Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

John Bel Edwards Governor



JAY DARDENNE Commissioner of Administration

July 24, 2018

OSRAP MEMORANDUM

- TO: Fiscal Officers All Proprietary and Discrete Component Unit Entities
- FROM: Afranie Adomako, CPA Director of Management and Finance DOA

SUBJECT: GASB 75 Other Postemployment Benefits (OPEB) Liability

Attached is the Schedule of Employer OPEB Amounts for FY 2018 (the OPEB schedule, Exhibit 1) and the Schedule of Future Amortization (Exhibit 2) 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 (<u>http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx</u>). Click on the tab "GASB 75 - 2018 OGB OPEB Liability and Related Amounts." The 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 Comprehensive Annual Financial Report (CAFR). 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 CAFR, please use the OPEB amounts on the attached schedule (Exhibit 1) when preparing your entity's Annual Fiscal Report (AFR). The Schedule of Future Amortization can be used for your entity's separately issued financial statements, but they are not needed for your AFR.

The amounts reflected on the Schedule of Employer OPEB Amounts for the deferred inflows and deferred outflows are FY 2018 ending balances. We have attached the OPEB journal entries for the Office of State Procurement to be used as a guide in preparing your entity's journal entries (Exhibit 3). The journal entries credit or debit various deferred inflows and deferred outflows accounts related to OPEB (difference between expected and actual experience, changes in assumptions, etc.). The various deferred inflows related to OPEB should be combined and entered on one account line on the Statement of Net Position (SNP) and the various deferred outflows related to OPEB should be combined and reported on one account line on the SNP.

The attached OPEB schedule includes estimated OGB benefit payments (employers' payments for retirees' OPEB health and life insurance premiums) made subsequent to the measurement date. If your entity is classified as an internal service fund or business-type activity (BTA) in the State's

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CAFR, please use the estimated amount when recording deferred outflows related to OPEB in the AFR. If your entity is classified as a discrete component unit (DCU), you may use either the estimated amount or the actual amount of benefit payments made subsequent to the measurement date. Also, if the estimated amount is blank on the attached schedule, then record the actual amount of benefit payments made subsequent to the measurement date.

In FY 2019, entities will credit deferred outflows related to OPEB for the same amount it debited the prior year for estimated benefit payments (employers' payments for retirees' OPEB health and life insurance premiums) made subsequent to the measurement date, and debit "Total OPEB Liability" for the other side of the journal entry. If there is a difference between the actual amount paid and the estimated amount, the difference should be taken to expense. If the difference is material, the difference should be restated (debit/credit beginning net position); however, it is very unlikely that the difference will be material.

AA:mr

OGB OPEB Spreadsheet Schedule of Employer OPEB Amounts for CAFR As of the Valuation dated July 1, 2017 FYE 6-30-18

														CAFF
OSRAP Number	Employer Name	Covered- Employee Payroll (dollars) as defined by GASB 75	Current Year Proportion	Prior Year Proportion	*Total OPEB Liability at 6/30/17 (dollars)	Restatement	**Total OPEB Liability at 6/30/17 (dollars), restated	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Differences in Expected and Actual Benefit Payments	Benefit Payments Made the Year Ending 6/30/17 (dollars)
	PRIMARY GOVERNMENT	1												
01-100	EXECUTIVE OFFICE	3,561,736	0.0588%	0.0588%	3,341,464	1,989,431	5,330,895	144,671	146,127	0	0	(347,380)	(7,553)	(160,425)
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0,001,700	0.0000%	0.0000%	49,906	(49,906)	0,000,000	0,07	140,127	0	0	(047,000)	(7,555)	(100,423)
01-102	INSPECTOR GENERAL	661.383	0.0153%	0.0153%	738.337	650,976	1.389.313	37.703	38.083	0 0	0	(90.532)	13.741	(57,519)
01-103	MENTAL HEALTH ADVOCACY SERVICE	1,476,303	0.0298%	0.0298%	1,739,584	965,109	2,704,694	73,400	74,139	0	0	(176,247)	(34,974)	(50,253)
01-106	LOUISIANA TAX COMMISSION	1,746,391	0.0794%	0.0794%	2,933,651	4,269,510	7,203,161	195,481	197,448	0	0	(469,383)	(3,270)	(223,705)
01-107	DIVISION OF ADMINISTRATION	26,924,893	1.1615%	1.1615%	56,833,805	48,550,376	105,384,181	2,859,934	2,888,721	0	0	(6,867,200)	324,132	(3,644,834)
~	HOMELAND SECURITY AND EMERGENCY	40.440.000	0 407 404	0 407 404	40.000.000	4 0 40 507	47 000 005	404 400	400.070	•	0	(4 407 00 4)	(400 775)	(54.000)
01-111	PREPAREDNESS	12,142,966	0.1874%	0.1874%	12,960,298	4,042,537	17,002,835	461,426	466,070	0	0	(1,107,964)	(480,775)	(54,992)
01-112		12,901,418	0.3190%	0.3190%	25,490,349	3,454,119	28,944,468	785,500	793,406	0	0	(1,886,122)	(586,379)	(325,674)
01-116	LOUISIANA PUBLIC DEFENDER BOARD LOUISIANA COMMISSION ON LAW ENFORCEMENT	1,236,536	0.0155%	0.0155%	550,660	851,170	1,401,830	38,043	38,426	0	0	(91,348)	(13,281)	(30,891)
01-129	AND THE ADMINISTRATION OF CRIMINAL JUSTICE	1.830.927	0.0705%	0.0705%	3,182,788	3.215.153	6.397.940	173.628	175,376	0	0	(416,912)	1,329	(202,931)
01-133	OFFICE OF ELDERLY AFFAIRS	2,609,504	0.0842%	0.0842%	3,512,817	4,130,635	7,643,452	207,429	209,517	0	0	(498,074)	(50,476)	(190,372)
01-254	LOUISIANA STATE RACING COMMISSION	1,991,243	0.0378%	0.0378%	2,691,841	737,419	3,429,260	93,064	94,001	0	0	(223,462)	(57,740)	(50,317)
01-255	OFFICE OF FINANCIAL INSTITUTIONS	4,635,110	0.2083%	0.2083%	8,218,775	10,682,177	18,900,952	512,937	518,100	0	0	(1,231,652)	94,145	(689,723)
03-130	DEPARTMENT OF VETERANS AFFAIRS	2,715,118	0.1044%	0.1044%	4,886,426	4,590,285	9,476,711	257,181	259,769	0	0	(617,535)	(9,651)	(288,964)
03-131	LOUISIANA WAR VETERANS HOME	2,437,771	0.1327%	0.1327%	6,256,748	5,784,770	12,041,519	326,785	330,074	0	0	(784,667)	52,572	(432,006)
03-132	NORTHEAST LOUISIANA WAR VETERANS HOME	3,512,973	0.0693%	0.0693%	6,481,789	(197,937)	6,283,852	170,532	172,249	0	0	(409,478)	(141,643)	(56,364)
03-134	SOUTHWEST LOUISIANA WAR VETERANS HOME	3,103,410	0.0545%	0.0545%	5,476,267	(527,642)	4,948,625	134,297	135,648	0	0	(322,470)	(102,298)	(53,635)
03-135	NORTHWEST LOUISIANA WAR VETERANS HOME	2,817,542	0.0440%	0.0440%	3,629,637	363,786	3,993,424	108,374	109,465	0	0	(260,225)	(116,814)	(9,020)
03-136	SOUTHEAST LOUISIANA WAR VETERANS HOME	2,741,179	0.0421%	0.0421%	4,486,136	(662,290)	3,823,846	103,772	104,817	0	0	(249,175)	(62,522)	(57,969)
04-139	SECRETARY OF STATE	24,465,559	0.8025%	0.8025%	36,645,904	36,169,423	72,815,327	1,976,075	1,995,965	0	0	(4,744,900)	(560,611)	(1,733,832)
04-141	OFFICE OF THE ATTORNEY GENERAL	22,636,698	0.5210%	0.5210%	33,917,866	13,354,714	47,272,580	1,282,892	1,295,804	0	0	(3,080,446)	(606,429)	(883,151)
04-146	LIEUTENANT GOVERNOR	581,185	0.0141%	0.0141%	948,437	329,712	1,278,148	34,687	35,036	0	0	(83,289)	14,588	(54,863)
04-147		3,349,365	0.1222% 0.1443%	0.1222% 0.1443%	5,393,358	5,694,023	11,087,380	300,891	303,920	0	0	(722,492)	(75,793)	(273,576)
04-158 04-160	PUBLIC SERVICE COMMISSION AGRICULTURE AND FORESTRY	3,471,070 26.057.859	1.6889%	1.6889%	6,801,632 53,320,664	6,289,665 99,914,978	13,091,297 153,235,642	355,274 4.158.536	358,850 4,200,393	0	0	(853,074)	(23,299) 518.845	(389,214)
04-160	COMMISSIONER OF INSURANCE	12,402,176	0.4902%	0.4902%	21,720,515	22,760,402	44,480,918	4,156,536	4,200,393	0	0	(9,985,367) (2,898,531)	(153,970)	(5,347,368) (1,247,643)
05-251	DED-OFFICE OF SECRETARY	2.288.084	0.4902 %	0.4902 %	2,138,140	6,938,084	9,076,225	246,312	248.791	0	0	(591,438)	95,208	(381,204)
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	4,547,778	0.0433%	0.0433%	4,976,559	(1,052,220)	3,924,338	106,499	107,571	0	0	(255,724)	(123,658)	(301,204)
12-440	OFFICE OF REVENUE	29.726.472	1.5241%	1.5241%	56,733,786	81,551,452	138,285,238	3,752,809	3,790,583	0	0	(9,011,147)	398,496	(4,755,925)
17-560	STATE CIVIL SERVICE	5.363.245	0.2209%	0.2209%	6,227,656	13,819,249	20,046,905	544,036	549,512	0	0	(1,306,326)	(48,026)	(583,661)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,122,759	0.0285%	0.0285%	1,182,365	1,407,251	2,589,616	70,277	70,985	0	0	(168,748)	(14,457)	(67,143)
17-562	ETHICS ADMINISTRATION	1,706,257	0.0319%	0.0319%	1,930,821	965,627	2,896,448	78,604	79,396	0	0	(188,743)	(30,496)	(60,772)
17-565	BOARD OF TAX APPEALS	259,659	0.0076%	0.0076%	280,331	405,237	685,568	18,605	18,792	0	0	(44,674)	(1,844)	(19,759)
	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT													
20-906	ATTORNEYS	0	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,563,728	0.0903%	0.0903%	4,790,601	3,399,937	8,190,538	222,276	224,514	0	0	(533,724)	(114,947)	(143,141)
23-CA1 23-CA4	COURT OF APPEAL, FIRST CIRCUIT COURT OF APPEAL, FOURTH CIRCUIT	4,521,980 3.342.013	0.1203% 0.0910%	0.1203% 0.0910%	7,160,282	3,754,653	10,914,935	296,211 224,143	299,193 226.399	0	0	(711,255)	(47,295)	(296,640)
23-CA4 23-CA2	COURT OF APPEAL, FOURTH CIRCUIT COURT OF APPEAL, SECOND CIRCUIT	3,342,013	0.0910%	0.0910%	5,952,839 4,298,055	2,306,498	8,259,337 3,928,080	224,143 106.601	226,399	0	0	(538,207)	(59,276)	(200,979) (77,112)
23-CA2 23-CA3	COURT OF APPEAL, SECOND CIRCUIT	2,535,293	0.0433%	0.0433%	4,298,055 6,995,661	(369,974) 1,926,813	3,928,080	242,140	244,577	0	0	(255,967) (581,419)	(46,664) (81,885)	(199,266)
23-0A3 23-949	SUPREME COURT	6.238.865	0.0983%	0.0983%	7,289,079	2,996,691	10,285,770	242,140	244,577 281,947	0	0	(670,257)	(81,005)	(199,200) (230,719)
23-949 23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	1,565,668	0.0324%	0.0324%	228,900	2,996,691	2,941,810	79,835	281,947 80,639	0	0	(191,699)	(93,390) 28,199	(120,897)
23-CA1 23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	1,598,965	0.0324 %	0.0325%	101.097	2,850,336	2,941,010	80.097	80,903	0	0	(191,099)	49.544	(120,897)
23-CA4 23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,143,490	0.0323 %	0.0323 %	164,608	1,462,638	1,627,246	44,160	44,605	0	0	(106,037)	(1,700)	(142,545)
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,170,754	0.0175%	0.0175%	238,884	1,351,608	1,590,492	43,163	43,597	0	Ő	(103,642)	6,044	(56,161)
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,100,529	0.0127%	0.0127%	161,552	993,959	1,155,511	31,358	31,674	0	0	(75,297)	9,831	(46,242)
21-800	OFFICE OF GROUP BENEFITS	1,880,348	0.3138%	0.3138%	22,642,568	5,826,542	28,469,110	772,600	780,376	0	0	(1,855,146)	548,134	(1,445,208)

