

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

JEFF LANDRY  
GOVERNOR



TAYLOR F. BARRAS  
COMMISSIONER OF ADMINISTRATION

May 23, 2025

**OSRAP MEMORANDUM**

TO: Fiscal Officers  
All Proprietary Entities

FROM: Brian Fleming, CPA  
Director

SUBJECT: GASB 68 Net Pension Liability and Related Amounts for FY 2025 Annual  
Fiscal Report (AFR)

Attached is the Schedule of Employer Pension Amounts for FY 2025 (Exhibit 1), which is located on OSRAP's website at <https://www.doa.la.gov/doa/osrap/>. Select "AFR Packets," and then select the link "2025 Pension Liability and Related Amounts for BTAs and Internal Service Funds." The pension schedule includes the pension expense, revenues, deferred inflows and outflows related to pensions, and the pension liability for the primary government proprietary funds reported in the State's Annual Comprehensive Financial Report (ACFR). If your entity has a pension liability and is reported as an internal service fund or business-type activity (BTA) in the State's ACFR, please use the pension amounts on the attached schedule (Schedule of Employer Pension Amounts, Exhibit 1) when preparing your entity's Annual Fiscal Report (AFR). The pension information for LASERS and TRSL are listed separately on the schedule.

The amounts reflected on Exhibit 1 for the deferred inflows and outflows are FY 2025 ending balances. Exhibit 3 displays the future amortization for each agency presented on Exhibit 1. The journal entries that should be recorded by your entity may be calculated by taking the difference between the prior year ending balances and the current year ending balances for the pension related accounts as illustrated in Exhibit 2. Exhibit 2 reflect the 2025 pension information for Prison Enterprises and **should be used as a guide** in preparing your entity's pension journal entries. Prison Enterprises participates in LASERS and TRSL, so the pension amounts in Exhibit 2 combine the amounts from both retirement systems for this agency. The 2024 figures in the sample exhibits were taken from Exhibit 1 for FY 2024 on OSRAP's website. The pension schedules from prior years are retained on OSRAP's website so that entities can access prior pension information. The deferred inflows and outflows for the differences between expected and actual return on plan investments are netted for each plan as required by GASB Statement 68.

The various deferred inflows related to pensions should be combined and entered on one account line on the Statement of Net Position (SNP) in the BTA AFR portal and the various deferred outflows related to pensions should be combined and reported on one account line on the SNP.

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Grant revenue should be recorded in the nonoperating section of the Statement of Revenue, Expenses, and Changes in Net Position. For LASERS, the grant revenue represents the employer's share of payments made by the State to LASERS pursuant to various legislative acts during fiscal year 2024.

The attached pension schedule does not include the amount for the last journal entry in the examples for current year contributions made subsequent to the measurement date. As a reminder, deferred outflows related to pensions on your entity's FY 2025 financial statements should equal your agency's deferred outflows listed on the pension schedule, plus the amount of the current year (FY 2025) pension contributions made subsequent to the measurement date. All of your agency's deferred inflows related to pensions can be obtained from the pension schedule.

If you have questions regarding pension reporting, please contact Latoya McCutcheon at (225) 219-4445 or [Latoya.mccutcheon@la.gov](mailto:Latoya.mccutcheon@la.gov).

