47,436,593)	(27,539,230)	0	0	(153,201,692)
08-400	DPSC - CORRECTIONS	(35,016,436)	(31,186,070)	(43,149,168)	(25,928,850)	0	0	(135,280,524)
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	(6,999,172)	(6,135,087)	(6,801,758)	(3,726,992)	0	0	(23,663,008)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(1,543,356)	(1,445,885)	(1,798,411)	(970,766)	0	0	(5,758,418)
08-419	DPSC - OFFICE OF STATE POLICE	(16,720,196)	(15,291,777)	(23,937,721)	(15,135,434)	0	0	(71,085,127)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	(5,162,902)	(4,362,994)	(5,791,339)	(3,370,133)	0	0	(18,687,368)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	(738,763)	(724,618)	(1,069,981)	(608,399)	0	0	(3,141,762)
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	18,631	(45,937)	(61,674)	(636)	0	0	(89,616)
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(36,520)	(31,173)	(55,816)	(35,934)	0	0	(159,444)

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(239,347)	(220,683)	(172,757)	(81,258)	0	0	(714,045)
17-563	STATE POLICE COMMISSION	(67,917)	(41,846)	(36,569)	(23,900)	0	0	(170,231)
09-303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	(93,752)	(34,704)	(69,662)	(53,423)	0	0	(251,540)
09-305	LDH - MEDICAL VENDOR ADMINISTRATION	(7,391,871)	(7,226,779)	(10,938,151)	(6,249,273)	0	0	(31,806,074)
09-307	LDH-OFFICE OF THE SECRETARY	(3,030,865)	(2,667,207)	(4,275,086)	(2,528,163)	0	0	(12,501,321)
09-320	LDH - OFFICE OF AGING AND ADULT SERVICES	(3,452,342)	(2,927,666)	(3,891,696)	(2,167,781)	0	0	(12,439,484)
09-324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	4,377	(16,090)	(51,105)	(31,537)	0	0	(94,354)
09-326	LDH - OFFICE OF PUBLIC HEALTH	(9,595,116)	(8,133,109)	(12,033,237)	(7,122,642)	0	0	(36,884,104)
09-330	LDH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	(15,058,743)	(12,420,493)	(16,231,868)	(8,983,520)	0	0	(52,694,624)
09-340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(16,082,786)	(12,975,892)	(15,803,116)	(8,825,218)	0	0	(53,687,011)
09-350	LDH-OFFICE ON WOMEN'S HEALTH (effective 7/1/22)	0	0	0	0	0	0	0
10-360	DCFS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	(27,350,443)	(25,199,192)	(38,797,802)	(22,592,941)	0	0	(113,940,378)
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	(737,819)	(692,135)	(1,343,326)	(875,655)	0	0	(3,648,935)
11-431	DNR - OFFICE OF THE SECRETARY	(569,922)	(494,999)	(784,141)	(456,230)	0	0	(2,305,292)
11-432	DNR - OFFICE OF CONSERVATION	(1,451,401)	(1,065,774)	(1,358,313)	(806,346)	0	0	(4,681,834)
11-434	DNR - OFFICE OF MINERAL RESOURCES	(627,641)	(594,663)	(792,150)	(439,562)	0	0	(2,454,016)
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	(142,020)	(88,807)	(331,104)	(261,086)	0	0	(823,017)
13-856	DEQ - OFFICE OF ENVIRONMENTAL QUALITY	(6,326,032)	(5,586,366)	(8,068,838)	(4,752,511)	0	0	(24,733,748)
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	(9,201,188)	(8,148,437)	(11,825,706)	(6,651,563)	0	0	(35,826,894)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	142,109	78,176	(127,431)	(119,882)	0	0	(27,028)
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	(5,641,040)	(4,886,498)	(6,729,942)	(3,878,185)	0	0	(21,135,665)
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(940,570)	(933,702)	(1,439,683)	(919,697)	0	0	(4,233,651)
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(652,139)	(822,376)	(1,646,647)	(1,123,503)	0	0	(4,244,665)
19-656	SPECIAL SCHOOL DISTRICTS	(3,416,653)	(3,468,305)	(4,602,758)	(2,413,993)	0	0	(13,901,709)
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(697,609)	(658,770)	(740,390)	(389,573)	0	0	(2,486,342)