														CAFF
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OSRAP Number	Employer Name	Covered- Employee Payroll (dollars) as defined by GASB 75	Current Year Proportion	Prior Year Proportion	*Total OPEB Liability at 6/30/17 (dollars)	Restatement	**Total OPEB Liability at 6/30/17 (dollars), restated	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Differences in Expected and Actual Benefit Payments	Benefit Payments Made the Year Ending 6/30/17 (dollars)
21-804	OFFICE OF RISK MANAGEMENT	2,196,565	0.1397%	0.1397%	8,011,173	4,666,916	12,678,089	344,060	347,523	0		(826,148)	86,760	(486,252)
SA-951	HOUSE OF REPRESENTATIVES	14,119,858	0.0558%	0.0558%	4,852,829	211,693	5,064,522	137,442	,	0	0	(330,022)	18,917	(178,502)
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	237,219	0.0009%	0.0009%	(66,806)	146,809	80,003	2,171	2,193	0	0	(5,213)	1,228	(3,749)
SA-955	LEGISLATIVE FISCAL OFFICE	1,605,672	0.0049%	0.0049%	1,498,283	(1,051,679)	446,604	12,120	12,242	0	0	(29,102)	14,849	(28,922)
SA-962	LOUISIANA STATE LAW INSTITUTE	313,823	0.0128%	0.0128%	746,818	410,670	1,157,489	31,412	- , -	0	0	(75,426)	11,005	(47,478)
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	16,094,958	0.2537%	0.2537%	15,038,141	7,979,095	23,017,237	624,646	630,933	0	0	(1,499,883)	(170,216)	(555,067)
SA 952		10,629,341	0.0708%	0.0708%	3,860,010	2,567,867	6,427,878	174,441	176,197	0	0	(418,863)	(25,990)	(176,556)
06-261 06-262	DCRT - OFFICE OF THE SECRETARY DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,083,238 1,964,307	0.0662% 0.1268%	0.0662% 0.1268%	3,440,854 4,147,218	2,562,506 7,361,378	6,003,360 11,508,596	162,920 312,322		0	0	(391,200) (749,940)	13,083 21,885	(202,252) (384,526)
06-262	DCRT - OFFICE OF STATE LIDIKART OF LODISIANA	2.588.025	0.0692%	0.0692%	4,942,343	1,336,401	6,278,743	170,394	,	0	0	(409,145)	(64,117)	(133,729)
06-264	DCRT- OFFICE OF STATE PARKS	8,817,907	0.3445%	0.3445%	20,923,006	10,330,824	31,253,830	848,172	,	0	0	(2,036,608)	(281,983)	(702,840)
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	1,522,441	0.0437%	0.0437%	2,780,493	1,188,410	3,968,903	107,709		0	0	(258,627)	(13,989)	(111,073)
06-267	DCRT - OFFICE OF TOURISM	2,133,958	0.0743%	0.0743%	3,582,406	3,154,624	6,737,030	182,831	184,671	0	0	(439,008)	(809)	(211,478)
07-273	DOTD - ADMINISTRATION	10,393,031	0.5413%	0.5413%	19,381,068	29,734,743	49,115,811	1,332,913		0	0	(3,200,557)	205,309	(1,752,970)
07-276	DOTD - ENGINEERING & OPERATIONS	161,776,292	9.9756%	9.9756%	290,026,026	615,082,005	905,108,031	24,562,979		0	0	(58,979,984)	1,586,027	(30,106,385)
08-400 08-401	DPSC - CORRECTIONS - ADMINISTRATION	10,296,564 0	4.5686% 0.0000%	4.5686% 0.0000%	(11,660,296)	426,181,808	414,521,512 0	11,249,357 0		0	0	(27,011,662)	7,010,313 0	(20,072,071) 0
08-401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER DPSC - LOUISIANA STATE PENITENTIARY	44,961,998	1.0608%	1.0608%	13,159,899 113,825,775	(13,159,899) (17,576,855)	96,248,920	2,612,020		0	0	(6,271,914)	(3,032,340)	(507)
08-402	DPSC - OFFICE OF JUVENILE JUSTICE	27,026,151	1.3255%	1.3255%	58,259,133	62,010,214	120,269,347	3,263,890	3,296,743	0	0	(7,837,169)	234,703	(4,024,443)
08-405	DPSC - AVOYELLES CORRECTIONAL CENTER	11,075,768	0.3039%	0.3039%	26,607,764	969,101	27,576,864	748,386		0	0	(1,797,004)	(868,959)	(4,024,443)
	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR													
08-406	WOMEN	9,296,101	0.1828%	0.1828%	18,961,926	(2,373,566)	16,588,360	450,178	,	0	0	(1,080,955)	(522,707)	0
08-408	DPSC - ALLEN	0	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
08-409 08-412	DPSC - DIXON CORRECTIONAL CENTER DPSC - t LEVY DABADIE CORRECTIONAL CENTER	16,025,761 0	0.4495% 0.0000%	0.4495% 0.0000%	40,202,929 6,839,642	578,940	40,781,868	1,106,745 0	1,117,885	0	0	(2,657,488)	(1,285,055)	0
08-412	DPSC - I LEVY DABADIE CORRECTIONAL CENTER	19.243.159	0.4129%	0.0000%	45,580,340	(6,839,642) (8,119,785)	37.460.555	1.016.611	0	0	0	(2,441,060)	(1,180,399)	0
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	10,472,390	0.2249%	0.2249%	33,226,122	(12,821,294)	20,404,828	553.750	559,324	0	0	(1,329,650)	(642,965)	0
08-415	DPSC - ADULT PROBATION AND PAROLE	29,575,068	0.8529%	0.8529%	65,659,481	11,721,884	77,381,365	2,099,989	,	0	0	(5,042,439)	(2,438,321)	0
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	9,472,407	0.2699%	0.2699%	25,566,051	(1,077,288)	24,488,763	664,580		0	0	(1,595,773)	(771,652)	0
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	5,076,323	0.3335%	0.3335%	14,424,748	15,831,919	30,256,667	821,111	829,376	0	0	(1,971,630)	163,405	(1,116,806)
08-419	DPSC - OFFICE OF STATE POLICE	105,356,382	4.6993%	4.6993%	196,102,614	230,276,701	426,379,315	11,571,156		0	0	(27,784,358)	(3,852,953)	(9,582,450)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	15,903,344	1.1599%	1.1599%	49,864,103	55,373,615	105,237,718	2,855,960		0	0	(6,857,655)	(64,906)	(3,251,181)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	7,706,036	0.2284%	0.2284%	12,564,859	8,158,296	20,723,155	562,389	,	0	0	(1,350,393)	(204,345)	(448,651)
08-423 08-424	DPSC - LOUISIANA GAMING CONTROL BOARD DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	208,062 547,986	0.0052% 0.0146%	0.0052% 0.0146%	330,682 902,336	142,447	473,129 1.328.900	12,840 36.064		0	0	(30,831)	(8,273)	(6,635)
08-424	DPSC - LIQUEFIED PETROLEOM GAS COMMISSION DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	475,170	0.0146%	0.0146%	902,336	426,564 1,853,624	2,792,994	36,064 75,797	,	0	0	(86,596) (182,001)	(7,675) (18,086)	(34,199) (69,923)
17-563	STATE POLICE COMMISSION	206.034	0.0001%	0.0001%	296,510	531,985	828,495	22,484		0	0	(53,988)	(161)	(25,946)
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	418,721	0.0120%	0.0120%	575,846	513,013	1,088,860	29,550	,	0	0	(70,954)	(17,792)	(16,519)
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	36,646,917	2.0839%	2.0839%	91,892,881	97,179,063	189,071,944	5,131,067	5,182,714	0	0	(12,320,585)	(498,000)	(5,459,742)
09-307	DHH-OFFICE OF THE SECRETARY	22,025,495	0.8864%	0.8864%	31,133,061	49,287,213	80,420,274	2,182,459	2,204,427	0	0	(5,240,464)	48,160	(2,582,238)
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	13,678,207	0.7819%	0.7819%	28,154,800	42,790,280	70,945,080	1,925,320	1,944,699	0	0	(4,623,028)	269,373	(2,504,884)
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	588,271	0.0038%	0.0038%	246,669	96,446	343,116	9,312		0	0	(22,359)	(10,812)	0
09-326	DHH - OFFICE OF PUBLIC HEALTH	52,721,094	2.6697%	2.6697%	97,848,231	144,379,142	242,227,372	6,573,609	6,639,775	0	0	(15,784,377)	828,302	(8,460,994)
	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional													
09-330	Laundry	49,903,036	3.5985%	3.5985%	171,565,490	154,932,651	326,498,141	8,860,563	8,949,749	0	0	(21,275,753)	3,220,573	(13,508,676)
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	39,558,744	2.9185%	2.9185%	125,040,409	139,757,200	264,797,609	7,186,124	7,258,455	0	0	(17,255,132)	2,007,626	(10,351,516)
10.260	DSS-OFFICE FOR CHILDREN AND FAMILY - includes	101 475 050	7.9368%	7.9368%	207 600 074	400 447 400	700 446 000	19,542,641	19,739,346	0	0	(46 005 070)	2,756,397	(25 447 592)
10-360 01-109	agencies 8355, 8357, 8370 OFFICE OF COASTAL PROTECTION AND	121,475,050 11.882.321	7.9368% 0.2138%	0.2138%	297,699,071 5,139,473	422,417,190 14,258,837	720,116,262 19,398,310	19,542,641 526,435		0	0	(46,925,278) (1,264,061)	2,756,397 (407,272)	(25,447,582) (203,978)
11-431	DNR - OFFICE OF THE SECRETARY	2,481,938	0.2138%	0.2138%	6,827,073	8,241,667	15,068,740	526,435 408,938	,	0	0	(1,264,061) (981,931)	(407,272) 81,284	(203,978) (556,106)
11-432	DNR - OFFICE OF CONSERVATION	7,675,483	0.3157%	0.3157%	13,486,033	15,159,650	28,645,684	777,392	,	0	0	(1,866,652)	(4,689)	(897,949)
11-434	DNR - OFFICE OF MINERAL RESOURCES	2,655,676	0.1398%	0.1398%	4,980,021	7,708,648	12,688,669	344,347	,	Ő	0	(826,838)	68,092	(467,918)
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OSRAP Number	Employer Name	Covered- Employee Payroll (dollars) as defined by GASB 75	Current Year Proportion	Prior Year Proportion	*Total OPEB Liability at 6/30/17 (dollars)	Restatement	**Total OPEB Liability at 6/30/17 (dollars), restated	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Differences in Expected and Actual Benefit Payments	Benefit Payments Made the Year Ending 6/30/17 (dollars)
11 425	DNR - OFFICE OF COASTAL RESTORATION AND	2 422 744	0.0808%	0.0808%	7.019.105	(504 554)	7 222 554	100.010	201.022	0	0	(477.990)	(40 561)	(188 522)
11-435 13-850	MANAGEMENT DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	2,432,744	0.0808%	0.0808%	7,918,105 0	(584,551) 0	7,333,554	199,019 0	201,022	0	0	(477,880)	(42,561)	(188,522)
	DEQ	33,269,521	1.4962%	1.4962%	69,058,627	66,694,990	135,753,617	3,684,105	•	0	0	(8,846,177)	(1,114,407)	(3,163,250)
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	32,036,445	2.4204%	2.4204%	76,591,399	143,019,454	219,610,854	5,959,838	6,019,826	0	0	(14,310,606)	1,711,904	(8,631,940)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	2,230,574	0.0626%	0.0626%	5,941,493	(261,837)	5,679,655	154,135	155,687	0	0	(370,106)	(178,968)	0
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	15,452,414	1.3330%	1.3330%	13,837,363	107,109,001	120,946,364	3,282,263	,	0	0	(7,881,285)	1,257,646	(5,068,720)
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	11,761,168	0.2856%	0.2856%	19,699,934	6,210,864	25,910,798	703,172	,	0	0	(1,688,438)	(816,461)	0
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	10,843,492	0.2730%	0.2730%	17,648,892	7,123,822	24,772,714	672,286	679,053	0	0	(1,614,276)	(780,599)	0
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	8,975,377	0.4701%	0.4701%	19,375,209	23,279,806	42,655,015	1,157,579	1,169,231	0	0	(2,779,549)	285,968	(1,630,047)
19-655	LOUISIANA SPECIAL EDUCATION CENTER LOUISIANA SCHOOL FOR MATH SCIENCE AND THE	5,921,802	0.2482%	0.2482%	12,269,375	10,249,453	22,518,828	611,120		0	0	(1,467,405)	(295,906)	(413,672)
19-657	ARTS	3,994,660	0.1243%	0.1243%	7,200,407	4,074,991	11,275,399	305,994	309,074	0	0	(734,744)	(33,031)	(322,262)
19-658 19-662	THRIVE ACADEMY LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	758,821 3,026,360	0.0012% 0.1260%	0.0012% 0.1260%	0 8,193,589	112,518 3,242,360	112,518 11,435,950	3,054 310,351	3,084 313,475	0 0	0 0	(7,332) (745,206)	(3,545) (52,627)	0 (307,725)
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	682,507	0.0234%	0.0234%	962,546	1,157,661	2,120,207	57,539	58,118	0	0	(138,160)	16,326	(83,134)
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	3,923,815	0.0794%	0.0794%	4,713,643	2,486,681	7,200,324	195,404	,	0	0	(469,198)	(99,823)	(127,062)
19-678		22,486,472		0.9611%	35,896,727	51,304,041	87,200,768	2,366,470		0	0	(5,682,305)	524,519	(3,272,254)
19-682 19-699	DOE - RECOVERY SCHOOL DISTRICT DOE - SPECIAL SCHOOL DISTRICTS	4,038,061 4,070,639	0.0563% 0.3743%	0.0563% 0.3743%	57,978,806 8,246,109	(52,874,580) 25,715,000	5,104,227 33,961,109	138,519 921,642	,	0	0	(332,609) (2,213,024)	(17,368) 479,051	(143,468) (1,549,180)
16-9	W R IRBY BEQUEST FUND (still an active agency)	4,070,039		0.0000%	854,238	(854,238)	03,901,109	921,042	330,313	0	0	(2,213,024)	479,001	(1,549,100)
	Government-Wide Entry Subtotals	1,345,425,278		67.4934%		3,342,297,352	6,123,794,164	166,188,593	167,861,356	0	0	(399,047,706)	1,496,636	(194,460,122)
6-4 6-6	DIVISION OF ADMINISTRATIVE LAW OFFICE OF AIRCRAFT SERVICES	3,114,645 87,734	0.0700% 0.0075%	0.0700% 0.0075%	2,767,066 336,046	3,582,549 345,129	6,349,615 681,175	172,317 18,486	174,051 18,672	0	0	(413,763) (44,388)	4,544 (12,127)	(204,623) (9,337)
6-7	OFFICE OF TECHNOLOGY SERVICES	42,773,489	1.3807%	1.3807%	17,376,950	107,896,893	125,273,843	3,399,703	,	0	0	(8,163,279)	(2,383,668)	(1,563,767)
6-9	OFFICE OF STATE PROCUREMENT	3,919,958	0.0914%	0.0914%	717,674	7,578,976	8,296,651	225,156		0	0	(540,639)	(200,726)	(60,705)
	Subtotal Internal Service Totals	49,895,826	1.5496%	1.5496%	21,197,736	119,403,548	140,601,284	3,815,662	3,854,068	0	0	(9,162,068)	(2,591,977)	(1,838,432)
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)													
	BATON ROUGE COMMUNITY COLLEGE	18,043,708	0.4023%	0.4023%			36,501,495	990,584	1,000,555	0	0	(2,378,564)	(273,049)	(877,129)
	BOSSIER PARISH COMMUNITY COLLEGE	11,011,200	0.2735%	0.2735%			24,817,270	673,495	,	0	0	(1,617,180)	(341,200)	(440,803)
	DELGADO COMMUNITY COLLEGE L E FLETCHER TECHNICAL COMMUNITY COLLEGE	30,144,654 3,655,034	0.8985% 0.1056%	0.8985% 0.1056%			81,523,230 9,577,726	2,212,392 259,922	, ,	0	0	(5,312,337) (624,118)	(172,212) (58,010)	(2,396,622) (243,789)
	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,055,034	0.1056%	0.0000%			9,577,720	259,922	202,530	0	0	(024,110)	(56,010)	(243,789)
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM CENTRAL LOUISIANA TECHNICAL COLLEGE	8,241,484	0.1147%	0.1147%			10,409,289	282,489		0	0	(678,305)	(100,768)	(227,233)
	(FORMERLY LCTCS - ALEXANDRIA AREA) CAPITAL AREA TECHNICAL COLLEGE (FORMERLY	5,168,361	0.2793%	0.2793%			25,344,970	687,816	,	0	0	(1,651,566)	(69,885)	(728,746)
	LCTCS - BATON ROUGE AREA) SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE	0 3,630,645	0.0000%	0.0000%			0	0 273,234	0	0	0	(656.083)	(5 360)	(311 805)
	(FORMERLY LCTCS - BAYOU AREA) NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	5,792,157	0.1110%	0.1110%			10,068,257 11,477,877	311,489	275,984 314,624	0	0	(656,083) (747,938)	(5,360) (2,487)	(311,895) (359,186)
	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0,702,107	0.0000%	0.0000%			0	0	0	0	0	0	(2,401)	(000,100)
	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0	0.0000%	0.0000%			0	0	0	0	0	0	0	0
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	2,637,009	0.1416%	0.1416%			12,849,307	348,707	352,217	0	0	(837,305)	372,750	(777,637)
	LOUISIANA DELTA COMMUNITY COLLEGE	7,518,288	0.2665%	0.2665%			24,177,130	656,123	,	0	0	(1,575,466)	43,331	(805,163)
	NUNEZ COMMUNITY COLLEGE	3,630,991	0.1171%	0.1171%			10,621,681	288,253	291,154	0	0	(692,146)	(42,807)	(291,887)

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OSRAP Number	Employer Name	Covered- Employee Payroll (dollars) as defined by GASB 75	Current Year Proportion	Prior Year Proportion	*Total OPEB Liability at 6/30/17 (dollars)	Restatement	**Total OPEB Liability at 6/30/17 (dollars), restated	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Differences in Expected and Actual Benefit Payments	Benefit Payments Made the Year Ending 6/30/17 (dollars)
	RIVER PARISHES COMMUNITY COLLEGE	3.274.032	0.0716%	0.0716%			6.493.049	176,209	177,983	0	0	(423,110)	(85,709)	(118,890)
	SOUTH LA COMMUNITY COLLEGE	11,282,321	0.4107%	0.4107%			37,264,732	1,011,297	1,021,476	0	0	(2,428,299)	103,150	(1,277,378)
	SOWELA TECHNICAL COMMUNITY COLLEGE	7,423,798	0.1842%	0.1842%			16,713,773	453,581	458,147	0	0	(1,089,128)	(54,714)	(471,945)
	LCTCS - NEW ORLEANS AREA	0	0.0000%	0.0000%			0	0	0	0	0	0	Û Û	0
	Subtotal LCTCS	121,453,682	3.5031%	3.5031%	172,438,317	145,401,470	317,839,787	8,625,592	8,712,412	0	0	(20,711,545)	(686,973)	(9,328,301)
7-10	FEDERAL PROPERTY ASSISTANCE	215,083	0.0247%	0.0247%	511,654	1,726,456	2,238,110	60,738	61,350	0	0	(145,843)	23,019	(93,543)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	796,293	0.0449%	0.0449%	2,051,002	2,018,901	4,069,903	110,450	111,561	0	0	(265,209)	(14,534)	(113,710)
	PRISON ENTERPRISES	2,948,768	0.1531%	0.1531%	6,769,977	7,123,975	13,893,952	377,056	380,852	0	0	(905,378)	(337,076)	(100,729)
	BARBERS EXAMINERS BOARD (used prior year figures	160 701	0.00720/	0.00720/	252 542	214 142	666 69F	10.002	10.075	0	0	(42,442)	(5.150)	(15.940)
	b/c it has a Dec YE) BOARD OF EXAMINERS OF CERTIFIED SHORTHAND	162,721	0.0073%	0.0073%	352,542	314,143	666,685	18,093	18,275	0	0	(43,443)	(5,159)	(15,849)
	REPORTERS	49,500	0.0012%	0.0012%	104,396	5,824	110,220	2,991	3,021	0	0	(7,182)	(3,473)	0
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0
	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	180,880	0.0044%	0.0044%	421,265	(18,439)	402,826	10,932	11,042	0	0	(26,250)	1,558	(14,251)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	443.900	0.0088%	0.0088%	746.352	48.545	794.898	21.572	21.789	0	0	(51,798)	308	(25,356)
	LOUISIANA BEHAVIOR ANALYST BOARD	44,854	0.0001%	0.0001%	2,856	3,726	6,582	179	,	0	0	(429)	(207)	(10,000)
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	97,556	0.0003%	0.0003%	162,500	(139,572)	22,928	622	628	0	0	(1,494)	(721)	(1)
7-15-12	LOUISIANA BOARD OF PHARMACY LOUISIANA CEMETERY BOARD (used prior year figures	1,050,966	0.0223%	0.0223%	1,209,508	810,017	2,019,525	54,806	55,358	0	0	(131,599)	(5,305)	(58,331)
7-15-13	b/c it has a Dec YE)	171,309	0.0055%	0.0055%	237,976	264,653	502,629	13,640	13,778	0	0	(32,753)	(5,679)	(10,159)
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	187,494	0.0050%	0.0050%	309,509	147,677	457,186	12,407	12,532	0	0	(29,792)	(14,405)	(1)
	LOUISIANA REAL ESTATE COMMISSION	946,625	0.0346%	0.0346%	1,425,614	1,718,156	3,143,770	85,316	86,175	0	0	(204,859)	291	(99,353)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY LOUISIANA STATE BOARD OF EMBALMERS AND	402,821	0.0079%	0.0079%	461,815	253,407	715,222	19,410	19,605	0	0	(46,606)	(12,945)	(9,592)
7-15-23	FUNERAL DIRECTORS LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	209,073	0.0046%	0.0046%	224,517	188,353	412,870	11,205	11,317	0	0	(26,904)	(6,105)	(6,905)
7-15-26	(used prior year figures b/c it has Dec YE)	2,012,576	0.0654%	0.0654%	3,974,732	1,963,172	5,937,905	161,144	162,766	0	0	(386,935)	(51,805)	(135,301)
7-15-27	LOUISIANA STATE BOARD OF NURSING	2,836,486	0.0458%	0.0458%	2,262,999	1,892,776	4,155,776	112,780	113,915	0	0	(270,805)	(74,563)	(56,387)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	753,421	0.0197%	0.0197%	640,487	1,148,478	1,788,965	48,549	49,038	0	0	(116,575)	(18,402)	(37,969)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	191,464	0.0063%	0.0063%	238,189	331,939	570,128	15,472	15,628	0	0	(37,152)	(17,965)	0
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH- LANGUAGE PATHOLOGY & AUDIOLOGY	85.817	0.0007%	0.0007%	125,152	(58,538)	66,614	1.808	1,826	0	0	(4,341)	(2,099)	0
	RADIOLOGIC TECHNOLOGY BOARD	127,047	0.0006%	0.0006%	56,336	(4,026)	52,310	1,420	1,434	0	0	(3,409)	(1,648)	0
	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS													
		357,930	0.0095%	0.0095%	607,075	255,363	862,438	23,405	23,641	0	0	(56,199)	2,834	(30,010)
	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	89,961	0.0012%	0.0012%	29,639	83,620	113,259	3,074	3,105	0	0	(7,380)	1,196	(4,765)
	STATE BOARD OF VETERINARY MEDICINE CHIROPRACTIC EXAMINERS BOARD	128,519 119,382	0.0006% 0.0024%	0.0006% 0.0024%	112,675 200,958	(59,782) 15,966	52,893 216,924	1,435 5,887	1,450 5,946	0	0	(3,447) (14,136)	(1,667) (6,835)	0
	LA BD OF DIETETICS & NUTRITION	119,362	0.0024%	0.0024%	5,715	(5,715)	210,924	5,667	,	0	0	(14,130)	(0,833)	0
	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	122,354	0.0019%	0.0019%	107,206	(0,710)	176,877	4,800	4,848	0	0	(11,526)	(5,572)	(1)
	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	221,203	0.0030%	0.0030%	172,794	102,757	275,551	7,478	7,553	0	0	(17,956)	(8,683)	0
-	LOUISIANA BOARD OF WHOLESALE DRUG	,			,	,	,	,	,			(, ,	()	
	DISTRIBUTORS	158,241	0.0044%	0.0044%	327,494	69,219	396,713	10,766	10,874	0	0	(25,851)	(12,501)	0
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	170,824	0.0011%	0.0011%	116,148	(20,668)	95,480	2,591	2,617	0 0	0 0	(6,222)	(3,009)	0
	Subtotal Enterprise Boards	15,283,068	0.4874%	0.4874%	23,969,083	20,250,055	44,219,138	1,200,027	1,212,105	0	0	(2,881,473)	(581,152)	(812,213)
	Total LCTCS and Ent Boards	136,736,750	3.9904%	3.9904%	196,407,400	165,651,526	362,058,925	9,825,618	9,924,517	0 0	0 0	(23,593,018)	(1,268,124)	(10,140,514)