BF:LM

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2025

Exhibit 1

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2025	LASERS	806	0.05615%	0.05%	DOA - LA PROPERTY ASSISTANCE AGENCY	\$564,737.45	(\$3,615,844.01)	(\$3,053,560.42)	\$0.00	\$21,345.32
2025	LASERS	807	0.00784%	0.01%	DOA - FEDERAL PROPERTY ASSISTANCE	\$135,136.58	(\$949,142.32)	(\$426,356.43)	\$0.00	\$2,980.36
2025	LASERS	811	0.15392%	0.15%	DOC - PRISON ENTERPRISES	\$1,539,901.07	(\$9,866,930.13)	(\$8,370,507.91)	\$0.00	\$58,512.41
2025	LASERS	815	2.41152%	2.47%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$23,359,075.13	(\$165,605,254.01)	(\$131,143,758.05)	\$0.00	\$916,734.98
2025	LASERS	816	0.18570%	0.19%	DIV OF ADMINISTRATIVE LAW	\$1,993,577.00	(\$12,555,051.11)	(\$10,098,774.16)	\$0.00	\$70,593.52
2025	LASERS	820	0.24173%	0.26%	OFFICE OF STATE PROCUREMENT	\$2,361,879.42	(\$17,099,956.85)	(\$13,145,808.72)	\$0.00	\$91,893.22
2025	LASERS	829	0.00873%	0.01%	DOA - OFFICE OF AIRCRAFT SERVICES	\$59,755.85	(\$422,361.64)	(\$474,756.59)	\$0.00	\$3,318.69
2025	LASERS	7-15-30	0.02608%	0.04%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$328,125.00	(\$2,512,081.19)	(\$1,418,287.72)	\$0.00	\$9,914.26
2025	LASERS	7-15-31	0.01178%	0.01%	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$110,997.00	(\$657,304.48)	(\$640,622.29)	\$0.00	\$4,478.15
2025	LASERS	7-15-32	0.00562%	0.01%	BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$57,217.00	(\$382,869.82)	(\$305,627.95)	\$0.00	\$2,136.43
2025	LASERS	7-15-35	0.00871%	0.01%	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$54,658.00	(\$382,869.82)	(\$473,668.94)	\$0.00	\$3,311.09
2025	LASERS	7-15-36	0.02050%	0.02%	LOUISIANA BOARD OF CPAS	\$192,253.59	(\$1,065,609.71)	(\$1,114,835.06)	\$0.00	\$7,793.04
2025	LASERS	7-15-38	0.00701%	0.01%	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$59,113.00	(\$483,272.75)	(\$381,219.21)	\$0.00	\$2,664.84
2025	LASERS	7-15-39	0.00543%	0.00%	LA VETERINARY BOARD	\$46,585.00	(\$251,007.31)	(\$295,295.34)	\$0.00	\$2,064.20
2025	LASERS	7-15-45	0.00610%	0.01%	LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$62,500.00	(\$433,740.64)	(\$331,731.41)	\$0.00	\$2,318.90
2025	LASERS	7-15-49	0.00221%	0.00%	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	\$21,529.00	(\$150,604.39)	(\$120,184.66)	\$0.00	\$840.13
2025	LASERS	7-15-51	0.00992%	0.01%	LA LICENSED PROFESSIONAL COUNSELORS	\$96,083.00	(\$650,610.95)	(\$539,471.40)	\$0.00	\$3,771.07
2025	LASERS	7-15-54	0.01087%	0.01%	LOUISIANA PHYSICAL THERAPY BOARD	\$103,563.43	(\$722,901.06)	(\$591,134.49)	\$0.00	\$4,132.21
2025	LASERS	7-15-57	0.00996%	0.01%	LA STATE BD OF WHOLESALE DRUG DISTRIB	\$95,541.36	(\$682,070.54)	(\$541,646.69)	\$0.00	\$3,786.28
2025	LASERS	7-15-59	0.00538%	0.01%	LOUISIANA BOARD OF MASSAGE THERAPY	\$72,013.00	(\$422,361.64)	(\$292,576.23)	\$0.00	\$2,045.20
2025	LASERS	7-15-63	0.13172%	0.13%	LA STATE LICENSING BOARD OF CONTRACTORS	\$647,315.51	(\$8,388,999.07)	(\$7,163,223.12)	\$0.00	\$50,073.12
2025	LASERS	7-15-1	0.00699%	0.01%	LA ST BD BARBER EXAMINERS	\$23,806.00	(\$399,603.64)	(\$380,131.56)	\$0.00	\$2,657.24