19-658	THRIVE ACADEMY	38,107	(20,248)	(124,746)	(113,866)	0	0	(220,754)
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(518,602)	(405,057)	(588,053)	(342,452)	0	0	(1,854,164)
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	(141,848)	(180,377)	(176,889)	(53,251)	0	0	(552,365)
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(316,515)	(291,697)	(512,284)	(327,476)	0	0	(1,447,973)
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(3,806,398)	(3,233,697)	(4,341,151)	(2,533,031)	0	0	(13,914,277)
19-682	DOE - RECOVERY SCHOOL DISTRICT	(268,293)	(95,793)	(137,811)	(106,759)	0	0	(608,656)
	Government-Wide Entry Subtotals	(273,691,015)	(237,362,436)	(333,578,630)	(195,289,905)	0	0	(1,039,921,986)
6-4	DIVISION OF ADMINISTRATIVE LAW	(279,670)	(210,128)	(395,250)	(266,149)	0	0	(1,151,197)
6-6	OFFICE OF AIRCRAFT SERVICES	14,109	(8,758)	(57,942)	(33,786)	0	0	(86,377)
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	(5,417,788)	(4,845,005)	(7,460,808)	(4,638,648)	0	0	(22,362,249)
6-7	Administrative Services (now part of 815)	(292,428)	(163,621)	(41,313)	0	0	0	(497,362)

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
6-7	Office of Telecommunication Services (now part of 815)	(321,568)	(228,327)	(74,982)	0	0	0	(624,878)
6-9	OFFICE OF STATE PROCUREMENT	(551,248)	(437,288)	(515,291)	(280,490)	0	0	(1,784,317)
	Subtotal Internal Service Totals	(6,848,593)	(5,893,127)	(8,545,586)	(5,219,073)	0	0	(26,506,379)
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)							
	BATON ROUGE COMMUNITY COLLEGE	(2,424,404)	(2,010,823)	(2,295,972)	(1,255,263)	0	0	(7,986,461)
	BOSSIER PARISH COMMUNITY COLLEGE	(884,175)	(614,406)	(820,017)	(502,408)	0	0	(2,821,006)
	DELGADO COMMUNITY COLLEGE	(3,912,390)	(3,290,146)	(4,331,314)	(2,542,974)	0	0	(14,076,824)
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(382,369)	(328,903)	(552,193)	(354,384)	0	0	(1,617,849)
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	(277,196)	(298,969)	(708,540)	(481,936)	0	0	(1,766,642)
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	(2,204,710)	(2,058,636)	(1,877,717)	(845,607)	0	0	(6,986,669)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	(574,527)	(551,985)	(683,873)	(393,432)	0	0	(2,203,817)
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	(612,400)	(459,972)	(406,385)	(187,457)	0	0	(1,666,214)
	LOUISIANA DELTA COMMUNITY COLLEGE	(1,078,734)	(874,963)	(1,075,359)	(595,504)	0	0	(3,624,559)
	NUNEZ COMMUNITY COLLEGE	(501,127)	(623,084)	(823,750)	(464,256)	0	0	(2,412,217)
	RIVER PARISHES COMMUNITY COLLEGE	(535,423)	(443,616)	(605,029)	(360,047)	0	0	(1,944,115)
	SOUTH LA COMMUNITY COLLEGE	(2,142,903)	(1,905,730)	(2,291,356)	(1,276,504)	0	0	(7,616,493)
	SOWELA TECHNICAL COMMUNITY COLLEGE	(805,629)	(635,969)	(836,431)	(512,804)	0	0	(2,790,833)
	Total LCTCS	(16,335,987)	(14,097,202)	(17,307,935)	(9,772,576)	0	0	(57,513,700)
7-10	FEDERAL PROPERTY ASSISTANCE	21,579	57,391	(68,083)	(93,815)	0	0	(82,928)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	(283,451)	(250,312)	(290,824)	(159,382)	0	0	(983,969)
7-12	PRISON ENTERPRISES	(514,688)	(324,940)	(642,790)	(495,979)	0	0	(1,978,397)
	Total Proprietary Funds	(776,560)	(517,861)	(1,001,697)	(749,176)	0	0	(3,045,294)
7-15-1	BARBERS EXAMINERS BOARD	(36,954)	(34,605)	(44,565)	(25,528)	0	0	(141,651)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(10,008)	(8,341)	(10,121)	(6,018)	0	0	(34,488)