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	TOTAL FOR PRIMARY GOVERNMENT OGB	1,532,057,854	73.0334%	73.0334%	2,999,101,947	3,627,352,425	6,626,454,373	179,829,873	181,639,942	0	0	(431,802,792)	(2,363,465)	(206,439,069)
	COMPONENT UNITS	-								0	0			
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY FLORIDA PARISHES HUMAN SERVICES	10,837,077	0.3142%	0.3142%	17,834,035	10,671,791	28,505,826	773,596	781,383	0	0	(1,857,539)	(183,462)	(714,769)
20-1A	AUTHORITY	6,592,394	0.2090%	0.2090%	10,015,318	8,943,165	18,958,483	514,499	519,677	0	0	(1,235,401)	(71,152)	(526,238)
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT CENTRAL LOUISIANA HUMAN SERVICE	5,522,020	0.1683%	0.1683%	2,777,625	12,489,146	15,266,771	414,312	418,483	0	0	(994,836)	(149,100)	(331,963)
20-1C	AUTHORITY GREATER BATON ROUGE PORT COMMISSION	3,589,413	0.1000%	0.1000%	1,414,129	7,659,348	9,073,477	246,238	248,716	0	0	(591,259)	(151,193)	(134,716)
20-2	(12/31 YE)	1,519,327	0.0807%	0.0807%	2,919,230	4,405,065	7,324,295	198,768	200,769	0	0	(477,276)	48,977	(279,769)
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA JEFFERSON PARISH HUMAN SERVICES	179,586	0.0025%	0.0025%	0	229,800	229,800	6,236	6,299	0	0	(14,975)	(7,241)	0
20-9	AUTHORITY	6,599,176	0.1803%	0.1803%	11,909,692	4,448,140	16,357,832	443,922	448,390	0	0	(1,065,933)	(34,224)	(481,218)
20-27	NORTHEAST DELTA HUMAN SVC AUTH	4,265,315		0.1138%	2,059,699	8,267,236	10,326,935	280,254		0	0	(672,939)	(207,383)	(118,023)
	LOUISIANA MOTOR VEHICLE COMMISSION	873,394	0.0239%	0.0239%	631,242	1,536,235	2,167,477	58,821	59,413	0	0	(141,240)	(13,325)	(54,974)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY LOUISIANA STATE BOARD OF PRIVATE	741,701	0.0340%	0.0340%	1,462,427	1,618,564	3,080,991	83,612	84,454	0	0	(200,768)	(33,341)	(63,742)
20-11-29	SECURITY EXAMINERS	397,243	0.0098%	0.0098%	587,052	302,084	889,136	24,130	24,372	0	0	(57,939)	679	(28,696)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA LOUISIANA STATE BOARD OF PRIVATE	159,274	0.0054%	0.0054%	227,590	264,406	491,996	13,352	13,486	0	0	(32,060)	(8,570)	(6,933)
	INVESTIGATORS EXAMINERS IMPERIAL CALCASIER HUMAN SERVICE	84,095	0.0010%	0.0010%	22,944	72,125	95,069	2,580		0	0	(6,195)	(2,996)	0
20-12	AUTHORITY NATCHITOCHES LEVEE AND DRAINAGE	2,655,724	0.0858%	0.0858%	1,310,475	6,473,373	7,783,848	211,239	213,366	0	0	(507,223)	(118,626)	(126,646)
20-14-10	DISTRICT	120,239	0.0127%	0.0127%	182,140	974,182	1,156,322	31,380	31,696	0	0	(75,350)	16,152	(52,589)
	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	270,960	0.0006%	0.0006%	37,846	17,731	55,577	1,508		0	0	(3,622)	(1,751)	0
20-14-14	PONTCHARTRAIN LEVEE DISTRICT RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF	1,862,991	0.0864%	0.0864%	5,017,984	2,817,314	7,835,298	212,636	214,776	0	0	(510,575)	(16,205)	(230,689)
	LEVEE DISTRICT	1,003,463		0.0687%	2,613,087	3,622,949	6,236,036	169,235	- /	0	0	(406,362)	(45,493)	(151,007)
	SOUTH LAFOURCHE LEVEE DISTRICT	901,639	0.0182%	0.0182%	1,624,586	25,897	1,650,483	44,791		0	0	(107,551)	(41,701)	(10,306)
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	1,906,764	0.1491%	0.1491%	6,340,628	7,187,800	13,528,428	367,137		0	0	(881,559)	(45,028)	(381,259)
20-14-5 20-14-7		507,352	0.0122%	0.0122% 0.0053%	832,361	276,914	1,109,275 482,317	30,104		0	0	(72,284)	13,023	(47,977)
	FIFTH LOUISIANA LEVEE DISTRICT LAFOURCHE BASIN LEVEE DISTRICT N.O. LEVEE DISTRICT - FLOOD SIDE - combine	415,618 4,807,816	0.0053% 0.0417%	0.0053%	329,277 2,175,932	153,040 1,607,220	3,783,152	13,089 102,668		0	0	(31,429) (246,523)	(14,973) (68,757)	(225) (50,452)
<mark>20-28-1</mark>	with EAST N.O. LEVEE DISTRICT-NON FLOOD SIDE -	5,033,354	0.1030%	0.1030%		9,343,426	9,343,426	253,564	256,116	0	0	(608,850)	(109,711)	(184,704)
20-28-1	combine with EAST	918.085	0.0135%	0.0135%		1,224,197	1,224,197	33.222	33.557	0	0	(79,773)	(18,096)	(20,479)
	LOUISIANA HOUSING CORPORATION	5,781,619			8,311,400	3,404,610	11,716,010	317,951	/	0	0	(763,456)	(207,839)	(161,338)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY NORTHWEST LOUISIANA HUMAN SERVICE	5,842,774	0.1975%	0.1975%	7,823,534	10,095,875	17,919,409	486,300	491,195	0	0	(1,167,691)	43,418	(608,066)
20-26B	AUTHORITY SOUTHEAST LOUISIANA FLOOD PROTECTION	3,915,659	0.0902%	0.0902%	1,529,698	6,655,095	8,184,793	222,120	224,356	0	0	(533,350)	(199,304)	(58,603)
20-28-1	AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts) SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and	2,801,480	0.0292%	0.0292%	12,547,723	(9,894,321)	2,653,402	72,008	72,733	0	0	(172,905)	(62,358)	(21,252)
20-28-2	Algiers Levee Districts)	2,090,842	0.0563%	0.0563%	1,920,508	3,185,372	5,105,880	138,564	139,959	0	0	(332,717)	(114,613)	(46,276)
20-31	SABINE RIVER AUTHORITY	2,089,964	0.0706%	0.0706%	3,509,831	2,894,238	6,404,069	173,795		0	0	(417,311)	(89,941)	(111,854)
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	6,875,156	0.1803%	0.1803%	5,214,368	11,148,668	16,363,036	444,063		0	0	(1,066,272)	(189,622)	(325,985)
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	671,128	0.0457%	0.0457%		4,144,553	4,144,553	112,476	113,608	0	0	(270,073)	(8,011)	(122,586)