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2025

Exhibit 1

Fiscal Year	Pension System	Employer Number	CYProportion	PYProportion	Employer Name	Actual Contributions	Beginning Net Pension Liability	Ending Net Pension Liability	EB Defer Outflow Diff between Expected and Actual Experience	EB Defer Outflow Changes in Assumptions
2025	LASERS	7-15-3	0.00239%	0.00%	BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$23,747.00	(\$169,346.27)	(\$129,973.45)	\$0.00	\$908.55
2025	LASERS	7-15-5	0.00290%	0.00%	BD OF EXAMINERS - NURSING FACILITY ADMIN	\$27,921.00	(\$196,120.38)	(\$157,708.37)	\$0.00	\$1,102.43
2025	LASERS	7-15-6	0.03132%	0.03%	LA BOARD REGISTRATION PROF ENGINEERS	\$279,993.81	(\$1,879,542.76)	(\$1,703,250.44)	\$0.00	\$11,906.24
2025	LASERS	7-15-11	0.01069%	0.01%	LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$102,382.00	(\$732,272.00)	(\$581,345.70)	\$0.00	\$4,063.78
2025	LASERS	7-15-12	0.08204%	0.08%	LA BOARD OF PHARMACY	\$779,840.44	(\$5,451,209.48)	(\$4,461,515.52)	\$0.00	\$31,187.36
2025	LASERS	7-15-13	0.00187%	0.01%	LA CEMETERY BOARD	\$33,229.00	(\$493,982.39)	(\$101,694.71)	\$0.00	\$710.88
2025	LASERS	7-15-17	0.06184%	0.05%	LA REAL ESTATE COMM	\$554,828.00	(\$3,411,691.39)	(\$3,362,995.12)	\$0.00	\$23,508.36
2025	LASERS	7-15-21	0.02335%	0.02%	LA STATE BOARD OF DENTISTRY	\$219,434.00	(\$1,501,358.41)	(\$1,269,824.32)	\$0.00	\$8,876.46
2025	LASERS	7-15-23	0.00779%	0.01%	LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$74,310.00	(\$587,022.44)	(\$423,637.32)	\$0.00	\$2,961.35
2025	LASERS	7-13	0.79404%	0.86%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$7,750,905.00	(\$57,406,376.46)	(\$43,181,640.48)	\$0.00	\$301,852.87
2025	LASERS	7-15-26	0.15295%	0.16%	BOARD OF MEDICAL EXAMINERS	\$733,245.00	(\$10,410,444.63)	(\$8,317,757.18)	\$0.00	\$58,143.67
2025	LASERS	7-15-27	0.16055%	0.16%	LA STATE BOARD OF NURSING	\$1,527,795.00	(\$10,614,597.24)	(\$8,731,061.88)	\$0.00	\$61,032.79
2025	LASERS	7-15-10A	0.00644%	0.01%	LA BEHAVIOR ANALYST BOARD	\$62,982.40	(\$404,958.46)	(\$350,221.35)	\$0.00	\$2,448.15
2025	TRSL	807	0.00061%	0.00%	DOA - FEDERAL PROPERTY ASSISTANCE	\$8,212.85	(\$56,496.17)	(\$52,492.69)	\$2,979.40	\$1,405.08
2025	TRSL	811	0.00115%	0.00%	DOC - PRISON ENTERPRISES	\$1,159.42	(\$107,839.89)	(\$98,941.81)	\$5,615.77	\$2,648.39
2025	TRSL	815	0.02434%	0.03%	DOA - OFFICE OF TECHNOLOGY SERVICES	\$229,516.98	(\$2,385,946.23)	(\$2,101,175.31)	\$119,259.17	\$56,242.49
2025	TRSL	820	0.00172%	0.00%	OFFICE OF STATE PROCUREMENT	\$23,270.48	(\$161,533.85)	(\$148,671.73)	\$8,438.36	\$3,979.52
2025	TRSL	7-15-30	0.00286%	0.00%	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$38,637.00	(\$262,051.83)	(\$246,750.18)	\$14,005.12	\$6,604.80
2025	TRSL	7-15-54	0.00089%	0.00%	LOUISIANA PHYSICAL THERAPY BOARD	\$12,033.00	(\$75,659.67)	(\$76,839.63)	\$4,361.29	\$2,056.78
2025	TRSL	7-13	3.04308%	3.05%	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$42,572,177.00	(\$275,498,011.07)	(\$262,729,365.81)	\$14,912,075.93	\$7,032,517.95
2025	TRSL	7-15-27	0.00381%	0.00%	LA STATE BOARD OF NURSING	\$51,813.00	(\$352,626.49)	(\$329,115.35)	\$18,680.03	\$8,809.48