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(28,308)	(24,569)	(21,098)	(8,239)	0	0	(82,214)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(19,577)	(13,137)	(27,596)	(19,076)	0	0	(79,385)
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	(116)	(70)	(406)	(363)	0	0	(954)
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	(4,466)	(5,778)	(12,850)	(8,832)	0	0	(31,926)
7-15-12	LOUISIANA BOARD OF PHARMACY	(95,142)	(87,547)	(140,834)	(89,277)	0	0	(412,800)
7-15-13	LOUISIANA CEMETERY BOARD	(45,840)	(23,669)	(20,575)	(10,134)	0	0	(100,218)
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	(130,718)	(135,363)	(105,428)	(37,473)	0	0	(408,982)
7-15-17	LOUISIANA REAL ESTATE COMMISSION	(7,491)	(50,078)	(210,564)	(128,897)	0	0	(397,029)

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	(51,314)	(36,113)	(43,730)	(27,389)	0	0	(158,545)
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	(5,101)	(3,013)	(14,121)	(10,966)	0	0	(33,201)
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(174,680)	(167,640)	(344,015)	(232,713)	0	0	(919,048)
7-15-27	LOUISIANA STATE BOARD OF NURSING	(364,260)	(324,076)	(379,412)	(217,476)	0	0	(1,285,224)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(70,742)	(56,308)	(77,493)	(46,567)	0	0	(251,111)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(49,431)	(51,600)	(65,571)	(37,433)	0	0	(204,035)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	4,456	403	(7,810)	(6,175)	0	0	(9,126)
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	(3,415)	(2,778)	(3,059)	(1,678)	0	0	(10,931)
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(13,024)	154	(35,369)	(34,257)	0	0	(82,496)
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	(11,437)	(9,540)	(8,819)	(3,786)	0	0	(33,582)
7-15-39	STATE BOARD OF VETERINARY MEDICINE	(9,415)	(3,911)	163	(374)	0	0	(13,538)
7-15-45	CHIROPRACTIC EXAMINERS BOARD	(16,610)	(12,146)	(12,121)	(6,789)	0	0	(47,667)
7-15-49	LA BD OF DIETETICS & NUTRITION	1,516	989	(58)	(338)	0	0	2,109
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	431	(2,845)	(11,257)	(8,297)	0	0	(21,968)
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	(1,495)	(3,953)	(17,626)	(13,225)	0	0	(36,300)
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(18,674)	(10,727)	(14,353)	(9,157)	0	0	(52,912)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	(21,344)	(19,093)	(17,191)	(9,361)	0	0	(66,990)
	Subtotal Enterprise Boards	(1,183,161)	(1,085,353)	(1,645,880)	(999,819)	0	0	(4,914,214)
	Total LCTCS & Proprietary Fd & Ent Boards	(18,295,708)	(15,700,416)	(19,955,513)	(11,521,570)	0	0	(65,473,207)
	TOTAL FOR PRIMARY GOVERNMENT	(298,835,316)	(258,955,979)	(362,079,729)	(212,030,548)	0	0	(1,131,901,573)
	COMPONENT UNITS							
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	(1,099,412)	(1,124,349)	(1,724,541)	(1,030,390)	0	0	(4,978,692)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(1,197,135)	(961,946)	(1,186,505)	(705,203)	0	0	(4,050,789)
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	(834,064)	(711,860)	(934,137)	(543,237)	0	0	(3,023,298)
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(428,017)	(404,045)	(617,307)	(360,521)	0	0	(1,809,890)
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	(621,052)	(398,762)	(297,868)	(151,856)	0	0	(1,469,539)
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	(19,850)	0	0	0	0	0	(19,850)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(1,071,806)	(763,178)	(832,814)	(482,147)	0	0	(3,149,945)
20-27	NORTHEAST DELTA HUMAN SVC AUTH	(383,631)	(308,552)	(482,787)	(318,261)	0	0	(1,493,230)