FYE 6-30-18

-C-1 LSU System LSU - ALEXANDRIA CAMPUS 0 USU - HEALTH SCIENCES CENTER - NEW 0 ORLEANS 135,747,153 LSU - EUNICE CAMPUS 70,026 PAUL M HEBERT LAW CENTER 0 0.0000% 0.0000% LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% LSUHSC - HEALTH CARE SERVICES DI VISION 4,863,151 LSUHSC - HEALTH CARE SERVICES DI VISION 4,863,151 UNIVERSITY MEDICAL CENTER 0 UNIVERSITY MEDICAL CENTER 0 UNIVERSITY MEDICAL CENTER 0 0.0352 ReGIONAL MEDICAL CENTER 0 0.0053 REGIONAL MEDICAL CENTER 0 UNIVERSITY MEDICAL CENTER 0 UNIVERSITY MEDICAL CENTER 0 UNIVERSITY MEDICAL CENTER 0 USU HEALTH SCIENCES CENTER - SHREVEPORT 12908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 12908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 0 Total - LSU 57	*Total OPEB ability at 6/30/17 Rest (dollars)	ıtem	ent Liability	al OPEB y at 6/30/17 s), restated	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Differences in Expected and Actual Benefit Payments	Benefit Paymer Made the Yea Ending 6/30/1 (dollars)
C-1 LSU - BATON ROUGE 348,372,646 3.7087% 3.7087% LSU - ALEXANDRIA CAMPUS 0 0.0000% 0.0000% 0.0000% LSU - HEALTH SCIENCES CENTER - NEW 0 0.0000% 0.0000% 0.0000% QRLEANS 70,026 0.0000% 0.0000% 0.0000% PAUL M HEBERT LAW CENTER 0 0.0000% 0.0000% 0.0000% LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% 0.0000% LSU-AGRICULTURAL CENTER 0 0.3532% 0.3532% 0.3532% EARL K LONG MEDICAL CENTER 0 0.3528% 0.3789% 0.3789% UNIVERSITY MEDICAL CENTER 0 0.2322% 0.2322% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% 0.2324% 0.2324% 0.2324% 0.2324% 0.2324% 0.2354% 0.		2,05	6,920	2,056,920	55,821	56,383	0	0	(134,036)	41,689	(106,5
LSU - ATON ROUGE 348,372,646 3.7087% 3.7087% LSU - ALEXANDRIA CAMPUS 0 0.0000% 0.0000% 0.0000% LSU HEALTH SCIENCES CENTER - NEW 70,026 0.0000% 0.0000% 0.0000% ORLEANS 70,026 0.0000% 0.0000% 0.0000% 0.0000% PAUL M HEBERT LAW CENTER 0 0.0000% 0.0000% 0.0000% 0.0000% LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% 0.0000% 0.0000% LSUHSC - HEALTH CARE SERVICES DI VISION 4,863,151 0.1087% 0.3788% 0.3788% HUEY P LONG MEDICAL CENTER 0 0.3789% 0.3788% 0.3788% 0.3788% UNIVERSITY MEDICAL CENTER 0 0.0753% 0.0753% 0.0753% 0.0753% LALLE KEMP REGIONAL MEDICAL CENTER 12.544,394 0.2324% 0.2324% 0.2324% WASINIGTON SI TAMMANY REGIONAL 0 0.0672% 0.0753% 0.1753% LEONARD I CHABERT MEDICAL CENTER 12.208% 1.2008% 1.2008% 1.2008%	113,182,361 1	28,3	22,158 2	241,504,518	6,553,992	6,619,961	0	0	-15,737,274	-2,050,078	-5,559,
LSU - BATON ROUGE 348,372,646 3.7087% 3.0087% LSU - ALEXANDRIA CAMPUS 0 0.0000% 0.0000% 0.0000% LSU HEALTH SCIENCES CENTER - NEW 70,022 0.0000% 0.0000% 0.0000% ORLEANS 70,022 0.0000% 0.0000% 0.0000% 0.0000% PAUL M HEBERT LAW CENTER 0 0.0000% 0.0000% 0.0000% 0.0000% LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% 0.0000% 0.0000% LSUHSC - HEALTH CARE SERVICES DI VISION 4,863,151 0.1087% 0.3788% 0.3788% HUEY P LONG MEDICAL CENTER 0 0.3789% 0.3788% 0.3788% HUEY P LONG MEDICAL CENTER 0 0.0753% 0.0753% 0.1753% UNIVERSITY MEDICAL CENTER 0 0.0672% 0.2324% 0.2324% 0.2354% WA SMINGTON SI TAMMANY REGIONAL 0 1.2908% 1.2908% 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% 1.6528%							0	0 0			
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ORLEANS 136,747,153 1.4481% 1.4481% LSU - EUNICE CAMPUS 70,026 0.0000% 0.0000% PAUL M HEBERT LAW CENTER 0 0.0000% 0.0000% LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% LSU - AGRICULTURAL CARE SERVICES DI VISION 4,863,151 0.087% 0.087% LSU - KEALTH CARE SERVICES DI VISION 4,863,151 0.0378% 0.3322% EARL K LONG MEDICAL CENTER 0 0.3328% 0.3328% UNIVERSITY MEDICAL CENTER 0 0.2322% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% LALLE KEMP REGIONAL MEDICAL CENTER 0 0.0672% 0.2324% WASHINGTON ST TAMMANY REGIONAL 0 0.0672% 0.0672% MEDICAL CENTER 0 0.0672% 0.0672% LSU HEALTH SCIENCES CENTER - SHREVEPORT 0 0.0000% 0.0000% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.00000% 0.0000% 0.000				0	0	0	0	0	0	0	
LSU - EUNICE CAMPUS 70,026 0.0000% 0.0000% PAUL M HEBERT LAW CENTER 0 0.0000% 0.0000% LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% LSU-AGRICULTURAL CENTER 0 0.0000% 0.0000% LSU-BSC - HEALTH CARE SERVICES DI VISION 4,863,151 0.1087% 0.3532% E A CONVAY MEDICAL CENTER 0 0.3789% 0.3789% HUEY P LONG MEDICAL CENTER 0 0.3789% 0.3789% UNIVERSITY MEDICAL CENTER 0 0.2322% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 12,544,394 0.2354% 0.2354% UNIVERSITY MEDICAL CENTER 12,544,394 0.2354% 0.2354% MASHINGTON ST TAMMANY REGIONAL 0 0.0672% 0.0672% MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,561 9.8785% 9.8785% C-2 University of Louisiana System: 20,940,934 <td></td>											
PAUL M HEBERT LAW CENTER 0 0.0000% 0.0000% LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% PENNINGTON BIOMEDICAL CENTER 0 0.0000% 0.0000% LSUHSC - HEALTH CARE SERVICES DI VISION 4,863,151 0.1087% 0.1087% EARL K LONG MEDICAL CENTER 0 0.3789% 0.3789% HUEY P LONG MEDICAL CENTER 0 0.0753% 0.0753% UNIVERSITY MEDICAL CENTER 0 0.0753% 0.0753% LALLIE KEMP REGIONAL MEDICAL CENTER 0 0.0672% 0.0672% WASHINGTON ST TAMMANY REGIONAL 0 0.1753% 0.1753% LEONARD 1 CHABERT MEDICAL CENTER 0 0.0672% 0.0672% LEONARD 1 CHABERT MEDICAL CENTER 0 0.1753% 0.1753% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 0.8015% C-2 University of Louisiana System: 75,736,188 1.6528% 0.8015% GRAMBLING STATE UNIVERSITY 2,37			1	31,384,498 433	3,565,535 12	3,601,424 12	0	0	(8,561,470) (28)	(43,167) (14)	(4,096,
LSU - AGRICULTURAL CENTER 0 0.0000% 0.0000% PENNINGTON BIOMEDICAL RESEARCH CTR. 0 0.0000% 0.0000% LSUHSC - HEALTH CARE SERVICES DI VISION 4,863,151 0.1087% 0.3532% E A CONWAY MEDICAL CENTER 0 0.3532% 0.3532% EARL K LONG MEDICAL CENTER 0 0.3532% 0.3789% HUEY P LONG MEDICAL CENTER 0 0.2322% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% LALLIE KEMP REGIONAL MEDICAL CENTER 0 0.0672% 0.0672% MEDICAL CENTER 0 0.0672% 0.0672% LEONARD I CHABERT MEDICAL CENTER 0 0.0672% 0.0672% LEONARD I CHABERT MEDICAL CENTER 0 0.0672% 0.0672% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,76,188 1.6528% 1.2908% LSU - SHREVEPORT 75,736,561 9.8785% 9.8785% C-2 University of Louisiana System: 75,739,6561 9.8785% 9.8785% C-2 University of Louisiana System: 75,339				433	0	0	0	0	(28)	(14)	
PENNINGTON BIOMEDICAL RESEARCH CTR. 0 0.0000% 0.0000% LSUHSC - HEALTH CARE SERVICES DI VISION 4,863,151 0.1187% 0.3532% EAC CONWAY MEDICAL CENTER 0 0.3532% 0.3789% 0.3789% HUEY P LONG MEDICAL CENTER 0 0.2322% 0.2322% 0.2322% 0.2322% 0.0753% 0.0753% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% 0.2324% WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER 0 0.0672% 0.0672% LEONARD I CHABERT MEDICAL CENTER 0 0.01753% 0.1753% 0.1753% MEDICAL CENTER 0 0.0672% 0.0672% 0.0672% LEONARD I CHABERT MEDICAL CENTER 0 0.1753% 0.1753% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.2908% LSU - SHREVEPORT 75,736,561 9.8785% 9.8785% C-2 University of Louisiana System: 577,396,561 9.8785% 9.8785% GRAMBLING STATE UNIVERSITY 25,374,575 0.9015%				0	0	0	0	0	0	0	
E A CONWAY MEDICAL CENTER 0 0.3532% 0.3532% EARL K LONG MEDICAL CENTER 0 0.3789% 0.3789% HUEY P LONG MEDICAL CENTER 0 0.2322% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% LALLIE KEMP REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% W O MOSS REGIONAL MEDICAL CENTER 0 0.0672% 0.0672% LALLIE KEMP REGIONAL MEDICAL CENTER 0 0.0672% 0.0672% MEDICAL CENTER 0 0.0672% 0.0672% 0.0672% LEONARD 1 CHABERT MEDICAL CENTER 0 0.0672% 0.0672% 0.0672% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.2908% 1.2908% LSU - SHREVEPORT 0 0.0000% 0.0000% 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% 9.8785% C-2 University of Louisiana System: 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 20,940,934 0.6794% 1.6400% 1.640% NICHOLLS STATE UNIVERSITY 25,374,575 <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>				0	0	0	0	0	0	0	
EARL K LONG MEDICAL CENTER 0 0.3789% 0.1519% HUEY P LONG MEDICAL CENTER 63,003 0.1519% 0.1519% UNIVERSITY MEDICAL CENTER 0 0.2322% 0.2322% WO MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% LALLIE KEMP REGIONAL MEDICAL CENTER 12,544,394 0.2354% 0.2354% WASHINGTON ST TAMMANY REGIONAL 0 0.0672% 0.0672% LEONARD 1 CHABERT MEDICAL CENTER 0 0.0753% 0.1753% MEDICAL CENTER 0 0.0672% 0.0672% LEONARD 1 CHABERT MEDICAL CENTER 0 0.1753% 0.1753% MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 75,736,561 9.8785% 9.8785% C-2 University of Louisiana System: 75,736,561 9.8785% 0.9015% GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 24,553,009 1.0240% 1.0240% NORTHWESTERN STATE UNIVERSITY 24,553,				9,864,372	267,701	270,396	0	0	(642,797)	126,922	(437,
HUEY P LONG MEDICAL CENTER 63,003 0.1519% 0.2322% W O MOSS REGIONAL CENTER 0 0.2322% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.2354% LALLIE KEMP REGIONAL MEDICAL CENTER 12,544,394 0.2354% 0.2354% WASHINGTON ST TAMMANY REGIONAL 0 0.0672% 0.0672% MEDICAL CENTER 0 0.0753% 0.1753% LEONARD 1 CHABERT MEDICAL CENTER 0 0.0672% 0.0672% LSU HEALTH SCIENCES CENTER - SHREVEPORT 0 0.0000% 1.2908% LSU - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 75,736,188 1.6528% 1.4329% MCNEESE STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 25,374,575 0.9015% 0.9015% NICHOLLS STATE UNIVERSITY 25,339,685 0.9641% 0.9641% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9641% NORTHWESTOR LA UNIVERSITY 29,539,685 0.9641% 0.9641% NORTHWESTOR DF LA @ MONROE 1.360,972 0.0273%				32,049,820	869,774	878,528	0	0	(2,088,478)	762,975	(1,772,
UNIVERSITY MEDICAL CENTER 0 0.2322% 0.2322% W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% LALLIE KEMP REGIONAL MEDICAL CENTER 12,544,394 0.2354% 0.2354% WASHINGTON ST TAMMANY REGIONAL 0 0.0672% 0.0672% LEONARD I CHABERT MEDICAL CENTER 0 0.0672% 0.0672% LEONARD I CHABERT MEDICAL CENTER 0 0.1753% 0.1753% MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 25,374,575 0.9015% 0.9015% NORTHWESTERN STATE UNIVERSITY 24,553,099 1.0240% 1.0240% NORTHWESTIY OF LA @ MONROE 1.360,972 0.0273% 1.2028% UNIVERSITY OF LA @ MONROE 351,695,5792				34,379,365 13,782,434	932,993 374,030	942,384 377,795	0	0	(2,240,279) (898,111)	770,669 336,107	(1,853) (770)
W O MOSS REGIONAL MEDICAL CENTER 0 0.0753% 0.0753% LALLIE KEMP REGIONAL MEDICAL CENTER 12,544,394 0.2354% 0.2354% WASHINGTON ST TAMMANY REGIONAL 0 0.0672% 0.0672% LEONARD 1 CHABERT MEDICAL CENTER 0 0.0753% 0.1753% MEDICAL CENTER 0 0.0672% 0.0672% LEONARD 1 CHABERT MEDICAL CENTER 0 0.1753% 0.1753% MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.0000% 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 29,630,6561 9.8785% 9.8785% C-2 University of Louisiana System: 25,374,575 0.9015% 0.9015% NICHOLLS STATE UNIVERSITY 29,539,685 0.9641% 0.9641% NORTHWESTERN STATE UNIV				21,066,654	571,711	577,465	0	0	(1,372,776)	655,669	(1,319,
WASHINGTON ST TAMMANY REGIONAL 0 0.0672% 0.0672% MEDICAL CENTER 0 0.1753% 0.1753% LEONARD 1 CHABERT MEDICAL CENTER 0 0.1753% 0.1753% MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: 20,940,934 0.6794% 0.6794% GRAMBLING STATE UNIVERSITY 24,953,009 1.0240% 1.0240% NCREESE STATE UNIVERSITY 24,553,009 1.0240% 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9641% NORTHWESTERN STATE UNIVERSITY 24,798,086 1.6440% 1.6440% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 1.360,972 0.0273% 0.0273% UNIVERSITY OF LA @ MONROE 351,695,792 11.4227% 11.4227% SOUTHERN UNIVERSITY - BATON ROUGE				6,832,613	185,425	187,291	0	0	(445,237)	189,463	(404,
MEDICAL CENTER 0 0.0672% 0.0672% LEONARD 1 CHABERT MEDICAL CENTER 0 0.1753% 0.1753% MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: 20,940,934 0.6794% 0.6794% GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.4794% LA TECH UNIVERSITY 24,553,009 1.0240% 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9015% NICHOLLS STATE UNIVERSITY 29,539,685 0.9641% 0.9641% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 35,693,792 1.4227% 1.4227% SOUTHERN UNIVERSITY - BATON ROUGE				21,355,602	579,552	585,386	0	0	(1,391,605)	(112,598)	(560,
LEONARD 1 CHABERT MEDICAL CENTER 0 0.1753% 0.1753% MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: 20.940,934 0.6794% 0.6794% LA TECH UNIVERSITY 24,352,033 1.4329% 1.4329% MCNEESE STATE UNIVERSITY 24,553,009 1.0240% 0.9015% NICHOLLS STATE UNIVERSITY 24,553,009 1.0240% 0.941% SOUTHEASTERN TATE UNIVERSITY 29,539,685 0.9641% 0.9641% SOUTHEASTERN LA UNIVERSITY 24,553,009 1.0240% 1.0240% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2791% UNIVERSITY OF LA @ MONROE 35,695,792 11.4227% 11.4227% C-3 <td></td>											
MEDICAL CENTER OF LA - NEW ORLEANS 0 1.2908% 1.2908% LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 0 0.0000% LSU - SHREVEPORT 0 0 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 26,374,575 0.9015% 0.9015% 0.9015% NICHOLLS STATE UNIVERSITY 26,537,4575 0.9015% 0.9015% NICHOLLS STATE UNIVERSITY 26,537,685 0.9641% 0.9641% SOUTHERN LA UNIVERSITY 24,553,009 1.0240% 1.0240% UNIVERSITY OF LA @ LAPAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227%				6,096,978	165,461	167,126	0	0	(397,300)	159,107	(351,
LSU HEALTH SCIENCES CENTER - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 25,374,575 0.9015% 1.4329% MCNEESES STATE UNIVERSITY 24,553,009 1.0240% 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9641% SOUTHEASTERN LA UNIVERSITY 24,553,009 1.0240% 1.0240% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 1.360,972 0.0273% 0.0273% UNIVERSITY OF LA @ MONROE 351,695,792 11.4227% 11.4227% C-3 Southern University System: 38,079,399 1.2791% 1.2791% SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077%				15,904,712	431,625	435,969	0	0 0	(1,036,406)	355,984	(857,
LSU - SHREVEPORT 75,736,188 1.6528% 1.6528% LSU - SHREVEPORT 0 0.0000% 0.0000% Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 25,374,575 0.9015% 1.4329% 1.4329% MCNEESE STATE UNIVERSITY 25,374,575 0.9015% 1.0240% 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9641% SOUTHEASTERN LA UNIVERSITY 24,553,009 1.0240% 1.0240% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.208% UNIVERSITY OF LA @ MONROE 351,693,792 1.2028% 1.2028% UNIVERSITY OF LA SYSTEM - BD OF 38,079,399 1.2791% 1.2791% SUPERVISORS 1.360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.6077% 1.6077% SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077%			1	17,119,927	3,178,421	3,210,413	0	0	(7,631,941)	3,086,328	(6,776,
Total - LSU 577,396,561 9.8785% 9.8785% C-2 University of Louisiana System: GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 44,392,033 1.4329% 1.4329% MCNEESE STATE UNIVERSITY 25,374,575 0.9015% 1.0240% NICHOLLS STATE UNIVERSITY 29,539,685 0.9641% 0.9641% SOUTHEASTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9641% UNIVERSITY OF LA @ LAPAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ LAPAYETTE 86,835,584 2.2677% 2.208% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 351,695,792 11.4227% 11.4227% SUPERVISORS 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 351,695,792 11.4227% 11.4227% C-3 Southern UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883%			1	49,962,337	4,069,704	4,110,667	0	0	(9,772,067)	1,850,374	(6,575,
C-2 University of Louisiana System: GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% LA TECH UNIVERSITY 44,392,033 1.4329% MCNEESE STATE UNIVERSITY 25,374,575 0.9015% NICHOLLS STATE UNIVERSITY 24,553,009 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% SOUTHEASTERN LA UNIVERSITY 29,539,685 0.9641% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 0.0273% UNIVERSITY OF LA SYSTEM - BD OF 36,079,399 1.2791% 1.2791% SUPERVISORS 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% C-3 Southern University System: 30,079,399 1.2791% 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% 0.2325% 0.2325% SOUTHERN				0	0	0	0	0	0	0	
C-2 University of Louisiana System: GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% LA TECH UNIVERSITY 44,392,033 1.4329% MCNEESE STATE UNIVERSITY 25,374,575 0.9015% NICHOLLS STATE UNIVERSITY 24,553,009 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% SOUTHEASTERN LA UNIVERSITY 29,539,685 0.9641% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 0.0273% UNIVERSITY OF LA SYSTEM - BD OF 36,079,399 1.2791% 1.2791% SUPERVISORS 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% C-3 Southern University System: 30,079,399 1.2791% 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% 0.2325% 0.2325% SOUTHERN	519.859.577 3	70 4	5 202 0	000 004 050	04 000 000	04 500 000	0	0	50 405 604	0.050.040	20 400
GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 44,392,033 1.4329% 1.4329% MCNESES STATE UNIVERSITY 25,374,575 0.9015% 1.0240% 1.0240% NICHOLLS STATE UNIVERSITY 29,539,685 0.9641% 0.9041% SOUTHEASTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9041% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA SYSTEM - BD OF 38,079,399 1.2791% 1.2791% SUPERVISORS 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 351,695,792 11.4227% 11.4227% C-3 Southern University System: 351,695,792 1.6077% 1.6077% SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% 3.225% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% 0.2325% SOUTHERN UNIVERSITY - SHREVEPORT 7,517,548 0.2325%	519,859,577 3	6,4	85,382 8	896,294,959	24,323,809	24,568,639	0	0	-58,405,694	9,956,019	-38,198
GRAMBLING STATE UNIVERSITY 20,940,934 0.6794% 0.6794% LA TECH UNIVERSITY 44,392,033 1.4329% 1.4329% MCNESES STATE UNIVERSITY 25,374,575 0.9015% 1.0240% 1.0240% NICHOLLS STATE UNIVERSITY 29,539,685 0.9641% 0.9041% SOUTHEASTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9041% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA SYSTEM - BD OF 38,079,399 1.2791% 1.2791% SUPERVISORS 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 351,695,792 11.4227% 11.4227% C-3 Southern University System: 351,695,792 1.6077% 1.6077% SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% 3.225% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% 0.2325% SOUTHERN UNIVERSITY - SHREVEPORT 7,517,548 0.2325%							0	0			
MCNEESE STATE UNIVERSITY 25,374,575 0.9015% 0.9015% NICHOLLS STATE UNIVERSITY 24,553,009 1.0240% 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9641% SOUTHEASTERN LA UNIVERSITY 29,539,685 0.9641% 0.9641% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA SYSTEM - BD OF 1.360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% C-3 Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - SHREVEPORT 7,517,548 0.2325% 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 2.1285% 1.2028% 1.2028%				61,641,840	1,672,847	1,689,685	0	0	(4,016,797)	44,328	(1,986,
NICHOLLS STATE UNIVERSITY 24,553,009 1.0240% 1.0240% NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% 0.9641% SOUTHEASTERN LA UNIVERSITY 24,539,685 1.6440% 0.9641% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ SYSTEM - BD OF 35,821,515 1.2028% 1.2028% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% 11.4227% SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 1.2185% <td></td> <td></td> <td>1</td> <td>30,008,503</td> <td>3,528,193</td> <td>3,563,706</td> <td>0</td> <td>0</td> <td>(8,471,806)</td> <td>(291,703)</td> <td>(3,804,</td>			1	30,008,503	3,528,193	3,563,706	0	0	(8,471,806)	(291,703)	(3,804,
NORTHWESTERN STATE UNIVERSITY 29,539,685 0.9641% SOUTHEASTERN LA UNIVERSITY 44,798,086 1.6440% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% UNIVERSITY OF LA @ SYSTEM - BD OF 30,073,999 1.2791% SUPERVISORS 1,360,972 0.0273% UNIVERSITY OF NEW ORLEANS 351,695,792 11.4227% Total - ULS 351,695,792 11.4227% 11.4227% SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2825% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 2.1285%				81,791,719	2,219,678	2,242,020	0	0	(5,329,833)	(309,310)	(2,267,
SOUTHEASTERN LA UNIVERSITY 44,798,086 1.6440% UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% UNIVERSITY OF LA SYSTEM - BD OF 1.6440% 1.6440% SUPERVISORS 1.360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10.849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 1.2028%				92,906,357	2,521,309	2,546,687	0	0	(6,054,101)	(171,488)	(2,756,
UNIVERSITY OF LA @ LAFAYETTE 86,835,584 2.2677% 2.2677% UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% 1.2028% UNIVERSITY OF LA SYSTEM - BD OF 35,821,515 1.2028% 0.0273% SUPERVISORS 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% C-3 Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 2.1285%				87,478,933 49,163,425	2,374,019 4,048,023	2,397,914 4,088,768	0	0	(5,700,431) (9,720,007)	(698,033) (1,108,744)	(2,058, (3,591,
UNIVERSITY OF LA @ MONROE 35,821,515 1.2028% UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% Total - ULS 351,695,792 11.4227% Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 1.2028%				205,750,269	5,583,687	5,639,889	0	0	(13,407,402)	(1,562,900)	(3,591, (4,920,
UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS 1,360,972 0.0273% 0.0273% UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 1.285%				09,130,885	2,961,613	2,991,423	0	0	(7,111,348)	(82,491)	(3,356,
UNIVERSITY OF NEW ORLEANS 38,079,399 1.2791% 1.2791% Total - ULS 351,695,792 11.4227% 11.4227% 11.4227% C-3 Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE SOUTHERN UNIVERSITY - NEW ORLEANS 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY - SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 2.1285%									,	,	
Total - ULS 351,695,792 11.4227% 11.4227% C-3 Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% 0.2325% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% 0.21285% Total Southern 63,915,357 2.1285% 2.1285% 0.2325%				2,475,490	67,180	67,856	0	0	(161,312)	(35,542)	(42,
C-3 Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% 0.2883% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2325% 0.2325% SOUTHERN UNIVERSITY - SHREVEPORT 7,517,548 0.2325% 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 1.285% 1.285%				16,054,760	3,149,514	3,181,216	0	0	(7,562,531)	(319,664)	(3,337,
SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY - NEW ORLEANS 10,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 2.1285%	577,418,803 45	3,98	3,377 1,0	36,402,180	28,126,063	28,409,164	0 0	0 0	(67,535,567)	(4,535,547)	(28,121,
SOUTHERN UNIVERSITY - BATON ROUGE 45,548,594 1.6077% 1.6077% SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY - NEW ORLEANS 10,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 2.1285%							0	0			
SOUTHERN UNIVERSITY - NEW ORLEANS 10,849,215 0.2883% 0.2883% SOUTHERN UNIVERSITY-SHREVEPORT 7,517,548 0.2325% 0.2325% Total Southern 63,915,357 2.1285% 2.1285%			1	45,867,549	3,958,579	3,998,424	0	0	(9,505,236)	(246,415)	(4,349,
Total Southern 63,915,357 2.1285% 2.1285%				26,161,128	709,965	717,111	0	0	(1,704,750)	41,096	(865,
				21,097,320	572,543	578,306	0	0	(1,374,775)	(169,638)	(495,
C-5 BOARD OF REGENTS 10,522,693 0.2769% 0.2769%	117,937,771 7	5,18	8,227 1	93,125,998	5,241,087	5,293,841	0	0	(12,584,761)	(374,958)	(5,710,
0.2703% U.2703%	17,940,544	7 1(2,946	25,123,489	681,806	688,668	0	0	(1,637,134)	(128,823)	(662
	17,340,344	, i C	2,040	20,120,409	001,000	000,000	0	0	(1,037,134)	(120,023)	(002
TOTAL OGB PLAN - COMPONENT UNITS 1,095,363,045 26.3684% 26.3684% 1	1,346,339,056 1,0	16,1	2,089 2,3	92,451,145	64,926,756	65,580,273	0	0	-155,900,429	2,866,613	-78,253

FYE 6-30-18

														CAFF
OSRAP Number	Employer Name	Covered- Employee Payroll (dollars) as defined by GASB 75	Current Year Proportion	Prior Year Proportion	*Total OPEB Liability at 6/30/17 (dollars)	Restatement	**Total OPEB Liability at 6/30/17 (dollars), restated	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Differences in Expected and Actual Benefit Payments	Benefit Payments Made the Year Ending 6/30/17 (dollars)
8C01	Louisiana School Employees' Retirement System (571) - LSERS	1,344,993	0.0815%	0.0815%			7,397,645	200,759	202,779	0	0	(482,056)	672	(233,775)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	8,317,152	0.2127%	0.2127%			19,302,396	523,832	529,104	0	0	(1,257,811)	(293,051)	(315,176)
8C03	Louisiana Teachers' Retirement System (573) - TRSL Louisiana State Police Retirement System (575) -	8,752,282	0.3003%	0.3003%			27,247,372	739,444	746,887	0	0	(1,775,533)	(200,425)	(658,152)
8C04	LSPRS	313,271	0.0036%	0.0036%			327,919	8,899	8,989	0	0	(21,368)	(10,333)	0
	TOTAL OGB PLAN - FIDUCIARY FUNDS	18,727,698	0.5982%	0.5982%	0	0	54,275,333	1,472,933	1,487,759	0	0	-3,536,769	-503,137	-1,207,103

* GASB 45 ending 2017 OGB OPEB liability. The flood districts that comprise Southeast Louisiana Flood Protection Authority (SLFPA) are combined and displayed in total in the CAFR. The 2017 OPEB liability and restatements for 20-28-1 and 20-28-2 amounts are not necessarily correct per flood district, but are correct in total when all districts are reported together as one authority.

**Beginning GASB 75 OPEB liability.

The ISF, Office of State Human Capital Mgt, does not exist so its numbers were added to Div of Adm, 107.