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2025

Exhibit 1

Fiscal Year	Pension System	Employer Number	EB Defer Outflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/t Prop Share of ER Contr & Act Contr	EB Defer Inflow Diff between Expected and Actual Experience	EB Defer Inflow Changes in Assumptions	EB Defer Inflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
2025	LASERS	806	\$0.00	\$69,335.42	\$11,086.98	(\$13,505.03)	\$0.00	(\$364,073.38)	\$0.00	\$0.00	\$463,803.18	\$16,913.46
2025	LASERS	807	\$0.00	\$0.00	\$29,690.30	(\$1,885.65)	\$0.00	(\$50,834.11)	(\$206,378.66)	\$0.00	(\$106,244.64)	\$2,361.56
2025	LASERS	811	\$0.00	\$211,912.47	\$26,305.18	(\$37,020.39)	\$0.00	(\$998,008.46)	\$0.00	\$0.00	\$445,927.85	\$46,363.67
2025	LASERS	815	\$0.00	\$0.00	\$28,578.33	(\$580,011.71)	\$0.00	(\$15,636,157.55)	(\$2,037,419.57)	\$0.00	\$12,165,151.79	\$726,396.25
2025	LASERS	816	\$0.00	\$0.00	\$99,602.02	(\$44,664.02)	\$0.00	(\$1,204,068.16)	(\$60,871.94)	\$0.00	\$1,170,870.18	\$55,936.41
2025	LASERS	820	\$0.00	\$0.00	\$13,051.25	(\$58,140.19)	\$0.00	(\$1,567,363.47)	(\$447,262.26)	\$0.00	\$571,877.76	\$72,813.73
2025	LASERS	829	\$0.00	\$78,775.45	\$0.00	(\$2,099.71)	\$0.00	(\$56,604.82)	\$0.00	(\$12,299.99)	\$109,938.05	\$2,629.64
2025	LASERS	7-15-30	\$0.00	\$0.00	\$38,060.22	(\$6,272.69)	\$0.00	(\$169,101.23)	(\$372,718.55)	\$0.00	(\$220,549.44)	\$7,855.80
2025	LASERS	7-15-31	\$0.00	\$63,801.60	\$0.00	(\$2,833.29)	\$0.00	(\$76,380.85)	\$0.00	(\$1,415.11)	\$89,272.56	\$3,548.36
2025	LASERS	7-15-32	\$0.00	\$0.00	\$1,456.17	(\$1,351.71)	\$0.00	(\$36,439.76)	(\$3,255.18)	\$0.00	\$27,190.07	\$1,692.85
2025	LASERS	7-15-35	\$0.00	\$97,330.00	\$0.00	(\$2,094.90)	\$0.00	(\$56,475.14)	\$0.00	(\$14,752.28)	\$144,801.55	\$2,623.62
2025	LASERS	7-15-36	\$0.00	\$149,087.42	\$0.00	(\$4,930.60)	\$0.00	(\$132,920.83)	\$0.00	(\$2,916.41)	\$121,962.09	\$6,174.99
2025	LASERS	7-15-38	\$0.00	\$0.00	\$0.00	(\$1,686.02)	\$0.00	(\$45,452.44)	(\$6,835.89)	(\$4,311.44)	\$11,227.52	\$2,111.55
2025	LASERS	7-15-39	\$0.00	\$54,687.09	\$0.00	(\$1,306.01)	\$0.00	(\$35,207.81)	\$0.00	(\$2,941.87)	\$21,212.70	\$1,635.62
2025	LASERS	7-15-45	\$0.00	\$0.00	\$1,778.61	(\$1,467.15)	\$0.00	(\$39,552.05)	(\$12,369.70)	\$0.00	\$22,342.92	\$1,837.44
2025	LASERS	7-15-49	\$0.00	\$0.00	\$87.16	(\$531.54)	\$0.00	(\$14,329.51)	(\$1,302.07)	\$0.00	\$9,614.44	\$665.69
2025	LASERS	7-15-51	\$0.00	\$6,510.37	\$114.25	(\$2,385.93)	\$0.00	(\$64,320.71)	\$0.00	\$0.00	\$173,662.41	\$2,988.10
2025	LASERS	7-15-54	\$0.00	\$2,278.63	\$0.00	(\$2,614.42)	\$0.00	(\$70,480.46)	\$0.00	(\$735.34)	\$86,129.46	\$3,274.25
2025	LASERS	7-15-57	\$0.00	\$0.00	\$0.00	(\$2,395.55)	\$0.00	(\$64,580.07)	(\$7,486.92)	(\$349.82)	\$105,286.21	\$3,000.14
2025	LASERS	7-15-59	\$0.00	\$0.00	\$10,013.70	(\$1,293.98)	\$0.00	(\$34,883.61)	(\$30,273.21)	\$0.00	\$50,945.36	\$1,620.56
2025	LASERS	7-15-63	\$0.00	\$208,006.25	\$0.00	(\$31,680.91)	\$0.00	(\$854,064.94)	\$0.00	(\$312,731.06)	\$439,750.12	\$39,676.60
2025	LASERS	7-15-1	\$0.00	\$33,202.88	\$0.00	(\$1,681.21)	\$0.00	(\$45,322.76)	\$0.00	(\$21,868.32)	(\$31,191.83)	\$2,105.52

Schedule of Employer Pension Amounts  
Proprietary Funds Only  
For the Fiscal Year Ended June 30, 2025