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(103,880)	(82,340)	(115,788)	(72,909)	0	0	(374,918)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(212,547)	(151,930)	(175,271)	(103,451)	0	0	(643,199)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(71,747)	(62,629)	(59,483)	(31,134)	0	0	(224,993)

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
20-11-4	STATE PLUMBING BOARD OF LOUISIANA LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS	(19,416)	(19,121)	(24,074)	(10,113)	0	0	(72,724)
20-11-58	EXAMINERS	(5,278)	(3,846)	(4,837)	(3,227)	0	0	(17,189)
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(346,268)	(294,138)	(413,507)	(251,151)	0	0	(1,305,064)
20-14-4	BOSSIER LEVEE DISTRICT	0	0	0	0	0	0	0
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year	24,516	(8,171)	(68,362)	(38,123)	0	0	(90,139)
20-14-13	figures)	70,101	72,753	61,287	26,833	0	0	230,973
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	(268,551)	(262,746)	(454,573)	(298,672)	0	0	(1,284,542)
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(476,646)	(346,802)	(376,710)	(204,783)	0	0	(1,404,941)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	(131,349)	(130,923)	(157,407)	(86,871)	0	0	(506,550)
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	(892,781)	(824,966)	(885,762)	(425,437)	0	0	(3,028,946)
20-14-5	CADDO LEVEE DISTRICT	(80,134)	(47,183)	(48,121)	(23,113)	0	0	(198,550)
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	(25,086)	(17,300)	(28,110)	(17,972)	0	0	(88,468)
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	(266,796)	(193,208)	(232,114)	(136,545)	0	0	(828,664)
20-18	LOUISIANA HOUSING CORPORATION	(705,261)	(638,640)	(794,199)	(482,672)	0	0	(2,620,772)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	(681,144)	(671,701)	(961,255)	(525,246)	0	0	(2,839,346)
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(241,906)	(224,681)	(462,678)	(295,327)	0	0	(1,224,591)
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST LAKEFRONT MANAGEMENT AUTHORITY - combine with EAST	(284,568)	(208,914)	(423,273)	(233,495)	0	0	(1,150,249)
20-28-1	(formerly N.O. Levee District Non-flood side)	(63,978)	3,565	(5,262)	(11,047)	0	0	(76,721)
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	68,444	(248,695)	(343,128)	(208,092)	0	0	(731,471)
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and Algiers Levee Districts); SLFPA -	(172,139)	(132,725)	(183,705)	(110,823)	0	0	(599,393)
20-28-2	West does own OPEB valuation. WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA -	(223,975)	(229,787)	(412,881)	(257,999)	0	0	(1,124,642)
20-28-2	West has own OPEB valuation	(162,589)	(107,601)	(88,662)	(46,211)	0	0	(405,062)
20-31	SABINE RIVER AUTHORITY	(389,200)	(289,101)	(284,168)	(154,471)	0	0	(1,116,940)
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	(918,772)	(857,361)	(1,141,070)	(664,172)	0	0	(3,581,374)
20-C-1	LSU System							
	LSU - BATON ROUGE*	(12,209,599)	(9,122,951)	(10,452,504)	(5,713,273)	0	0	(37,498,327)
	LSU - ALEXANDRIA CAMPUS	(1,190,023)	(572,707)	(611,785)	(379,065)	0	0	(2,753,580)
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(6,325,742)	(5,332,078)	(7,034,513)	(4,200,899)	0	0	(22,893,232)

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
	LSU - EUNICE CAMPUS	(190,952)	(131,513)	(188,629)	(119,560)	0	0	(630,654)
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	(3,056,087)	(2,794,646)	(3,288,795)	(1,884,862)	0	0	(11,024,389)
	PENNINGTON BIOMEDICAL RESEARCH CTR.	(235,056)	(331,498)	(433,614)	(266,984)	0	0	(1,267,151)
	LSUHSC - HEALTH CARE SERVICES DIVISION	(723,870)	(635,586)	(673,122)	(339,464)	0	0	(2,372,043)