					Deferred O	utflows of Re	sources	Defe	rred Inflows of Reso	ources						
) V/E 6/20/49 Ma	asurement Y/E 6/30	/17												
OSRAP Number	Employer Name	Net Change in Total OPEB Liability	Total OPEB Liability at 6/30/18 (dollars)	/ / /	Ending Balance - Differences between Expected and Actual Experience (dollars)	Ending Balance - Changes in Assumption s (dollars)	DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)		DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars)	DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)	OPEB Expense (proportionate share of collective OPEB expense and amortization of employer- specific deferred inflow/outflows)	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	Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars)
	PRIMARY GOVERNMENT															
01-100	EXECUTIVE OFFICE	(224,561)	5,106,334				0		(269,840)	(5,867)	211,572	5,995,863	4,404,591	4,401,141	6,009,847	(173,424)
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	, O	0				0		· · · ·	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	(58,524)	1,330,789				10,674		(70,324)	0	58,645	1,562,614	1,147,904	1,147,005	1,566,258	(52,453)
01-103	MENTAL HEALTH ADVOCACY SERVICE	(113,934)	2,590,760				0		(136,906)	(27,167)	100,392	3,042,073	2,234,722	2,232,972	3,049,168	(52,872)
01-106		(303,429)	, ,				0		(364,610)	(2,540)	287,426	8,101,673	5,951,529	5,946,868	8,120,568	(251,176)
01-107	DIVISION OF ADMINISTRATION HOMELAND SECURITY AND EMERGENCY	(4,439,247)	100,944,934				306,509		(5,334,342)	(54,729)	4,288,149	118,529,656	87,072,475	87,004,282	118,806,099	(3,481,497)
01-111	PREPAREDNESS	(716,234)	16,286,601				0		(860,650)	(373,459)	572,867	19,123,745	14,048,399	14,037,396	19,168,347	(75,984)
	DEPARTMENT OF MILITARY AFFAIRS	(1,219,269)	27,725,199				0		(1,465,113)	(455,491)	1,027,009	32,554,960	23,915,036	23,896,306	32,630,887	(394,848)
01-116	LOUISIANA PUBLIC DEFENDER BOARD	(59,051)	, ,				0		(70,958)	(10,316)	53,114	1,576,693	1,158,246	1,157,339	1,580,370	(26,938)
	LOUISIANA COMMISSION ON LAW ENFORCEMENT															
01-129	AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(269,509)					1,032		(323,851)	0	256,240	7,196,011	5,286,225	5,282,085	7,212,794	(176,228)
01-133	OFFICE OF ELDERLY AFFAIRS	(321,976)	,- , -				0		(386,897)	(39,209)	294,502	8,596,885	6,315,315	6,310,369	8,616,936	(165,798)
01-254 01-255	LOUISIANA STATE RACING COMMISSION OFFICE OF FINANCIAL INSTITUTIONS	(144,456) (796,192)	, ,				0 73,131		(173,582) (956,729)	(44,852) 0	124,296 777,130	3,857,021 21,258,630	2,833,387 15,616,695	2,831,167 15,604,465	3,866,016 21,308,211	(72,651) (590,032)
03-130	DEPARTMENT OF VETERANS AFFAIRS	(399,201)					73,131		(479,693)	(7,497)	376,953	10,658,822	7,830,024	7,823,892	10,683,682	(314,215)
03-130	LOUISIANA WAR VETERANS HOME	(507,242)	, ,				40,838		(609,518)	(7,437)	493,445	13,543,561	9,949,167	9,941,375	13,575,148	(385,115)
03-132	NORTHEAST LOUISIANA WAR VETERANS HOME	(264,704)					0		(318,076)	(110,027)	219,763	7,067,690	5,191,961	5,187,894	7,084,174	(79,704)
03-134	SOUTHWEST LOUISIANA WAR VETERANS HOME	(208,458)	4,740,167				0		(250,490)	(79,464)	175,131	5,565,909	4,088,745	4,085,543	5,578,891	(49,087)
03-135	NORTHWEST LOUISIANA WAR VETERANS HOME	(168,221)	3,825,203				0		(202,139)	(90,740)	133,679	4,491,558	3,299,521	3,296,937	4,502,033	(18,587)
03-136	SOUTHEAST LOUISIANA WAR VETERANS HOME	(161,077)					0		(193,556)	(48,566)	139,014	4,300,827	3,159,409	3,156,935	4,310,858	(68,681)
04-139	SECRETARY OF STATE	(3,067,303)	, ,				0		(3,685,770)	(435,475)	2,787,774	81,898,208	60,162,832	60,115,714	82,089,218	(1,818,929)
04-141	OFFICE OF THE ATTORNEY GENERAL	(1,991,330)	45,281,250				0		(2,392,846)	(471,065)	1,755,733	53,169,295	39,058,429	39,027,839	53,293,300	(964,080)
04-146		(53,841)					11,332		(64,697)	0	54,387	1,437,583	1,056,055	1,055,228	1,440,935	(47,808)
04-147 04-158	STATE TREASURER PUBLIC SERVICE COMMISSION	(467,049) (551,463)					0		(561,222) (662,656)	(58,875) (18,098)	426,623 518,505	12,470,405 14,724,287	9,160,821 10,816,535	9,153,647 10,808,064	12,499,489 14,758,628	(257,551) (449,296)
04-158	AGRICULTURE AND FORESTRY	(6,454,962)					403,031		(7,756,490)	(18,098)	6.245.866	172.350.040	126.609.198	126.510.041	172.752.008	(5,222,568)
04-165	COMMISSIONER OF INSURANCE	(1,873,733)	, ,				405,051		(2,251,538)	(119,602)	1,745,050	50,029,405	36,751,850	36,723,067	50,146,087	(1,201,711)
05-251	DED-OFFICE OF SECRETARY	(382,331)					73,956		(459,421)	(110,002)	384,338	10,208,380	7,499,127	7,493,254	10,232,189	(392,137)
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	(165,310)					0		(198,642)	(96,056)	129,387	4,413,855	3,242,440	3,239,900	4,424,149	(10,519)
12-440	OFFICE OF REVENUE	(5,825,185)	132,460,053				309,546		(6,999,730)	0	5,620,925	155,534,743	114,256,597	114,167,115	155,897,493	(4,593,239)
17-560	STATE CIVIL SERVICE	(844,464)	19,202,441				0		(1,014,735)	(37,306)	791,238	22,547,528	16,563,526	16,550,554	22,600,115	(583,019)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(109,086)	2,480,530				0		(131,081)	(11,230)	100,368	2,912,641	2,139,641	2,137,965	2,919,434	(67,027)
	ETHICS ADMINISTRATION	(122,011)	, ,				0		(146,613)	(23,689)	109,063	3,257,747	2,393,157	2,391,283	3,265,345	(49,487)
17-565	BOARD OF TAX APPEALS	(28,879)	656,689				0		(34,702)	(1,432)	27,014	771,085	566,443	565,999	772,883	(17,480)
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0				0		0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	(345,022)	7,845,516				0		(414,589)	(89,289)	301,997	9,212,214	6,767,338	6,762,038	9,233,699	(228,761)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	(459,785)					0		(552,493)	(36,738)	426,085	12,276,449	9,018,341	9,011,278	12,305,081	(321,728)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	(347,920)	7,911,417				0		(418,072)	(46,045)	317,176	9,289,595	6,824,183	6,818,838	9,311,261	(226,167)
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	(165,468)	, ,				0		(198,832)	(36,248)	146,723	4,418,063	3,245,531	3,242,989	4,428,367	(91,754)
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	(375,854)					0		(451,638)	(63,607)	338,658	10,035,451	7,372,092	7,366,319	10,058,856	(219,298)
23-949	SUPREME COURT	(433,282)					0		(520,646)	(72,544)	390,627	11,568,803	8,498,500	8,491,844	11,595,784	(246,875)
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	(123,922)	2,817,888				21,905		(148,909)	0	123,979	3,308,767	2,430,637	2,428,733	3,316,484	(118,524)
23-CA4 23-CA2	JUDGES - 4TH CIRCUIT COURT OF APPEAL JUDGES - 2NO CIRCUIT COURT OF APPEAL	(124,327)	, ,				38,485 0		(149,396)	(1 220)	129,128 64,717	3,319,591	2,438,588	2,436,678	3,327,333	(154,873)
23-CA2 23-CA3	JUDGES - 2NO CIRCUIT COURT OF APPEAL JUDGES - 3RD CIRCUIT COURT OF APPEAL	(68,547) (66,999)	1,558,699 1,523,493				0 4,695		(82,368) (80,508)	(1,320) 0	64,717 64,975	1,830,226 1,788,887	1,344,493 1,314,125	1,343,440 1,313,096	1,834,495 1,793,059	(84,358) (73,309)
23-CA3 23-CA5	JUDGES - STH CIRCUIT COURT OF APPEAL	(48,675)					4,695 7,637		(58,490)	0	48,420	1,299,648	954,728	953,980	1,302,679	(47,956)
23-045	OFFICE OF GROUP BENEFITS	(1,199,245)					425,783		(1,441,051)	0	1.261.232	32,020,306	23.522.276	23.503.854	32.094.986	(1,341,613)
		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,				-,		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	,	,,				

			ŗ		Deferred O	utflows of Res	sources	Defer	rred Inflows of Reso	ources	-					
		2 Y/E 6/30/18 Me	asurement Y/E 6/30	/17												
OSRAP Number	Employer Name	Net Change in Total OPEB Liability	Total OPEB Liability at 6/30/18 (dollars)		Ending Balance - Differences between Expected and Actual Experience (dollars)	Ending Balance - Changes in Assumption s (dollars)	DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)		DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars)	DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)	OPEB Expense (proportionate share of collective OPEB expense and amortization of employer- specific deferred inflow/outflows)	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	Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars)
21-804	OFFICE OF RISK MANAGEMENT	(534,057)	12,144,032			-	67,394		(641,740)	0	526,541	14,259,536	10,475,126	10,466,922	14,292,793	(482,786)
SA-951	HOUSE OF REPRESENTATIVES	(213,340)					14,695		(256,356)	0	206,824	5,696,263	4,184,503	4,181,226	5,709,549	(195,834)
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	(3,370)					954		(4,050)	0	3,474	,	66,102	66,050	90,192	(3,599)
SA-955		(18,813)	· · · · ·				11,534		(22,606)	0	21,180	,	369,001	368,712	503,484	(28,168)
SA-962 SA 954	LOUISIANA STATE LAW INSTITUTE OFFICE OF THE LEGISLATIVE AUDITOR	(48,759) (969,588)					8,549 0		(58,590) (1,165,088)	0	48,761 882,789	1,301,872 25,888,374	956,362 19,017,729	955,613 19,002,835	1,304,908 25,948,753	(52,765) (679,762)
SA 954 SA 952	SENATE	(270,771)					0		(325,367)	(132,221)	,	, ,	5,310,960	5,306,801	7,246,544	(215,864)
06-261	DCRT - OFFICE OF THE SECRETARY	(252,888)					10,163		(303,878)		243,079		4,960,208	4,956,323	6,767,959	(179,702)
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(484,793)					17,000		(582,543)	0	465,276		9,508,846	9,501,399	12,974,351	(344,726)
06-263	DCRT - OFFICE OF STATE MUSEUMS	(264,488)					0		(317,818)	(49,805)	,	, ,	5,187,740	5,183,677	7,078,415	(150,121)
06-264	DCRT- OFFICE OF STATE PARKS	(1,316,549)					0		(1,582,008)		,	, ,	25,823,120	25,802,896	35,234,374	(766,190)
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(167,188)					0		(200,898)	(10,866		4,463,978	3,279,261	3,276,692	4,474,389	(114,596)
06-267	DCRT - OFFICE OF TOURISM	(283,793)	6,453,237				0		(341,015)	(628	269,328	7,577,398	5,566,394	5,562,035	7,595,071	(222,566)
07-273	DOTD - ADMINISTRATION	(2,068,975)	47,046,836				159,481		(2,486,147)	0	2,010,661	55,242,448	40,581,377	40,549,595	55,371,288	(1,779,328)
07-276	DOTD - ENGINEERING & OPERATIONS	(38,127,146)					1,232,003		(45,814,809)	0	36,562,045	1,018,009,932	747,835,167	747,249,483	1,020,384,212	(30,813,172)
08-400	DPSC - CORRECTIONS - ADMINISTRATION	(17,461,476)					5,445,511		(20,982,273)		18,147,357	466,228,342	342,493,662	342,225,430	467,315,715	(18,018,085)
08-401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0				0		0	0	0	0	0	0	0	0
08-402	DPSC - LOUISIANA STATE PENITENTIARY	(4,054,429)					0		(4,871,933)				79,524,571	79,462,289	108,507,355	(416,994)
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	(5,066,276)					182,314		(6,087,801)	0	4,863,655	135,271,576	99,371,173	99,293,349	135,587,066	(4,135,169)
08-405	DPSC - AVOYELLES CORRECTIONAL CENTER DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR	(1,161,659)) 26,415,205				0		(1,395,887)	(674,995	909,223	31,016,763	22,785,069	22,767,224	31,089,103	(76,183)
08-406 08-408	WOMEN DPSC - ALLEN	(698,775) 0) 15,889,585 0				0		(839,671)	(406,031)	546,927 0	18,657,569 0	13,705,943 0	13,695,209 0	18,701,083 0	(22,899) 0
08-409	DPSC - DIXON CORRECTIONAL CENTER	(1,717,912)	39,063,956				0		(2,064,299)	(998,212)	1,344,599	45,868,941	33,695,553	33,669,163	45,975,920	(152,727)
08-412	DPSC - t LEVY DABADIE CORRECTIONAL CENTER	0	0				0		0	0	0	0	0	0	0	Ó
08-413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	(1,578,004)	35,882,551				0		(1,896,180)	(916,917)	1,235,093	42,133,332	30,951,355	30,927,115	42,231,598	(143,289)
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	(859,541)	19,545,287				0		(1,032,853)	(499,446	672,758	22,950,098	16,859,256	16,846,053	23,003,624	(29,253)
08-415	DPSC - ADULT PROBATION AND PAROLE	(3,259,645)	74,121,720				0		(3,916,894)	(1,894,053	2,551,303	87,033,807	63,935,468	63,885,396	87,236,794	(235,438)
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	(1,031,575)					0		(1,239,574)	(599,408)		27,543,457	20,233,560	20,217,714	27,607,696	(68,097)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(1,274,544)					126,931		(1,531,534)		1,246,865	34,030,841	24,999,226	24,979,647	34,110,211	(1,069,572)
08-419	DPSC - OFFICE OF STATE POLICE	(17,960,979)					0		(21,582,492)			, ,	352,291,036	352,015,132	480,683,749	(9,399,368)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	(4,433,077)					0		(5,326,929)	(50,418		118,364,923	86,951,462	86,883,364	118,640,983	(3,076,165)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	(872,951)					0		(1,048,966)				17,122,270	17,108,860	23,362,493	(448,252)
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	(19,930)					0		(23,949)			,	390,918	390,612	533,388	(7,210)
08-424 08-425	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(55,979) (117,653)					0		(67,266) (141,376)	(5,962) (14,049)	,	1,494,665 3,141,388	1,097,989 2,307,680	1,097,129 2,305,872	1,498,151 3,148,715	(46,968) (89,220)
17-563	STATE POLICE COMMISSION	(34,900)					0		(41,937)	(14,049)		931,840	684,534	683,998	934,013	(25,343)
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	(45,868)					0		(55,116)	(13,820)	,	1,224,682	899,658	898,953	1,227,539	(17,922)
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	(7,964,545)					0		(9,570,454)			, ,	156,218,533	156,096,187	213,152,486	(5,308,829)
09-307	DHH-OFFICE OF THE SECRETARY	(3,387,657)					37,410		(4,070,718)		3,227,890	90,451,786	66,446,332	66,394,293	90,662,744	(2,532,963)
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	(2,988,520)					209,245		(3,591,102)		2,898,221	79,794,669	58,617,562	58,571,654	79,980,772	(2,413,029)
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	(14,454)					0		(17,368)				283,495	283,273	386,815	0
09-326	DHH - OFFICE OF PUBLIC HEALTH	(10,203,686)					643,413		(12,261,079)		9,874,974		200,137,598	199,980,856	273,077,885	(8,345,056)
09-330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	(13,753,543)) 312,744,598				2,501,695		(16,526,701)	0	13,780,138	367,225,059	269,765,358	269,554,085	368,081,529	(12,834,279)
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(11,154,444)					1,559,495		(13,403,540)		11,041,118		218,785,998	218,614,651	298,522,707	(9,647,364)
	DSS-OFFICE FOR CHILDREN AND FAMILY - includes	(00.004							(00.400.555)	-						(0.1.0.1= 0-1)
10-360	agencies 8355, 8357, 8370 OFFICE OF COASTAL PROTECTION AND	(30,334,476)					2,141,130		(36,450,885)	0	29,422,861	809,942,550	594,987,832	594,521,854	811,831,560	(24,317,021)
01-109	DESTODATION	(817,142)					0		(981,905)			, ,	16,027,632	16,015,080	21,868,914	(229,463)
11-431 11-432	DNR - OFFICE OF THE SECRETARY DNR - OFFICE OF CONSERVATION	(634,762) (1,206,683)					63,140 0		(762,750) (1 449 989)		620,955 1 144 898	, ,	12,450,374 23,668,169	12,440,623 23 649 632	16,987,922 32 294 049	(597,830) (1 000 273)
11-4.57	UND - UFFICE OF CONSERVATION	U ZUD D831	27 439 001				0		11 449 9891	L1 n42	1 144 898	37 718 906	Z.3 000 169	Z.5 h49 h32	57 794 049	I UUUUZ(3)

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11-432 DNR - OFFICE OF CONSERVATION