Exhibit 1

Fiscal Year	Pension System	Employer Number	EB Defer Outflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Outflow Changes in Proportion	EB Defer Outflow Diff b/t Prop Share of ER Contr & Act Contr	EB Defer Inflow Diff between Expected and Actual Experience	EB Defer Inflow Changes in Assumptions	EB Defer Inflow Diff b/t Exp and Act Return on Plan Investments	EB Defer Inflow Changes in Proportion	EB Defer Inflow Diff b/t Prop Share of ER Contr & Act Contr	Pension Expense	Grant Revenue
2025	LASERS	7-15-3	\$0.00	\$0.00	\$326.51	(\$574.84)	\$0.00	(\$15,496.62)	(\$4,557.26)	\$0.00	\$15,512.09	\$719.91
2025	LASERS	7-15-5	\$0.00	\$0.00	\$0.00	(\$697.50)	\$0.00	(\$18,803.43)	(\$976.56)	(\$50.49)	(\$172,198.10)	\$873.54
2025	LASERS	7-15-6	\$0.00	\$105,467.96	\$0.00	(\$7,532.99)	\$0.00	(\$203,077.09)	\$0.00	(\$11,321.78)	\$200,150.71	\$9,434.19
2025	LASERS	7-15-11	\$0.00	\$0.00	\$0.00	(\$2,571.13)	\$0.00	(\$69,313.35)	(\$8,137.96)	(\$456.41)	\$41,469.89	\$3,220.03
2025	LASERS	7-15-12	\$0.00	\$19,531.10	\$0.00	(\$19,732.02)	\$0.00	(\$531,942.66)	\$0.00	(\$6,445.85)	\$205,738.03	\$24,712.03
2025	LASERS	7-15-13	\$0.00	\$0.00	\$7,579.83	(\$449.77)	\$0.00	(\$12,124.97)	(\$179,360.63)	\$0.00	(\$200,164.48)	\$563.28
2025	LASERS	7-15-17	\$0.00	\$353,838.48	\$0.00	(\$14,873.58)	\$0.00	(\$400,967.02)	\$0.00	(\$21,358.28)	\$584,438.53	\$18,627.40
2025	LASERS	7-15-21	\$0.00	\$29,947.69	\$0.00	(\$5,616.07)	\$0.00	(\$151,400.06)	\$0.00	(\$3,095.62)	\$205,076.31	\$7,033.47
2025	LASERS	7-15-23	\$0.00	\$0.00	\$0.00	(\$1,873.63)	\$0.00	(\$50,509.91)	(\$31,900.80)	(\$481.42)	\$30,064.80	\$2,346.50
2025	LASERS	7-13	\$0.00	\$0.00	\$39,146.90	(\$190,980.17)	\$0.00	(\$5,148,509.88)	(\$2,070,296.93)	\$0.00	(\$351,959.25)	\$239,180.13
2025	LASERS	7-15-26	\$0.00	\$0.00	\$0.00	(\$36,787.09)	\$0.00	(\$991,719.04)	(\$83,983.74)	(\$372,336.42)	(\$476,314.24)	\$46,071.48
2025	LASERS	7-15-27	\$0.00	\$64,127.12	\$0.00	(\$38,615.01)	\$0.00	(\$1,040,997.00)	\$0.00	(\$11,779.88)	\$498,261.32	\$48,360.75
2025	LASERS	7-15-10A	\$0.00	\$12,695.22	\$377.14	(\$1,548.93)	\$0.00	(\$41,756.59)	\$0.00	\$0.00	\$38,497.35	\$1,939.85
2025	TRSL	807	\$3,987.78	\$254.32	\$72.00	\$0.00	(\$1,344.08)	\$0.00	(\$1,139.99)	(\$34.63)	\$6,188.63	\$315.63
2025	TRSL	811	\$7,516.44	\$3,075.29	\$2,545.27	\$0.00	(\$2,533.41)	\$0.00	(\$94,835.77)	(\$11,521.84)	(\$19,882.81)	\$594.92
2025	TRSL	815	\$159,622.78	\$73,939.72	\$16,913.03	\$0.00	(\$53,800.65)	\$0.00	(\$129,796.75)	(\$147,846.81)	\$381,973.03	\$12,633.92
2025	TRSL	820	\$11,294.34	\$54,384.36	\$12,555.25	\$0.00	(\$3,806.74)	\$0.00	(\$76,904.25)	(\$1,185.65)	\$25,936.12	\$893.93
2025	TRSL	7-15-30	\$18,745.20	\$2,225.09	\$380.18	\$0.00	(\$6,318.04)	\$0.00	(\$4,581.18)	(\$137.80)	\$59,305.53	\$1,483.66
2025	TRSL	7-15-54	\$5,837.38	\$3,342.68	\$538.81	\$0.00	(\$1,967.48)	\$0.00	(\$3,550.48)	(\$41.97)	\$9,204.41	\$462.02
2025	TRSL	7-13	\$19,959,111.56	\$3,905,330.25	\$3,423,310.53	\$0.00	(\$6,727,192.35)	\$0.00	(\$9,308,980.41)	\$0.00	\$31,533,164.00	\$1,579,736.23
2025	TRSL	7-15-27	\$25,002.34	\$79,679.84	\$7,472.76	\$0.00	(\$8,427.01)	\$0.00	(\$68,756.29)	(\$2,248.45)	\$91,165.92	\$1,978.90

PRISON ENTERPRISES - Example Journal Entries

Exhibit 2

Deferred Outflows								Deferred Inflows					Pension Expense	Non-operating Grant Revenues
Net Pension Liability	Difference between Expected and Actual Experience	Changes in Assumptions	Difference between Expected and Actual Return on Plan Investments	Change in Proportion	Difference between Proportionate Share of Employer Contributions and Actual Contributions	Contributions Subsequent to the Measurement Date (Note 1)		Difference between Expected and Actual Experience	Changes in Assumptions	Difference between Expected and Actual Return on Plan Investments	Change in Proportion	Difference between Proportionate Share of Employer Contributions and Actual Contributions		
Beginning Balances from FY 24 (PY Exhibit 1, plus contributions subsequent to measurement date)	(9,974,770)	218,654	4,864	63,789	5,845	40,697	1,541,060	(6)	(3,516)	-	(812,435)	(333)		
Ending Balances (Exhibit 1)	(8,469,450)	5,616	61,161	7,516	214,988	28,850	JE #3	(37,020)	(2,533)	(998,008)	(94,836)	(11,522)	426,045	(46,959)
Difference - JE #1 below	1,505,320	(213,039)	56,297	(56,273)	209,142	(11,846)	(1,541,060)	(37,014)	983	(998,008)	717,600	(11,189)	426,045	(46,959)

Note 1 - The beginning balance of the deferred outflows for contributions subsequent to the measurement date are the actual contributions in fiscal year 2024. These were reported to OSRAP in the FY24 AFR pension disclosure.