	E A CONWAY MEDICAL CENTER	(1,577,717)	(1,077,876)	(1,157,265)	(637,053)	0	0	(4,449,911)
	EARL K LONG MEDICAL CENTER	(1,512,356)	(1,201,334)	(1,451,759)	(740,287)	0	0	(4,905,735)
	HUEY P LONG MEDICAL CENTER	(857,063)	(619,711)	(555,363)	(275,008)	0	0	(2,307,145)
	UNIVERSITY MEDICAL CENTER	(783,927)	(649,111)	(816,284)	(430,927)	0	0	(2,680,249)
	W O MOSS REGIONAL MEDICAL CENTER	(323,547)	(235,354)	(256,735)	(133,706)	0	0	(949,342)
	LALLIE KEMP REGIONAL MEDICAL CENTER	(882,619)	(643,119)	(997,933)	(632,659)	0	0	(3,156,331)
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	(230,006)	(239,834)	(366,668)	(193,676)	0	0	(1,030,184)
	LEONARD t CHABERT MEDICAL CENTER	(891,099)	(610,479)	(559,736)	(284,693)	0	0	(2,346,007)
	MEDICAL CENTER OF LA - NEW ORLEANS	(6,041,363)	(4,826,581)	(5,429,794)	(2,818,550)	0	0	(19,116,287)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(7,648,317)	(6,354,597)	(7,504,521)	(3,973,601)	0	0	(25,481,035)
	LSU - SHREVEPORT	(825,783)	(427,427)	(515,506)	(315,201)	0	0	(2,083,917)
	Total - LSU	(45,505,125)	(35,806,401)	(42,294,524)	(23,339,470)	0	0	(146,945,519)
20-C-2	University of Louisiana System:							
	GRAMBLING STATE UNIVERSITY	(3,580,093)	(2,771,222)	(2,879,364)	(1,584,611)	0	0	(10,815,290)
	LA TECH UNIVERSITY	(6,326,147)	(5,115,766)	(6,651,537)	(3,858,927)	0	0	(21,952,377)
	MCNEESE STATE UNIVERSITY	(3,775,528)	(3,156,213)	(4,253,799)	(2,548,347)	0	0	(13,733,886)
	NICHOLLS STATE UNIVERSITY	(3,892,199)	(3,265,284)	(4,655,067)	(2,803,843)	0	0	(14,616,392)
	NORTHWESTERN STATE UNIVERSITY	(4,378,362)	(3,662,554)	(4,890,483)	(2,987,429)	0	0	(15,918,828)
	SOUTHEASTERN LA UNIVERSITY	(7,618,385)	(6,104,257)	(8,164,622)	(4,894,894)	0	0	(26,782,158)
	UNIVERSITY OF LA @ LAFAYETTE	(9,682,923)	(8,367,903)	(12,074,681)	(7,252,981)	0	0	(37,378,488)
	UNIVERSITY OF LA @ MONROE	(5,271,980)	(4,394,516)	(5,670,465)	(3,283,344)	0	0	(18,620,305)
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(159,040)	(172,549)	(230,793)	(124,804)	0	0	(687,185)
	UNIVERSITY OF NEW ORLEANS	(5,337,414)	(3,867,370)	(5,042,886)	(3,145,317)	0	0	(17,392,987)
	Total - ULS	(50,022,072)	(40,877,634)	(54,513,695)	(32,484,495)	0	0	(177,897,896)
20-C-3	Southern University System:							
	SOUTHERN UNIVERSITY - BATON ROUGE	(6,561,623)	(5,348,755)	(7,328,922)	(4,275,940)	0	0	(23,515,240)
	SOUTHERN UNIVERSITY - NEW ORLEANS	(1,665,450)	(1,153,235)	(1,054,042)	(614,887)	0	0	(4,487,614)
	SOUTHERN UNIVERSITY-SHREVEPORT	(1,253,656)	(1,109,481)	(1,251,191)	(676,404)	0	0	(4,290,733)
	Total Southern	(9,480,730)	(7,611,471)	(9,634,155)	(5,567,231)	0	0	(32,293,587)

Exhibit B

OSRAP Number	Employer Name	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Amortization Year 2027	Amortization Year 2028	Thereafter	Total of Amortization
20-C-5	BOARD OF REGENTS	(1,166,820)	(972,920)	(1,602,485)	(1,040,748)	0	0	(4,782,974)
TOTAL OGB PLAN - COMPONENT UNITS		(118,410,664)	(95,919,309)	(122,203,929)	(70,689,781)	0	0	(407,223,684)
FIDUCIARY FUNDS								
8C01	Louisiana School Employees' Retirement System (571) - LSERS	(415,479)	(372,873)	(458,447)	(275,634)	0	0	(1,522,433)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	(1,034,456)	(922,202)	(1,340,025)	(818,586)	0	0	(4,115,268)
8C03	Louisiana Teachers' Retirement System (573) - TRSL	(1,181,413)	(1,034,623)	(1,637,508)	(994,389)	0	0	(4,847,933)
8C04	Louisiana State Police Retirement System (575) - LSPRS	55,789	54,598	12,417	(6,264)	0	0	116,540
TOTAL		(419,821,539)	(357,150,388)	(487,707,221)	(284,815,202)	0	0	(1,549,494,350)