11-434 DNR - OFFICE OF MINERAL RESOURCES

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Image Image <th< th=""><th></th><th></th><th></th><th></th><th></th><th>Deferred O</th><th>utflows of Res</th><th>ources</th><th>Defer</th><th>rred Inflows of Reso</th><th>urces</th><th>-</th><th></th><th></th><th></th><th></th><th></th></th<>						Deferred O	utflows of Res	ources	Defer	rred Inflows of Reso	urces	-					
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11-65 MARGENER (208.22) 7.02.453 0 (27.2%) (20.0%) 2.88.872 6.08.913 6.08.91			Net Change in Total OPEB	Total OPEB Liability		Balance - Differences between Expected and Actual Experience	Balance - Changes in Assumption	OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability		INFLOW Ending Balance - Changes in Assumptions	INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability	(proportionate share of collective OPEB expense and amortization of employer- specific deferred	Assuming -1% Change in	Liability Assuming +1% Change in	Liability Assuming -1% Change in Healthcare Cost	Liability Assuming +1% Change in Healthcare Cost	Estimated Ben Payments Ma the Year Endi 6/30/18 (dolla
SHE Co-OFFIC OF THE SCREPTAY - ADMARTINITY 0								_									
3656 0 (b) 0 (b) (b) 0 (b) (b) 12,667,264 12,667,276 <td></td> <td></td> <td> ,</td> <td>7,024,632</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td> ,</td> <td> ,</td> <td></td> <td>, ,</td> <td></td> <td></td> <td></td> <td>(152,</td>			,	7,024,632				0		,	,		, ,				(152,
DEFIC P WORKPOOL DEVILCIPMENT Floridus (a) 250,279 210,359,875 (a) 21,272,2782 (a) 11,12,273 (a) 9,157,453 247,004,002 161,450,456			•	100 005 075				0		-	-	•	-	Ũ	-	0	(0.400
44-74 Average filts (12,32,32) (11,116,27) 0 9,167,453 247,000,002 191,006,003 247,550,003 45-12 Machinestes - DEPLC of MANAGEMENT (12,32,32) 5,341,172 6,338,172 6,338,172 6,338,172 6,338,172 6,338,172 2,146,550 1,13,038,63 99,652,233 13,038,651 99,652,233 13,038,651 99,652,233 13,038,651 99,652,233 13,038,651 99,652,233 2,146,501	3-856		(5,718,542)	130,035,075	•			0		(6,871,584)	(865,655)	5,181,948	152,687,332	112,164,874	112,077,030	153,043,441	(3,160,
Hull BLUE NO TREERES - OFFICE OF MANAGEMENT 233-207 5.440,263 5.440,263 MOTINESS OFFICE OF MANAGEMENT 100,207 2.660,775 2.600,775	14-474		(9 250 979)	210 359 875				1 329 782		(11 116 275)	0	9 167 453	247 004 802	181 450 958	181 308 851	247 580 886	(8,522,
6-11 All Presence (28) 233 5.440,403 0 (287,438) (137,020) 117,703 6.588,177 4.688,770 4.688,7770 7.688,770 7.678,770<			(3,230,373)	210,000,070				1,020,702		(11,110,273)	0	5,107,455	247,004,002	101,400,000	101,000,001	247,000,000	(0,022,
6-12 VLLUE # A THREADE -OFFICE OF THE SECRETARY (5,04.79) 115,551,660 976,022 (6,12.270) 0 5,118,074 130,033,043 99,030,551	6-511		(239,252)	5,440,403				0		(287,493)	(139,020)	187,261	6,388,127	4,692,750	4,689,075	6,403,026	(6,
6-51 MOLTRE & REMERTIC OFFICE OF WILDLIFE (1.041-X7) 2.4.81-2.32 (1.041-X5) (2.3.23-37) (2.3.3.47) <td>ô-512</td> <td>WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>976,922</td> <td></td> <td> ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>136,350,309</td> <td>(4,652</td>	ô-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY						976,922		,						136,350,309	(4,652
654 Villare & malements (1,03.53) 2.272.78 (0,03.53) 616.760 22682.28 20,48.72 2.24.82.14 2.772.78 683 Solution find Vinally manual MS1 (1,03.53) 0.237.257 1.05.05.25 1.55.157 2.04.82.14 2.772.78 1.05.05.25 1.55.157 2.04.82.14 2.772.78 1.05.05.25 1.55.157 2.04.82.14 2.772.78 1.05.05.25 1.55.157 2.04.82.14 2.772.78 1.05.05.25 1.55.157 2.04.82.14 2.772.78 1.05.05.25 1.55.157 2.04.82.78 2.271.45 3.52.41.617 2.04.82.78 2.271.45 3.52.41.617 2.04.82.78 2.271.45 3.56.216.617 2.04.82.78 2.271.45 3.56.216.617 2.04.82.74 2.04.82.74 2.271.45 3.05.78 2.04.82.74 2.04.82.74 2.271.45 3.05.78.77 1.05.775.71 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1.05.757.75 1			,													29,210,844	(45
LOUGINA SUGCE CPA THE DEF INTERCENT CTAR 510 Control of the DEF intercent of t			(, , , ,					0			(, ,	,					(38
9633 Stand to the Number Namesh Washing Yangamer MRS1 () (170,818) 40,868,197 22,23,86 (2,159,114) 0 (177,74) 52,247,741 52,247,241 52,247,741 52,247,741 52,247,741 52,242,241 <td></td> <td></td> <td>(.,0-10,000)</td> <td>20,720,770</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>(.,200,047)</td> <td>(000,000)</td> <td>010,700</td> <td>2.,002,020</td> <td>20,700,172</td> <td>20,702,172</td> <td>,0_,011</td> <td>,00</td>			(.,0-10,000)	20,720,770				0		(.,200,047)	(000,000)	010,700	2.,002,020	20,700,172	20,702,172	,0_,011	,00
Hose Localismus second: Elocation Centrer (#45.92) 21,570,236 0 (#1,339,55) (22,845) 84,780 25,327,785 (18,007,257 18,007,257 18,007,257 18,007,257 12,271,145 25,327,785 18,007,257 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 22,281,276 12,271,145 12,271,127 12,271,127 12,271,127 12,271,127 12,271,127 12,271,127 12,271,127 12,271,272 12,271,272 12,271,273 13,00,23,271 12,271,273 12,371,277 13,072,271 23,02,24 23,02,24 23,02,24 23,02,24 23,02,24 23,02,27 23,02,27 23,02,27 23,02,27 12,71,777 13,072,771 24,02,48 73,02,27 23,02,27 73,02,27 23,02,27 73,02,27 23,02,27 73,02,27 23,02,27 73,02,27 23,02,27 73,02,02 23,00,27 73,02	9-653		(1,796,818)	40.858,197				222,136		(2,159,114)	0	1,770.207	47,975,741	35,243,218	35,215,617	48,087,634	(1,633
LOUGINAN SCHOOL FOR MATH SCIENCE ADD THE CHARGE <			(, , , ,	, ,						(, , ,						25,386,867	(472
467 Arts (474,970) 10,800,429 0 (577,739) (25,658) 44,868 12,681,276 9,316,169 9,308,73 12,714,423 4562 LOUSHAK ELUCATIONAL TELEVISION AUTHONTY (41,733) 10,954,217 0 0 (56,65) (27,743) (22,684) 9,448,823 9,444,423 12,283,743 6473 NO CONTERTOR CENTRA' ATSPROFERONT (33,339) 6,837,015 0 0 8,666,17 3,71,021 2,380,243 5,444,673 9,173,737 7,192,212 8,357,467 1,713,797 1,780,277 1,780,277 1,780,277 1,780,277 1,780,277 1,780,277 2,805,861 1,445,718 8,173,367 2,380,24 2,380,24 2,380,24 2,380,24 2,380,24 2,380,24 2,380,24 2,380,24 2,380,24 2,380,24 3,71,962 2,280,380,02 3,577,464 3,577,464 5,276,574 3,71,70 4,228,48 0 <			(= :=,= 5=)	.,,				0		(,,	(,())		.,	.,,	.,,	-,,	(<u>-</u>
Bess Finite Acade Mr (4,740) 107,778 0 0 (5,885) (2,756) 3,710 12,85,33 30,2967 92,884 12,882,45 BORNO OF ELEMENTARY AD SECONDARY (48),133 10,984,217 0 0(75,886) (40,800) 44,7433 12,882,45 9,441,423 12,882,45 9,441,423 12,882,45 9,441,423 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 12,882,45 14,413,333 0 30,805,467 96,078,069 72,448,53 77,92,221,2 83,806,40 90,078,069 72,448,53 77,92,321 83,826,72 57,93,31 12,882,45 12,882,45 12,882,45 12,892,45 12,	9-657		(474,970)	10,800,429				0		(570,739)	(25,658)	443,689	12,681,876	9,316,169	9,308,873	12,711,454	(309
Head Consistent Electrical Visite Science Science Visite Vi	9-658	THRIVE ACADEMY	(4,740)	107,778	;		0	0		(5,695)	(2,754)	3,710	126,553	92,967	92,894	126,848	
666 EDUCATION (88,312) 2,030,885 12,881 (1(7,22)) 0 88,461 2,384,679 1,751,727 1,750,725 2,390,285 677 NO_ENTREPROPERTIES MERRICE (303,732,81) 83,527,487 407,439 (4,413,33) 0 3,055,467 98,078,068 72,048,583 71,992,212 98,306,81 620 OE-ENTREPROPERTIES MERRICE (143,05,52) 2,350,517 0,357,740 4,447,333 0 3,056,467 98,078,068 72,048,583 71,992,212 98,306,81 690 OE-SPECIAL SCHOLDISTRICTS (143,052) 2,353,057 0 71,077,777 245,510,871 6,887,667,657 6,589,74,944 5,055,752,314 6,903,731,56 60 OPERC OF TECHNOLOGY SERVICES (227,707) 119,967,763 0 (23,4400 (9,420) 24,543 7,66,143 5,052,72 7,64,44 5,050,714,86,213 7,67,67 11,86,767,65 5,059,714,944 9,063,73 7,76,743 4,040,232 7,76,747 12,86,743 7,97,778 11,96,97,23 7,91,41,657 5,069,714,944 9,0	-662		,	10,954,217				0		· · · ·	,		12,862,454	9,448,823	9,441,423	12,892,453	(318
673 00 CENTER FOR CREATIVE ARTSIRVIZERRONT (303.309) 6.897.015 0 (384.466) (77.541) 2567.00 8.08.493 5.944.186 5.944.186 5.944.227 8.305.847 642 DOG - RECOVERY SCHOLD ISTRICT (215.013) 4.889.2747 0.07.499 (283.366) (1.419.194) 200.313 5.740.921 4.217.309 4.214.002 5.752.314 6.903.731.56 90 DOE - RECOVERY SCHOLD ISTRICT (215.015) 4.889.2747 0.0 0			(
Prof Bit Sum Sum Status (3,673,281) 83,527,487 (47,43) (47,43,33) 0 3,60,647 99,073,069 72,048,638 71,992,212 93,306,81 669 DCF -SPECAL SCHOOL DISTRUTT (1,430,532) 32,330,517 32,330,517 32,330,517 372,120 (1,719,045) 0 1,455,514 35,470,302 42,217,303 42,317,303 42,317,303 42,317,303 42,317,303 42,317,303 42,317,303 42,317,303 42,317,303 42,317,303 42,317,303 42,317,315 43,303,317,55 43,317,557 43,317,557 43,317,557 43,317,557 43,311,518,31 53,557,572,314 43,252,427 7,574,347 13,552,427 7,574,518 53,557,572,314 41,228,54 41,418,4158,5589 41,418,4158,589			,					12,681		,		,					(82
Profile Product Product <t< td=""><td>9-673</td><td></td><td>(303,309)</td><td>6,897,015</td><td>5</td><td></td><td></td><td>0</td><td></td><td>(364,466)</td><td>(77,541)</td><td>265,760</td><td>8,098,483</td><td>5,949,186</td><td>5,944,527</td><td>8,117,371</td><td>(119</td></t<>	9-673		(303,309)	6,897,015	5			0		(364,466)	(77,541)	265,760	8,098,483	5,949,186	5,944,527	8,117,371	(119
9-99 00e:-sPECIAL SERVICUS USDAD 00:-sPECIAL SERVICUS USDAD 0	9-678		(3,673,281)	83,527,487				407,439		(4,413,933)	0	3,605,467	98,078,069	72,048,638	71,992,212	98,306,814	(3,367
6-6-3 W.R.RBY-REQUEST FUND (will an active agency) 0 0 0 0<	9-682	DOE - RECOVERY SCHOOL DISTRICT	(215,013)	4,889,214				0		(258,366)	(13,491)	200,313	5,740,921	4,217,309	4,214,006	5,754,310	(156
Government-Wide Enry Subtools (257,961,244) 5,865,832,920 19,534,582 (309,974,557) (18,372,017) 245,310,871 6,887,667,625 5,059,714,944 5,055,752,314 6,903,731,56 5-4 DIVISION OF ADMINISTRATIVE LAW (257,474) 6,082,7141 3,530 (321,405) 0 256,525 7,141,657 5,246,297 5,221,188 7,153,35 5-7 OFFICE OF TECHNIQOY SERVICES (5,227,07) 139,987,765 0 (6,341,118) (18,815,99) 4,470,397 140,900,326 103,506,081 103,420,18 412,228 9 OFFICE OF TECHNIQOY SERVICES (5,227,47) 134,678,537 0 (7,116,964) (2,016,940) 158,139,690 116,170,204 116,079,223 158,508,51 10 COLLEGES STSTEM (CORS) 0 0 (7,116,964) (2,016,940) 158,139,690 116,170,204 116,079,223 158,508,51 10 COLLEGES STSTEM (CORS) 0 0 (7,116,964) (2,016,940) 30,155,943 30,155,243 4,1150,38 2,117,97,37 3,222,821 9,108,313 50,357,	9-699	DOE - SPECIAL SCHOOL DISTRICTS	(1,430,592)	32,530,517				372,120		(1,719,045)	0	1,465,514	38,197,370	28,059,978	28,038,002	38,286,457	(1,435
How is the advance of the internal service reads (287,474) 6.082 (141) 3.530 (321,46) 0 255,025 7,141,657 5.246,297 5.242,188 7,158,31 6 OFFICE OF AIRCRAFT SERVICES (28,864) 662,321 562,322 767,33 7 OFFICE OF ETCHNICLOS VERVICES (5,227,787) 119,996,776 0 (44,480) (4,420) 24,543 766,144 562,312 662,322 777,793 9 OFFICE OF ETCHNICLOS VERVICES (5,227,171) 134,678,337 36 (43,960) (155,921) 287,085 9,331,563 6,885,013 6,849,644 9,353,32 10 USUBLAND COMMUNIT VAND TECHNICLI 0 0 (11,847,635) (212,101) 1,399,260 116,170,204 116,079,223 155,083,51 10 BATON ROJEC COMMUNIT VOLLEGE (1,045,413) 22,771,857 0 (1,256,202) (265,039) 91,631 27,972,941 20,504,886 29,488,927 27,978,04 10 ELEGDER (1,045,413) 22,771,857 0 (1,256,202) (265,039)	6-9	W R IRBY BEQUEST FUND (still an active agency)	0	C)			0		0	0	0	0	0	0	0	
6 OFFICE OF ARCART SERVICES (28,694) 652,491 (24,400) (9,420) 24,543 766,144 552,372 777,733 -7 OFFICE OF TEXNOLOGY SERVICES (5,277,087) 119,996,766 0 (6,341,118) (18,51,59) 4,479,337 140,900,026 103,960,01 103,425,018 141,228,04 9,333,53 6,849,044 9,333,53 6,849,044 9,333,23 103,960,01 103,425,018 141,228,04 9,333,53 8,849,044 9,333,23 168,09,01 16,849,044 9,333,23 16,849,044 9,333,23 168,09,01 103,450,081 103,450,081 103,450,081 103,450,081 103,450,081 103,508,081 103,508,081 103,508,01 116,170,204 116,079,223 158,508,51 168,09,012 103,016,01 27,912,941 20,504,986 20,488,927 27,978,04 0 (1,256,202) (26,503) 91,66,31 27,912,941 20,504,986 20,488,927 27,978,04 0 0 0 0 0 0 0 0 0 0 0 0 0		Government-Wide Entry Subtotals	(257,961,244)	5,865,832,920				19,534,582		(309,974,557)	(18,372,017)	245,310,871	6,887,667,625	5,059,714,944	5,055,752,314	6,903,731,564	(190,881
-6 OFFICE OF ARCART SERVICES (28,694) 652,481 0 (34,480) (9,420) 24,543 766,144 552,873 552,372 777,393 -7 OFFICE OF STATE PROCUREMENT (349,492) 119,996,765 0 (6,341,118) (18,51,59) 4,79,397 140,900,326 103,960,81 103,425,018 141,228,04 9,333,53 6,849,444 9,353,32 353,32 777,393 140,900,326 103,960,81 103,425,018 141,228,04 9,331,563 6,849,044 9,353,32 16,849,044 9,353,32 16,849,044 9,353,32 16,849,044 9,353,32 16,849,044 9,353,32 16,849,044 9,353,32 16,170,204 116,170,204 <td>6-4</td> <td>DIVISION OF ADMINISTRATIVE LAW</td> <td>(267 474)</td> <td>6 082 141</td> <td></td> <td></td> <td></td> <td>3 530</td> <td></td> <td>(321 405)</td> <td>0</td> <td>255 025</td> <td>7 141 657</td> <td>5 246 297</td> <td>5 242 188</td> <td>7 158 313</td> <td>(160</td>	6-4	DIVISION OF ADMINISTRATIVE LAW	(267 474)	6 082 141				3 530		(321 405)	0	255 025	7 141 657	5 246 297	5 242 188	7 158 313	(160
57 OFFICE OF TECHNOLOGY SERVICES (5,277,07) 119,996,756 0 (6,341,118) (1,851,59) 4,473,397 140,900,326 103,205,018 113,225,018 113,228,04 9353,323 9 OFFICE OF TATE PROCUREMENT (349,492) 7,947,159 0 (19,960) (155,921) 287,095 9,3530 116,170,204 116,079,223 158,508,19 9,353,358 13 COLLEGES X7STEM (LCTCS) 0 (1,847,635) (212,101) 1,399,260 41,054,640 30,155,343 30,135,324 41,150,39 BOSSIER PARISH COMMUNITY COLLEGE (1,345,113) 2,771,857 0 (1,256,720) (266,039) 916,631 27,912,41 20,504,996 20,488,927 27,978,04 DELGADO COMMUNITY COLLEGE (1,345,113) 2,771,857 0 (41,256,470) 13,772 32,228,22 91,652,31 27,912,41 20,504,996 20,488,927 27,978,04 DELGADO COMMUNITY COLLEGE (1,343,113) 2,771,857 0 (42,613) 37,020 11,707,729 8,600,556 8,593,821 11,707,729 8,600				, ,						· · · ·		,					(100
9.9 OFFICE OF ISTALE PROCUREMENT (349,492) 7,947,159 0 (419,960) (155,921) 287,095 9,331,633 6,845,613 6,849,644 9,333,32 Subtotal Internal Service Totals (5,922,747) 134,678,537 0 (1,16,964) (2,016,940) 5,046,060 158,139,690 116,170,224 116,079,223 158,508,51 13 COLLEGES SYSTEM (LCTCS) 0 (1,847,635) (212,101) 1,399,260 41,054,640 30,158,943 30,135,324 41,150,35 BOSSIER PARISH COMMUNITY COLLEGE (1,045,413) 23,771,857 0 (1,256,202) (265,039) 916,631 27,912,941 20,504,986 20,488,927 27,978,04 DELGAD COMMUNITY COLLEGE (3,434,118) 78,089,112 0 (448,806) (437,72) 3,222,822 91,692,323 67,304,885 91,906,17 L COMMUNITY COLLEGE SYSTEM 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td></td><td></td><td> ,</td><td>,</td><td></td><td></td><td></td><td>-</td><td></td><td>· · · /</td><td>(, ,</td><td>,</td><td>,</td><td>,</td><td>,</td><td></td><td></td></t<>			,	,				-		· · · /	(, ,	,	,	,	,		
Subtoal Internal Service Totals (5,922,747) 134,678,537 3,530 (7,116,964) (2,016,940) 5,046,060 158,139,690 116,170,204 116,079,223 158,508,51 LOUISIANA COMMUNITY AD TECHNICAL 0								0									(1,800
Louisiana comunitry and Technical. O O O O O 13 Colleges SYSTEM (LCTCS) 0 (1,847,635) (212,101) 1,399,260 41,054,640 30,155,943 30,135,324 41,150,39 Botson ROUGE Communitry College (1,337,604) 34,963,891 0 (1,266,202) (265,039) 916,631 27,912,941 20,504,986 20,488,927 27,978,04 Deligado Communitry College (3,434,118) 78,089,112 0 (4,126,547) (133,772) 3,222,822 91,692,323 67,357,637 67,304,885 91,906,17 Le FLETCHER TECHNICAL COLLEGE SYSTEM 0 <td>.y</td> <td></td> <td> ,</td> <td></td> <td>·</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td> ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(86</td>	.y		,		·			0			,						(86
13 COLLEGES SYSTEM (LCTCS) 0 </td <td></td> <td>Subtotal Internal Service Totals</td> <td></td> <td>134,678,537</td> <td></td> <td></td> <td></td> <td>3,530</td> <td></td> <td>(7,116,964)</td> <td>(2,016,940)</td> <td>5,046,060</td> <td>158,139,690</td> <td>116,170,204</td> <td>116,079,223</td> <td>158,508,515</td> <td>(2,068</td>		Subtotal Internal Service Totals		134,678,537				3,530		(7,116,964)	(2,016,940)	5,046,060	158,139,690	116,170,204	116,079,223	158,508,515	(2,068
BATON ROUGE COMMUNITY COLLEGE (1,537,604) 34,963,891 0 (1,847,635) (212,101) 1,399,260 41,054,640 30,158,943 30,135,324 41,150,39 BOSSIER PARISH COMMUNITY COLLEGE (1,045,413) 23,771,857 0 (1,256,202) (265,039) 916,631 27,912,941 20,064,986 20,488,927 27,978,0485 91,906,17 L E FLETCHER TECHNICAL COLLEGE (3,434,118) 76,089,112 0 (4,126,547) (13,37,72) 3,222,822 91,992,323 67,357,67,30,4855 91,906,17 L A COMMUNITY TECHNICAL COLLEGE SYSTEM 0 <td>40</td> <td></td>	40																
BOSSIER PARISH COMMUNITY COLLEGE (1,045,413) 23,771,857 0 (1,256,202) (265,039) 916,631 27,912,941 20,504,986 20,488,927 27,978,04 DELGADO COMMUNITY COLLEGE (3,434,118) 78,089,112 0 (4,126,547) (13,3772) 3,222,822 91,692,323 67,357,637 67,304,885 91,90,77 64 L E FLICHER TECHNICAL COMMUNITY COLLEGE (433,456) 9,970,804 0			-	04.000.004				0		(4.047.005)	(040.404)	4 000 000	44.054.040	20 450 042	00 405 004	44 450 004	(05)
DELGADO COMMUNITY COLLEGE (3,434,118) 78,089,112 0 (4,126,547) (133,772) 3,222,822 91,692,323 67,357,637 67,304,885 91,906,17 L E FLETCHER TECHNICAL COLLEGE (403,456) 9,174,270 0 (484,806) (45,061) 370,200 10,772,438 7,913,487 7,907,289 10,797,560 LA COMMUNITY TECHNICAL COLLEGE SYSTEM (438,485) 9,970,804 0<			,					0									(853
L E FLETCHER TECHNICAL COMMUNITY COLLEGE (403,456) 9,174,270 0 <td></td> <td></td> <td> ,</td> <td>, ,</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td>(435</td>			,	, ,				0				,					(435
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM 0 <td></td> <td></td> <td> ,</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td> ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(2,412</td>			,					0			,						(2,412
LA COMMUNITY TECHNICAL COLLEGE SYSTEM (438,485) 9,970,804 0 (526,898) (78,275) 393,921 11,707,729 8,600,556 8,593,821 11,735,03 CENTRAL LOUISIANA TECHNICAL COLLEGE (1,067,642) 24,277,328 0 0 0 0 0 28,502,666 20,940,992 20,924,591 28,572,95 CAPITAL AREA TECHNICAL COLLEGE (FORMERLY 0			(403,456)	9,174,270				0		(484,806)							(260
CENTRAL LOUISIANA TECHNICAL COLLEGE (1,067,642) 24,277,328 0 (1,282,913) (54,286) 998,303 28,506,466 20,940,992 20,924,591 28,572,95 CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA) 0			0	C				0		0	-		0	-		0	
(FORMERLY LCTCS - ALEXANDRIA AREA) (1,067,642) 24,277,328 0 (1,282,913) (54,286) 998,303 28,506,466 20,940,992 20,924,591 28,572,95 CAPITAL AREA TECHNICAL COLLEGE (FORMERLY 0			(438,485)	9,970,804				0		(526,898)	(78,275)	393,921	11,707,729	8,600,556	8,593,821	11,735,035	(164
LCTCS - BATON ROUGE AREA)00		(FORMERLY LCTCS - ALEXANDRIA AREA)	(1,067,642)	24,277,328				0		(1,282,913)	(54,286)	998,303	28,506,466	20,940,992	20,924,591	28,572,951	(1,099
SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (424,119) 9,644,138 0 (509,636) (4,164) 401,575 11,324,158 8,318,783 8,312,268 11,350,566 NORTH-SHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA) (483,499) 10,994,378 0 (580,988) (1,932) 458,607 12,909,611 9,483,465 9,476,037 12,939,72 ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA) 0 0 0 0 0 0 0 NORTH-WEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA) 0			,	_				-		,	,	-		-	-		
(FORMERLY LCTCS - BAYOU AREA) (424,119) 9,644,138 0 (509,636) (4,164) 401,575 11,324,158 8,318,783 8,312,268 11,350,566 NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA) (483,499) 10,994,378 0 0 (580,988) (1,932) 458,607 12,909,611 9,483,465 9,476,037 12,939,72 ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA) 0		,	0	C				0		0	0	0	0	0	0	0	
NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA) (483,499) 10,994,378 ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA) 0 0 (580,988) (1,932) 458,607 12,909,611 9,483,465 9,476,037 12,939,72 NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA) 0			(424.119)	9.644.138				0		(509.636)	(4.164)	401.575	11.324.158	8.318.783	8,312.268	11,350,569	(328
ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		NORTHSHORE TECHNICAL COLLEGE (FORMERLY	,					0									(290
NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS -	,					-							, ,		(290
(FORMERLY LCTCS - MONROE AREA) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	C				0		0	0	0	0	0	0	0	
		(FORMERLY LCTCS - MONROE AREA)	0	C				0		0	0	0	0	0	0	0	
			(544.070)	40.000.007				000 547		(050 407)	^	507 000	14 450 444	10 040 500	40,000,070	44 405 047	1500
										,	-						(566
			,														(843 (233