Journal Entries

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

	Debit	Credit
Net Pension Liability	1,505,320	
Deferred Outflow - Contributions Made Subsequent to Measurement Data		(1,541,060)
Deferred Outflow - Difference between Expected and Actual Experience		(213,039)
Deferred Outflow - Change in Assumptions	56,297	
Deferred Outflow - Difference between Expected and Actual Returns on Plan Investments		(56,273)
Deferred Outflow - Change in Proportion	209,142	
Deferred Outflow - Difference between Proportionate Share of Employer Contributions and Actual		(11,846)
Deferred Inflow - Difference between Expected and Actual Experience		(37,014)
Deferred Inflow - Change in Assumptions	983	
Deferred Inflow - Difference between Expected and Actual Returns on Plan Investments		(998,008)
Deferred Inflow - Change in Proportion	717,600	
Deferred Inflow - Difference Between Proportionate Share of Employer Contributions and Actual		(11,189)
Pension Expense	426,045	
Non-operating grant revenue		(46,959)
	2,915,387	(2,915,387)

(2) To reclassify employer pension contributions made subsequent to the measurement date of June 30, 2024 (during fiscal year ended June 30, 2025) to deferred outflows. These contributions should be reported to OSRAP in FY25 AFR pension disclosure.

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

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2025	2026	(\$5,127,205.39)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2025	2027	\$1,330,242.17
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2025	2028	(\$1,984,301.26)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	LASERS	2025	2029	(\$1,287,522.72)
	71501	LA ST BD BARBER EXAMINERS	LASERS	2025	2026	(\$15,920.27)
	71501	LA ST BD BARBER EXAMINERS	LASERS	2025	2027	\$11,710.23
	71501	LA ST BD BARBER EXAMINERS	LASERS	2025	2028	(\$17,467.97)
	71501	LA ST BD BARBER EXAMINERS	LASERS	2025	2029	(\$11,334.17)
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2025	2026	(\$12,037.96)	
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2025	2027	\$10,788.83	
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2025	2028	(\$16,093.52)	
071510A	LA BEHAVIOR ANALYST BOARD	LASERS	2025	2029	(\$10,442.35)	
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2025	2026	(\$50,275.93)
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2025	2027	\$17,908.78
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2025	2028	(\$26,714.25)
	71511	LA ST BOARD OF ARCHITECTURAL EXAMINERS	LASERS	2025	2029	(\$17,333.66)
	71512	LA BOARD OF PHARMACY	LASERS	2025	2026	(\$306,798.35)
	71512	LA BOARD OF PHARMACY	LASERS	2025	2027	\$137,440.26
	71512	LA BOARD OF PHARMACY	LASERS	2025	2028	(\$205,017.47)
	71512	LA BOARD OF PHARMACY	LASERS	2025	2029	(\$133,026.50)
	71513	LA CEMETERY BOARD	LASERS	2025	2026	(\$179,072.15)
	71513	LA CEMETERY BOARD	LASERS	2025	2027	\$3,132.78
	71513	LA CEMETERY BOARD	LASERS	2025	2028	(\$4,673.12)
	71513	LA CEMETERY BOARD	LASERS	2025	2029	(\$3,032.17)
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2025	2026	\$9,606.50
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2025	2027	\$0.00
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2025	2028	\$0.00
	71514	LOUISIANA TAX FREE SHOPPING	LASERS	2025	2029	\$0.00
	71517	LA REAL ESTATE COMM	LASERS	2025	2026	\$91,358.77
	71517	LA REAL ESTATE COMM	LASERS	2025	2027	\$103,599.54
	71517	LA REAL ESTATE COMM	LASERS	2025	2028	(\$154,537.79)
	71517	LA REAL ESTATE COMM	LASERS	2025	2029	(\$100,272.54)
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2025	2026	(\$64,192.33)
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2025	2027	\$39,117.87
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2025	2028	(\$58,351.51)
	71521	LA STATE BOARD OF DENTISTRY	LASERS	2025	2029	(\$37,861.64)
	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2025	2026	(\$62,756.35)
	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2025	2027	\$13,050.46
	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2025	2028	(\$19,467.16)
	71523	LA STATE BD OF EMBALMERS & FUNERAL DIRS	LASERS	2025	2029	(\$12,631.36)
	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2025	2026	(\$1,052,690.21)
	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2025	2027	\$256,234.62
	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2025	2028	(\$382,221.14)
	71526	BOARD OF MEDICAL EXAMINERS	LASERS	2025	2029	(\$248,005.89)



Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	71527	LA STATE BOARD OF NURSING	LASERS	2025	2026	(\$573,656.09)
	71527	LA STATE BOARD OF NURSING	LASERS	2025	2027	\$268,966.78
	71527	LA STATE BOARD OF NURSING	LASERS	2025	2028	(\$401,213.50)
	71527	LA STATE BOARD OF NURSING	LASERS	2025	2029	(\$260,329.17)
	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2025	2026	(\$13,549.64)
	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2025	2027	\$4,003.93
	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2025	2028	(\$5,972.60)
	71503	BD OF EXAMINERS OF CERTIFIED SHORTHAND	LASERS	2025	2029	(\$3,875.35)
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2025	2026	(\$436,347.32)
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2025	2027	\$43,691.40
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2025	2028	(\$65,173.77)
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	LASERS	2025	2029	(\$42,288.29)
	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2025	2026	\$16,454.89
	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2025	2027	\$19,734.84
	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2025	2028	(\$29,438.15)
	71531	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	LASERS	2025	2029	(\$19,101.08)
	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2025	2026	(\$23,712.06)
	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2025	2027	\$9,415.09
	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2025	2028	(\$14,044.35)
	71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	LASERS	2025	2029	(\$9,112.74)
	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2025	2026	\$48,616.40
	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2025	2027	\$14,591.72
	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2025	2028	(\$21,766.24)
	71535	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	LASERS	2025	2029	(\$14,123.12)
	71536	LOUISIANA BOARD OF CPAS	LASERS	2025	2026	\$66,239.10
	71536	LOUISIANA BOARD OF CPAS	LASERS	2025	2027	\$34,343.31
	71536	LOUISIANA BOARD OF CPAS	LASERS	2025	2028	(\$51,229.38)
	71536	LOUISIANA BOARD OF CPAS	LASERS	2025	2029	(\$33,240.41)
	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2025	2026	(\$38,480.14)
	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2025	2027	\$11,743.74
	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2025	2028	(\$17,517.95)
	71538	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	LASERS	2025	2029	(\$11,366.60)
	71539	LA VETERINARY BOARD	LASERS	2025	2026	\$30,573.01
	71539	LA VETERINARY BOARD	LASERS	2025	2027	\$9,096.79
	71539	LA VETERINARY BOARD	LASERS	2025	2028	(\$13,569.54)
	71539	LA VETERINARY BOARD	LASERS	2025	2029	(\$8,804.66)
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2025	2026	(\$34,375.71)
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2025	2027	\$10,219.23
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2025	2028	(\$15,243.86)
	71545	LA ST BOARD OF CHIROPRACTIC EXAMINERS	LASERS	2025	2029	(\$9,891.05)
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2025	2026	(\$9,831.96)
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2025	2027	\$3,702.38
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2025	2028	(\$5,522.78)
	71549	LA ST BD OF EXAMINERS OF DIETETICS AND NUTRITION	LASERS	2025	2029	(\$3,583.48)

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2025	2026	(\$12,334.49)
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2025	2027	\$4,858.32
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2025	2028	(\$7,247.08)
	71505	BD OF EXAMINERS - NURSING FACILITY ADMIN	LASERS	2025	2029	(\$4,702.30)
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2025	2026	\$0.00
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2025	2027	\$0.00
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2025	2028	\$0.00
	71550	LA STATE BD OF EXAM OF INTERIOR DESIGNER	LASERS	2025	2029	\$0.00
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2025	2026	(\$32,054.63)
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2025	2027	\$16,618.81
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2025	2028	(\$24,790.02)
	71551	LA LICENSED PROFESSIONAL COUNSELORS	LASERS	2025	2029	(\$16,085.12)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2025	2026	(\$40,840.12)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2025	2027	\$18,210.33
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2025	2028	(\$27,164.07)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	LASERS	2025	2029	(\$17,625.53)
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2025	2026	(\$46,671.96)
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2025	2027	\$16,685.82
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2025	2028	(\$24,889.98)
	71557	LA STATE BD OF WHOLESALE DRUG DISTRIB	LASERS	2025	2029	(\$16,149.98)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2025	2026	(\$41,236.76)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2025	2027	\$9,013.03
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2025	2028	(\$13,444.59)
	71559	LOUISIANA BOARD OF MASSAGE THERAPY	LASERS	2025	2029	(\$8,723.58)
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2025	2026	(\$27,974.19)
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2025	2027	\$52,469.88
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2025	2028	(\$78,268.49)
	71506	LA BOARD REGISTRATION PROF ENGINEERS	LASERS	2025	2029	(\$50,784.86)
	71563	LA LICENSING BOARD OF CONTRACTORS	LASERS	2025	2026	(618,316.59)
	71563	LA LICENSING BOARD OF CONTRACTORS	LASERS	2025	2027	220,668.35
	71563	LA LICENSING BOARD OF CONTRACTORS	LASERS	2025	2028	(329,167.50)
	71563	LA LICENSING BOARD OF CONTRACTORS	LASERS	2025	2029	(213,581.80)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2025	2026	(\$138,513.06)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2025	2027	\$94,067.17
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2025	2028	(\$140,318.52)
806	711	DOA - LA PROPERTY ASSISTANCE AGENCY	LASERS	2025	2029	(\$91,046.30)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2025	2026	(\$207,257.43)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2025	2027	\$13,134.22
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2025	2028	(\$19,592.11)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	LASERS	2025	2029	(\$12,712.43)
811	712	DOC - PRISON ENTERPRISES	LASERS	2025	2026	(\$361,934.54)
811	712	DOC - PRISON ENTERPRISES	LASERS	2025	2027	\$257,859.65
811	712	DOC - PRISON ENTERPRISES	LASERS	2025	2028	(\$384,645.17)
811	712	DOC - PRISON ENTERPRISES	LASERS	2025	2029	(\$249,578.73)