					Deferred O	utflows of Res	sources	Defe	rred Inflows of Reso	urces						
		V/E 6/30/19 Mar	surement V/E 6/20	/17												1
OSRAP Number	Employer Name	Net Change in Total OPEB Liability	asurement Y/E 6/30 Total OPEB Liability at 6/30/18 (dollars)	/1/	Ending Balance - Differences between Expected and Actual Experience (dollars)	Ending Balance - Changes in Assumption s (dollars)	DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)		DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars)	DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)	OPEB Expense (proportionate share of collective OPEB expense and amortization of employer- specific deferred inflow/outflows)	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	Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars)
	RIVER PARISHES COMMUNITY COLLEGE SOUTH LA COMMUNITY COLLEGE	(273,516) (1,569,755)	6,219,533 35,694,977				0 80,125		(328,666) (1,886,268)	(66,577) 0	240,617 1,513,766	7,302,983 41,913,082	5,364,807 30,789,559	5,360,606 30,765,445	7,320,015 42,010,835	(121,167) (1,355,069)
	SOWELA TECHNICAL COMMUNITY COLLEGE	(704,058)	16,009,715				0		(846,019)	(42,501)	656,406	18,798,625	13,809,564	13,798,749	18,842,469	(454,966)
	LCTCS - NEW ORLEANS AREA Subtotal LCTCS	0 (13,388,815)	0 304,450,972				0 403,330		0 (16,088,432)	0 (936,961)	0 12,561,549	-	0 262,611,492	0 262,405,822	0 358,320,432	0 (9,419,611)
7-10	FEDERAL PROPERTY ASSISTANCE	0 (94,279)	2,143,831				17,881		(113,289)	0	94,672	2,517,289	1,849,213	1,847,765	2,523,160	(86,166)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	(171,442)	3,898,461				0		(206,011)	(11,290)	159,568		3,362,711	3,360,078	4,588,253	(133,455)
7-12	PRISON ENTERPRISES BARBERS EXAMINERS BOARD (used prior year figures	(585,275)	13,308,677				0		(703,285)	(261,836)	480,575	15,627,064	11,479,719	11,470,728	15,663,510	(387,881)
7-15-1	b/c it has a Dec YE)	(28,084)	638,601				0		(33,746)	(4,007)	25,519	749,846	550,841	550,409	751,595	(8,175)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(4,643)	105,577				0		(5,579)	(2,698)	3,634	123,969	91,068	90,997	124,258	0
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0				0		0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(16,969)	385,857				1,210		(20,390)	0	16,462	453,074	332,830	332,570	454,130	(9,162)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(33,485)	761,413				240		(40,236)	0	31,868	894,052	656,775	656,261	896,137	(28,553)
	LOUISIANA BEHAVIOR ANALYST BOARD	(277)	6,305				0		(333)	(161)	217	7,403	5,439	5,434	7,421	0
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	(966)	21,962				0		(1,161)	(560)	756	,	18,944	18,929	25,848	(115)
7-15-12	LOUISIANA CEMETERY BOARD (used prior year figures	(85,071)	1,934,454				0		(102,224)	(4,121)	79,605	2,271,438	1,668,610	1,667,303	2,276,736	(42,799)
7-15-13	b/c it has a Dec YE)	(21,173)	481,456				0		(25,442)	(4,411)	18,840	,	415,291	414,966	566,645	(4,176)
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION LOUISIANA REAL ESTATE COMMISSION	(19,259) (132,429)					0 226		(23,142) (159,132)	(11,190) 0	15,074 125,829		377,744 2,597,504	377,449 2,595,470	515,414 3,544,167	(77) (74,006)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	(30,128)					0		(36,203)	(10,055)	25,722		590,944	590,481	806,314	(9,598)
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	(17,392)	395,478				0		(20,899)	(4,742)	15,154	464,371	341,129	340,862	465,454	(7,937)
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS (used prior year figures b/c it has Dec YE)	(250,131)	5,687,774				0		(300,565)	(40,241)	225,977	6,678,591	4,906,126	4,902,284	6,694,167	(68,673)
		(175,060)					0		(210,357)	(40,241) (57,920)	149,604		3,433,662	3,430,973	4,685,063	(108,084)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(75,359)	1,713,606				0		(90,554)	(14,294)	67,458	2,012,118	1,478,112	1,476,954	2,016,811	(43,434)
	LOUISIANA STATE BOARD OF SOCIAL WORKERS						-			,		, ,		, ,		, , ,
7-15-31	EXAMINERS LOUISIANA BD OF EXAMINERS FOR SPEECH-	(24,016)	546,112				0		(28,859)	(13,955)	18,797	641,245	471,062	470,693	642,741	(324)
	LANGUAGE PATHOLOGY & AUDIOLOGY	(2,806)					0		(3,372)	(1,631)	2,196		55,039	54,996	75,098	0
7-15-35	RADIOLOGIC TECHNOLOGY BOARD STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS	(2,204)	50,106				0		(2,648)	(1,280)	1,725	58,835	43,220	43,186	58,972	(35)
7-15-36	OF LOUISIANA	(36,330)	826,108				2,202		(43,655)	0	35,134	970,017	712,579	712,021	972,279	(28,038)
7-15-38 7-15-39	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS STATE BOARD OF VETERINARY MEDICINE	(4,771) (2,228)	108,488 50,665				929 0		(5,733) (2,677)	0 (1,295)	4,798 1,744		93,579 43,702	93,506 43,668	127,684 59,630	(4,345) (382)
7-15-45	CHIROPRACTIC EXAMINERS BOARD	(9,138)					0		(10,980)	(5,310)	7,152	,	179,231	179,090	244,552	(1,247)
7-15-49	LA BD OF DIETETICS & NUTRITION	(0,100)	0				0		(10,000)	(0,010)	0		0	0	0	0
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	(7,451)	169,426				0		(8,953)	(4,329)	5,832	198,940	146,142	146,028	199,404	(484)
	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS						0			,	9,085	,	227,671	227,493	310,646	. ,
	LOUISIANA BOARD OF WHOLESALE DRUG	(11,607)							(13,948)	(6,745)						(2,881)
7-15-57 7-15-59	DISTRIBUTORS LOUISIANA BOARD OF MASSAGE THERAPY	(16,711) (4,022)					0		(20,081) (4,833)	(9,710) (2,337)	13,080 3,148		327,780 78,889	327,523 78,828	447,239 107,641	(14,432)
1-10-09	LOUIS IN BOARD OF MAGONGE FREMET	(4,022)	91,400				0		(4,033)	(2,337)	3,140	107,390	10,009	10,020	107,041	U
	Subtotal Enterprise Boards	(1,862,705)	42,356,433				22,688		(2,238,287)	(474,118)	1,639,225	49,734,971	36,535,558	36,506,944	49,850,967	(1,064,459)
	Total LCTCS and Ent Boards	(15,251,520) 0	346,807,405				426,018		(18,326,719)	(1,411,079)	14,200,774	407,221,646	299,147,049	298,912,766	408,171,399	(10,484,070)