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2025	2026	(\$11,411,641.41)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2025	2027	\$4,039,979.85
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2025	2028	(\$6,026,374.19)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	LASERS	2025	2029	(\$3,910,239.78)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2025	2026	(\$685,336.06)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2025	2027	\$311,100.16
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2025	2028	(\$464,063.20)
816	604	DIV OF ADMINISTRATIVE LAW	LASERS	2025	2029	(\$301,109.48)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2025	2026	(\$1,376,744.72)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2025	2027	\$404,966.30
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2025	2028	(\$604,081.84)
820	609	OFFICE OF STATE PROCUREMENT	LASERS	2025	2029	(\$391,961.20)
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2025	2026	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2025	2027	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2025	2028	\$0.00
821	608	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	LASERS	2025	2029	\$0.00
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2025	2026	\$32,436.17
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2025	2027	\$14,625.23
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2025	2028	(\$21,816.22)
829	606	DOA - OFFICE OF AIRCRAFT SERVICES	LASERS	2025	2029	(\$14,155.55)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2025	2026	(\$5,679,032.90)
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2025	2027	\$32,272,736.85
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2025	2028	\$4,650,422.11
	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	TRSL	2025	2029	\$1,952,047.40
	71527	LA STATE BOARD OF NURSING	TRSL	2025	2026	\$53,305.47
	71527	LA STATE BOARD OF NURSING	TRSL	2025	2027	\$22,356.90
	71527	LA STATE BOARD OF NURSING	TRSL	2025	2028	(\$16,280.66)
	71527	LA STATE BOARD OF NURSING	TRSL	2025	2029	\$831.01
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2025	2026	(\$2,438.42)
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2025	2027	\$29,451.53
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2025	2028	\$2,923.41
	71530	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	TRSL	2025	2029	\$986.85
	71536	LOUISIANA BOARD OF CPAS	TRSL	2025	2026	(\$17,127.15)
	71536	LOUISIANA BOARD OF CPAS	TRSL	2025	2027	\$0.00
	71536	LOUISIANA BOARD OF CPAS	TRSL	2025	2028	\$0.00
	71536	LOUISIANA BOARD OF CPAS	TRSL	2025	2029	\$0.00
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2025	2026	(\$1,273.64)
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2025	2027	\$9,487.62
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2025	2028	\$1,018.50
	71554	LOUISIANA PHYSICAL THERAPY BOARD	TRSL	2025	2029	\$1,344.53
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2025	2026	(\$275.61)
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2025	2027	\$6,047.39
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2025	2028	\$330.02
807	710	DOA - FEDERAL PROPERTY ASSISTANCE	TRSL	2025	2029	\$78.09

Employer Number	Controller Company Number	Employer Name	Pension System	Current Year	Amortization Year	Amortization Amount
811	712	DOC - PRISON ENTERPRISES	TRSL	2025	2026	(\$31,049.05)
811	712	DOC - PRISON ENTERPRISES	TRSL	2025	2027	(\$21,167.04)
811	712	DOC - PRISON ENTERPRISES	TRSL	2025	2028	(\$32,320.98)
811	712	DOC - PRISON ENTERPRISES	TRSL	2025	2029	(\$2,952.79)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2025	2026	(\$12,635.27)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2025	2027	\$191,344.74
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2025	2028	(\$45,737.08)
815	607	DOA - OFFICE OF TECHNOLOGY SERVICES	TRSL	2025	2029	(\$38,439.41)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2025	2026	(\$25,263.31)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2025	2027	(\$27,225.63)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2025	2028	(\$26,621.04)
816	604	DIV OF ADMINISTRATIVE LAW	TRSL	2025	2029	\$0.00
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2025	2026	\$4,810.29
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2025	2027	\$23,455.70
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2025	2028	(\$19,468.22)
820	609	OFFICE OF STATE PROCUREMENT	TRSL	2025	2029	(\$42.59)