Employ Instruction Instruction <t< th=""><th colspan="13">Deferred Outflows of Resources Deferred Inflows of Resources</th><th></th></t<>	Deferred Outflows of Resources Deferred Inflows of Resources																	
Name Description Notice and the second seco			₹ Y/F 6/30/18 Me	asurement Y/F 6/30)/17													i
COMPONENT UNITS 0 COMPONENT UNITS COMPONENT UNIT			Net Change in Total OPEB	Total OPEB Liability		Balance - Differences between Expected and Actual Experience	Balance - Changes in Assumption	OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability		INFLOW Ending Balance - Changes in Assumptions	INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability	(proportionate share of collective OPEB expense and amortization of employer- specific deferred	Assuming -1% Change in	Liability Assuming +1% Change in	Liability Assuming -1% Change in Healthcare Cost	Liability Assuming +1% Change in Healthcare Cost		Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars)
11 CAPTER, AREA HURMAR SERVICES 12000000000000000000000000000000000000		TOTAL FOR PRIMARY GOVERNMENT OGB	(279,135,511)	6,347,318,862				19,964,130		(335,418,239)	(21,800,036)	264,557,704	7,453,028,961	5,475,032,197	5,470,744,302	7,470,411,478		(203,433,982)
11 Control. March All, MARCH ALL, MARCH ARE ALL, MARCH A																		
19.18 ALCOMMA AREA HUNG REFUCES DIFFICU 08.110 04.11	20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	0	27,305,035				0		(1,442,910)	(142,511)	1,099,398	32,061,603	23,552,613	23,534,167	32,136,379		(672,776)
Column Column <thcolumn< <="" td=""><td>20-1B</td><td>ACADIANA AREA HUMAN SERVICES DISTRICT</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td> ,</td><td></td><td></td><td></td><td></td><td></td><td></td><td>(468,458) (338,012)</td></thcolumn<>	20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT						-			,							(468,458) (338,012)
202 (1231 YD) (08.50) 7,015 XO (38.64) (37.74) (0.801,65) (0.81,65) (0.81,65) (0.82,75) (0.81,65) (0.82,75) (0.81,65)<	2010		(382,215)	8,691,262				0		(459,282)	(117,445)	329,228	10,205,290	7,496,857	7,490,985	10,229,091		(156,550)
AT EFFERCINP LANSING SERVICES (b) (b) (b) (c) (c) <td></td> <td></td> <td>(308,532)</td> <td>7,015,763</td> <td></td> <td></td> <td></td> <td>38,044</td> <td></td> <td>(370,742)</td> <td>0</td> <td>303,934</td> <td>8,237,917</td> <td>6,051,615</td> <td>6,046,875</td> <td>8,257,130</td> <td></td> <td></td>			(308,532)	7,015,763				38,044		(370,742)	0	303,934	8,237,917	6,051,615	6,046,875	8,257,130		
29 AUTHORITY (08,00,04) (15,08,07) (02,00,02) (02,80,02) (04,80,05) (14,01,05) (15,01,02)	20-7		(9,680)	220,120				0		(11,632)	(5,625)	7,577	258,465	189,870	189,721	259,068		0
2h.11-4 CUBSINA MOTOR VEHICLE COMMESSION (9.104) 2.445.30 <th< td=""><td>20-9</td><td>AUTHORITY</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td> ,</td><td></td><td></td><td></td><td></td><td></td><td></td><td>(430,153)</td></th<>	20-9	AUTHORITY						-			,							(430,153)
LOUISIAN STATE BOARD OF PRIVATE Control Control <thcontrol< th=""> Control <thc< td=""><td>20-11-14</td><td>LOUISIANA MOTOR VEHICLE COMMISSION</td><td>(91,304)</td><td>2,076,173</td><td></td><td></td><td></td><td>0</td><td></td><td>(109,713)</td><td>(10,350)</td><td>83,734</td><td>2,437,845</td><td>1,790,853</td><td>1,789,450</td><td>2,443,530</td><td></td><td>(125,889) (69,305)</td></thc<></thcontrol<>	20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION	(91,304)	2,076,173				0		(109,713)	(10,350)	83,734	2,437,845	1,790,853	1,789,450	2,443,530		(125,889) (69,305)
2114 STATE PLUMBING BOARD OF LOUISMALA (20,22) 471,27 0 (2,409) (6,67) 77,70 553,87 406,60 406,18 564,608 (7,70) 201150 INVESTIGATORS EXMINERS (40,05) 9,164 0 (4,812) (2,27) 3,134 106,927 76,549 78,488 107,177 20142 AUTHORITY (22,780) 7,455,585 0 (38,50) (23,27) 3,134 106,927 78,549 64,613,13 64,642,79 8,775,273 (10,4) 201410 DISTRCT (22,801) 7,756,241 0 (38,501) 1,286,50 8,512,68 64,68,796 8,533,276 (22,80) 5,773,734 64,413,103,284 (23,80) 64,68,796 8,533,276 (23,80) 77,750,210 (22,80) 5,773,734 64,48,796 8,533,276 (23,80) 77,750,210 (23,80) 77,731,770 11,80,855 15,852,843 1,80,850 1,80,854 (23,80) (24,84) (23,83) 20,414 1,80,850 1,80,824 1,80,814 (7,70),90 73,142 1,51,454 1,81,853 1,80,854 1,80,854 1,80,854			(129,785)	2,951,206				0		(155,954)	(25,899)	115,810	3,465,309	2,545,634	2,543,640	3,473,391		(64,123)
21-13 NUMESTICATORS EXAMINERS (4.00) 91.064 0 (4.812) (2.327) 3.134 106.27 76.649 76.468 107.17 20-12 AUTHORTY (327,00) 7,45.586 0 (34,00) (2,477) 28,407 8,75,213 (14,07) 20-14 NUMERCUEL EVER AND DRAINAGE (44,709) 1,107,613 1,267 (3,81) 0 49,803 1,305,60 956,388 964,660 1,305,866 45,804 6,85,81 6,84,85 1,805,868 6,84,81 6,84,85 6,85,83 1,84,85 7,103,85 6,84,85 6,84,85 6,86,85 1,83,85 1,84,85 7,103,85 6,123,15 6,24,85 1,85,85 <			AMINERS (37,454) 851,682 ING BOARD OF LOUISIANA (20,725) 471,27															(23,528) (7,780)
NTCHTOCHES LEVES AND DRAINAGE OCTACOM OCTACOM <thoctacom< th=""> OCTACOM <thoct< td=""><td>20-11-58</td><td>INVESTIGATORS EXAMINERS</td><td>(4,005)</td><td>91,064</td><td></td><td></td><td></td><td>0</td><td></td><td>(4,812)</td><td>(2,327)</td><td>3,134</td><td>106,927</td><td>78,549</td><td>78,488</td><td>107,177</td><td></td><td>(15)</td></thoct<></thoctacom<>	20-11-58	INVESTIGATORS EXAMINERS	(4,005)	91,064				0		(4,812)	(2,327)	3,134	106,927	78,549	78,488	107,177		(15)
20-14-10 DISTRICT (48,70) 1,107,013 1,20,247 (88,33) 0 48,83 1,300,560 956,388 94,850 1,303,560 (45,20) 20-14-14 PNCPCHARTNAN LEVEE DISTRICT (2,341) 53,236 7,050,241 (38,060) (1,360) 309,827 6,812,662 6,473,826 6,483,76 8,833,210 (2,31) 20-14-14 EVER, ATCHARTALAYA, AND BAYOU BOUEF (36,656) (35,38) 239,12 7,013,911 5,132,624 5,1482,624 1,880,691 (18,80,091 (18,80,091 (18,80,091 (18,80,091 (18,80,091 (18,80,091 (18,80,91) 1,313,695 1,226,244 (18,80,091 (18,80,091 (11,91,98) (13,91,91 (13,63,61) (18,80,91) (14,91) (18,92) (18,91) (14,91) (11,91,91)<	20 12		(327,890)	7,455,958				0		(394,003)	(92,147)	284,907	8,754,794	6,431,315	6,426,279	8,775,213		(104,972)
20-14-19 PONTCHARTRAN LEVEE DISTRICT (30,057) 7,56,241 (32,98,08) (12,588) 308,827 8,812,662 6,473,828 6,488,758 8,833,216 (23,98,758) 20-14-16 EVEE DISTRICT (26,689) 5,973,347 0 (315,656) (35,338) 223,312 7,013,911 5,152,454 5,148,419 7,030,269 (14,420,42) 20-14-18 SOUTH LAFOURCHE LEVE DISTRICT (598,698) 1,202,298,551 0 (83,733) (34,977) 531,142 112,154,945 11,1177,059 15,255,14,33 (39,556) 14,256 916,569 15,254,413 (39,556) 14,256 916,569 15,257,413 (39,56) 14,256 916,569 15,254,413 (39,56) 14,256 916,569 15,254,413 (39,56) 14,256 916,569 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 (39,56) 15,254,413 <t< td=""><td>20-14-10</td><td>DISTRICT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(54,064)</td></t<>	20-14-10	DISTRICT																(54,064)
20-14-19 SOUTH LAPOURCHE LEVEE DISTRICT (68,526) 1,580,987 1,580,987 1,580,381 1,382,624 1,800,691 (4,72) 20-14-2 ATCHAFALAVA BASIN LEVEE DISTRICT (68,783) 1,685,381 1,326,624 1,800,691 (3,337) 20-14-2 ATCHAFALAVA BASIN LEVEE DISTRICT (20,317) 1,265,543 (3,37) 1,266,254 (3,7) 20-14-5 LAPOURCHE BASIN LEVEE DISTRICT (20,317) 462,200 0 (24,414) (11,631) 1,5552 542,481 338,509 398,197 543,746 (7,8) 20-14-5 LAPOURCHE BASIN LEVEE DISTRICT (19,943) (55,409) 1,35,944 4,252,057 3,112,7,783 3,125,783 1,053,342 (24,9) NO. LEVEE DISTRICT - NON FLOOD SIDE - combine (19,949) (55,409) 1,0508,912 7,713,853 1,053,342 (24,9) 20-281 wind EAST (51,569) 1,172,628 (61,966) (14,056) 13,177,449 9,680,219 9,672,538 1,320,812 (13,30) 20-281 wind EAST (51,569) 1,717,628 (97,046) 0 726,541 20,154,650 14,805,707	20-14-14	PONTCHARTRAIN LEVEE DISTRICT						Ũ										(239,219)
20-14-2 ATCHARALAYA BASIN LEVEE DISTRICT (569, 377) 12,958,851 (569, 477) 12,958,851 (1,177,709) 11,178,795 11,277,709 11,177,709 11,178,195 12,561,343 (337,372) 20-14-7 FIFTH LOUISIANA LEVEE DISTRICT (20,317) 462,000 (19,462) (11,173) 15,952 542,481 398,509 398,197 543,746 (12,177,709,193) 10,533,91 (12,578)								-										(168,716) (14,921)
20-147 FIFTH LOUISIANA LEVEE DISTRICT (20,317) 462,000 (24,414) (11,631) 15,952 342,481 398,509 398,197 543,746 (78,72) 20-148 LOFUERDE BASIN LEVEE DISTRICT (159,363) 3,623,789 (191,496) (53,409) 13,594 4,255,057 3,125,786 3,123,338 4,264,981 (78,72) 20-84 LOVE EDISTRICT-NON FLOOD SIDE - combine (191,496) (63,406) (44,934 1,719,899 7,719,899 7,719,853 1,053,422 (24,93) 20-84 combine with EAST (51,569) 1,172,2240 0 (61,966) (14,056) 44,934 1,3177,449 9,680,219 9,672,638 1,300,112 (33,011) (33,011) (33,011) (33,011) (34,011,01) (48,05,07) 14,794,111 20,201,657 (48,28) 1,3177,449 9,680,219 9,672,638 1,300,112 (30,011,01) (33,011,01) (33,011,01) (34,011,01) (48,01,01) (41,42,98) (154,816) 22,938 9,205,752 6,762,591 6,757,295 9,227,222 (70,01,01) (70,01,01) (70,01,01) (71,41,10) (70,01,01) (71,41,10)								-										(395,739)
2014-8 LAFOURCHE BASIN LEVEE DISTRICT (159,363) 3,623,789 0 (179,496) (53,409) 135,994 4,255,057 3,125,786 3,123,338 4,264,981 (78, 12,338) 20281 with EAST (393,586) 8,949,840 0 (472,946) (85,222) 349,286 10,508,912 7,719,899 7,713,853 10,533,422 (249, 13,20,114) 20281 with EAST (51,669) 1,172,628 0 (61,966) (14,056) 44,934 1,316,901 1,011,478 1,010,686 1,380,112 (33, 13,208,182 (13, 13,208,182 (13, 13,208,182 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(37,672)</td>										,								(37,672)
20-28-1 with EAST (393,586) 8,949,400 (472,946) (86,222) 349,286 10,508,912 7,719,899 7,713,853 10,533,422 (249, 1,302,122 20-28-1 combine with EAST (51,569) 1,172,628 (51,569) 1,172,628 (61,966) 44,934 1,376,901 1,011,478 1,010,686 1,380,112 (38,0112)								-		,								(944) (78,697)
20-28-1 combine with EAST (51,569) 1,172,628 0 (61,966) (14,056) 44,934 1,376,901 1,011,478 1,010,686 1,380,112 (3, (13) 20-18 LOUISIANA HOUSING CORPORATION (493,530) 11,222,480 0 (593,042) (161,446) 422,296 13,177,49 9,680,219 9,672,638 13,208,182 (13) 20-26 METROPOLITAN HUMAN SERVICES AUTHORITY NORTHWEST LOUISIANA HUMAN SERVICE (754,845) 17,164,564 33,726 (907,046) 0 726,541 20,154,650 14,805,707 14,794,111 20,201,657 (628, (70) 20-268 AUTHORITY (34,780) 7,840,013 0 (14,4298) (154,816) 282,938 9,205,752 6,767,295 9,227,222 (70, (70, 70) AUTHORITY - EAST (includes East telferson, 	<mark>20-28-1</mark>	with EAST	(393,586)	8,949,840				0		(472,946)	(85,222)	349,286	10,508,912	7,719,899	7,713,853	10,533,422		(249,843)
20-26 METROPOLITAN HUMAN SERVICES AUTHORITY NORTHWEST LOUISIANA HUMAN SERVICE (754,845) 17,164,564 33,726 (907,046) 0 726,541 20,154,650 14,805,707 14,794,111 20,201,657 (628, 20,2026) AUTHORITY (344,780) 7,840,013 7,840,013 0 (414,298) (154,816) 282,938 9,205,752 6,762,591 6,757,295 9,227,222 (70, 20,202,202,202,202,202,202,202,202,20	<mark>20-28-1</mark>	combine with EAST						-		,	,							(3,010)
NORTHWEST LOUISIANA HUMAN SERVICE NORTHWEST LOUISIANA HUMAN SERVICE 20-26B AUTHORITY (344,780) 7,840,013 0 (414,298) (154,816) 282,938 9,205,752 6,762,591 6,757,995 9,227,222 (70, 20,203) SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, 20-28-1 (111,773) 2,541,629 0 (134,310) (48,438) 92,228 2,984,384 2,192,343 2,190,626 2,991,344 (51, 20,28-2) 20-28-2 Algiers Levee Districts) (111,773) 2,541,629 0 (134,310) (48,438) 92,228 2,984,384 2,192,343 2,190,626 2,991,344 (51, 20,21) 20-28-2 Algiers Levee Districts) (111,773) 2,541,629 0 (134,310) (48,438) 92,228 2,984,384 2,192,343 2,190,626 2,991,344 (51, 20,21) AUTHORITY - WEST (includes West tefferson and AUTHORITY - WEST (includes West tefferson and AUTHORITY (256,850) (89,029) 178,673 5,742,781 4,218,675 4,215,371 5,756,174 (68, 20,20,31) 5,291,289 5,281,145								-			,							(628,976)
SOUTHEAST LOUSIANA FLOOD PROTECTION AUTHORITY - EAST (includes East telferson, 20-28. AUTHORITY - EAST (includes East telferson, SOUTHEAST LOUISIANA FLOOD PROTECTION SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West telferson and 20-28. AUTHORITY - WEST (includes West telferson and 20-28. Author RIVY - WEST (includes West telferson and 20-29.20 Agies Leve Districts) (11, 73) 2,541,629 0 (258,450) (89,029) 178,673 5,742,781 4,218,675 4,215,371 5,756,174 (68, 20, 20, 20, 20, 20, 20, 20, 20, 20, 20			,					00,720		, , , ,	-							(70,619)
SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and AUTHORITY - WEST (includes West tefferson and 20-28-2 Algiers Levee Districts) (215,082) 4,890,798 (6134,301 (68, 20-31) (324,162) (69,865) 236,113 7,202,903 5,287,145 7,219,702 (135, 135,09,183 (18,447,062) (1365, 135,09,183 (147,295) (12,262) 18,404,138 13,519,772 13,509,183 18,447,062 (1365, 135,09,183 (1365, 135,09,183 13,519,772 13,509,183 18,447,062 (1365, 135,09,183 (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13,219,172) (13		SOUTHEAST LOUISIANA FLOOD PROTECTION	(044,100)	1,040,010				Ũ		(414,200)	(104,010)	202,000	0,200,102	0,102,001	0,101,200	0,221,222		(10,010)
20-28-2 Algiers Levee Districts (215,082) 4,890,798 0 (258,450) (89,029) 178,673 5,742,781 4,218,675 4,215,371 5,756,174 (68,75) 20-31 SABINE RIVER AUTHORITY (269,768) 6,134,301 0 (324,162) (69,865) 236,113 7,202,903 5,291,289 5,287,145 7,219,702 (135,756,756,756,756,756,756,756,756,756,75	20-28-1	Orleans and Lake Borgne Levee Districts) SOUTHEAST LOUISIANA FLOOD PROTECTION	(111,773)	2,541,629				0		(134,310)	(48,438)	92,228	2,984,384	2,192,343	2,190,626	2,991,344		(51,034)
20-32 SOUTH CENTRAL LA HUMAN SERVICES AUT (689,283) 15,673,753 0 (828,265) (147,295) 612,262 18,404,138 13,519,772 13,509,183 18,447,062 (365,	<mark>20-28-2</mark>	Algiers Levee Districts)																(68,956)
LAKE BUKGNE BASIN LEVEE DISTRICT -	20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT																(135,470) (365,619)
			(174,587)	3,969,966				0		(209,789)	(6,223)	164,011	4,661,539	3,424,389	3,421,708	4,672,411		(145,489)

Deferred Outflows of Resource									rred Inflows of Reso	urces							
	3	Y/F 6/30/18 Me	asurement Y/E 6/30)/17							-						i i
OSRAP Number	Employer Name	Net Change in Total OPEB Liability	Total OPEB Liability at 6/30/18 (dollars)		Ending Balance - Differences between Expected and Actual Experience (dollars)	Ending Balance - Changes in Assumption s (dollars)	DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)		DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars)	DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)	OPEB Expense (proportionate share of collective OPEB expense and amortization of employer- specific deferred inflow/outflows)	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		Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars)
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine	(86,647)	1,970,273				32.383		(104,117)	0	91,591	2,313,497	1,699,506	1,698,175	2,318,892		(67,126)
20 20 2	Subtotal	-10,173,236			0	C	- ,	0	,	-1,719,816	9,203,561	271,629,452		199,384,074	272,262,967	0	-5,376,776
20-C-1	LSU System LSU - BATON ROUGE LSU - ALEXANDRIA CAMPUS LSU HEALTH SCIENCES CENTER - NEW ORLEANS LSU - EUNICE CAMPUS PAUL M HEBERT LAW CENTER LSU - AGRICULTURAL CENTER PENNINGTON BIOMEDICAL RESEARCH CTR. LSUHSC - HEALTH CARE SERVICES DI VISION E A CONWAY MEDICAL CENTER HUEY P LONG MEDICAL CENTER HUEY P LONG MEDICAL CENTER UNIVERSITY MEDICAL CENTER W O MOSS REGIONAL MEDICAL CENTER LALLIE KEMP REGIONAL MEDICAL CENTER WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER LEONARD 1 CHABERT MEDICAL CENTER	0 (14,174,664) 0 (5,534,495) (18) 0 0 (415,531) (1,350,080) (1,448,211) (580,577) (887,420) (287,820) (899,592) (256,832) (669,977)	0 125,850,003 415 0 0 9,448,841 30,699,740 32,931,154 13,201,857 20,179,234 6,544,793 20,456,010 5,840,146 15,234,735				1,412,350 0 0 0 0 98,591 592,668 598,645 261,083 509,314 147,172 0 123,592 276,524		(17,032,734) 0 (6,650,428) (22) 0 0 (499,315) (1,622,300) (1,740,217) (697,640) (1,066,353) (345,854) (1,080,979) (308,617) (805,066)	0 0 (33,532) (11) 0 0 0 0 0 0 0 (87,465) 0 0 0	0 0 422,946 1,452,431 1,547,339 626,378 989,107 315,623 829,178 279,419 715,714	378,469,154 0 147,773,215 487 0 0 11,094,840 36,047,669 38,667,798 15,501,635 23,694,479 7,684,903 24,019,470 6,857,506 17,888,643	278,025,326 0 108,554,940 358 0 0 0 8,150,325 26,480,797 28,405,557 11,387,579 17,406,083 5,645,368 17,644,822 5,037,558 13,141,086	277,807,584 0 108,469,923 358 0 0 8,143,941 26,460,058 28,383,311 11,378,660 17,392,451 5,640,947 17,631,003 5,033,613 13,130,795	379,351,849 0 148,117,863 488 0 0 0 11,120,716 36,131,742 38,757,982 23,749,741 7,702,827 24,075,490 6,873,500 17,930,364		$(13,251,571) \\ 0 \\ (4,160,742) \\ 0 \\ 0 \\ 0 \\ (398,990) \\ (1,526,630) \\ (1,650,826) \\ (731,772) \\ (1,117,191) \\ (390,024) \\ (542,132) \\ (315,738) \\ (700,166) \\ (700,166) \\ (13,5738) \\ (700,166) \\ (13,5738) \\ ($
	MEDICAL CENTER OF LA - NEW ORLEANS	(4,933,608)	112,186,319				2,397,416		(5,928,383)	0	5,374,188	131,729,302	96,769,002	96,693,215	132,036,531		(6,100,413)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT LSU - SHREVEPORT	(6,317,076) 0	143,645,261 0				1,437,344 0		(7,590,802) 0	0 0	6,412,136 0	168,668,427 0	123,904,667 0	123,807,628 0	169,061,809 0		(6,094,093) 0
	Total - LSU	0 -37,755,900	858,539,059	0	0	ſ) 7,854,700	0	-45,368,709	-121,007	38,077,788	1,008,097,531	740,553,467	739,973,486	1,010,448,692	0	-36,980,288
20-C-2 20-C-3	University of Louisiana System: GRAMBLING STATE UNIVERSITY LA TECH UNIVERSITY MCNEESE STATE UNIVERSITY NICHOLLS STATE UNIVERSITY NORTHWESTERN STATE UNIVERSITY SOUTHEASTERN LA UNIVERSITY UNIVERSITY OF LA @ LAFAYETTE UNIVERSITY OF LA @ MONROE UNIVERSITY OF LA WONROE UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS UNIVERSITY OF NEW ORLEANS Total - ULS Southern University System: SOUTHERN UNIVERSITY - BATON ROUGE	0 (2,596,626) (5,476,532) (3,445,428) (3,913,626) (3,684,999) (6,283,422) (8,667,110) (4,597,075) (104,279) (4,888,739) (43,657,835) 0 0 (6,144,585)	59,045,214 124,531,971 78,346,291 88,992,731 83,793,934 142,880,003 197,083,159 104,533,810 2,371,211 111,166,021 992,744,345 139,722,964				34,433 0 0 0 0 0 0 0 0 34,433		(3,120,190) (6,580,778) (4,140,138) (4,702,739) (4,428,014) (7,550,363) (10,414,679) (5,523,993) (125,304) (5,874,466) (52,460,664) (7,383,532)	0 (226,591) (240,268) (133,210) (542,222) (861,257) (1,214,038) (64,077) (27,608) (248,310) (3,557,581) (191,412)	2,475,820 5,135,759 3,202,961 3,678,355 3,343,704 5,719,659 7,881,990 4,347,268 91,096 4,571,311 40,447,925 5,780,295	69,330,957 146,225,581 91,994,303 104,495,365 98,390,932 167,769,861 231,415,267 122,743,717 2,784,279 130,531,267 1,165,681,529 164,062,862	50,930,866 107,418,040 67,579,473 76,762,816 72,278,469 123,244,575 169,998,808 90,168,146 2,045,345 95,888,919 856,315,457 120,521,395	50,890,979 107,333,913 67,526,547 76,702,697 72,221,862 123,148,053 169,865,670 90,097,529 2,043,743 95,813,821 855,644,814 120,427,006	69,492,656 146,566,619 92,208,859 104,739,077 98,620,407 188,161,146 231,954,992 123,029,990 2,790,772 130,835,702 1,168,400,219 164,445,502		(2,226,544) (4,164,989) (2,472,587) (2,842,262) (2,284,535) (3,856,878) (5,369,357) (3,607,763) (44,562) (3,569,119) (30,438,596) (4,778,960)
	SOUTHERN UNIVERSITY - NEW ORLEANS SOUTHERN UNIVERSITY-SHREVEPORT Total Southern	(1,102,022) (888,712) (8,135,320) 0	20,208,608 184,990,678				31,922 0 31,922		(1,324,225) (1,067,905) (9,775,663)	(323,184)	7,642,133	29,424,431 23,728,970 217,216,263	21,615,333 17,431,420 159,568,148	21,598,405 17,417,768 159,443,179	29,493,056 23,784,313 217,722,871		(893,786) (606,000) (6,278,746)
20-C-5	BOARD OF REGENTS	(1,058,312) 0	24,065,177				0		(1,271,702)	(100,068)	976,287	28,257,358	20,757,996	20,741,739	28,323,262		(683,683)
	TOTAL OGB PLAN - COMPONENT UNITS	-100,780,604	2,291,670,541	0	0	C) 8,048,401	0	-121,101,226	-5,821,656	96,347,695	2,690,882,132	1,976,735,417	1,975,187,292	2,697,158,011	0	-79,758,089
	FIDUCIARY FUNDS	0 0 0															

						Deferred O	utflows of Res	sources	Defe	rred Inflows of Reso	ources						
			2 Y/E 6/30/18 Mea	asurement Y/E 6/30)/17					-	1	1			1		
	9SRAP lumber	Employer Name	Net Change in Total OPEB Liability	Total OPEB Liability at 6/30/18 (dollars)		Ending Balance - Differences between Expected and Actual Experience (dollars)	Ending Balance - Changes in Assumption s (dollars)	DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)		DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars)	DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)	OPEB Expense (proportionate share of collective OPEB expense and amortization of employer- specific deferred inflow/outflows)	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	Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars)
		Louisiana School Employees' Retirement System	(244, 224)							(074.45.0							(222 722)
8C	01	(571) - LSERS Louisiana State Employees' Retirement System	(311,621)	7,086,024				522		(374,454)	0	296,086	8,320,417	6,112,220	6,107,433	8,339,823	(226,792)
8C	02	(572) - LASERS	(813,102)	18,489,294				0		(977,050)	(227,638)	706,762	21,710,150	15,948,384	15,935,894	21,760,784	(315,536)
8C	03	Louisiana Teachers' Retirement System (573) - TRSL Louisiana State Police Retirement System (575) -	(1,147,780)	26,099,592				0		(1,379,209)	(155,687)	1,045,268	30,646,170	22,512,829	22,495,198	30,717,646	(603,105)
8C	04	LSPRS	(13,813)	314,106				0		(16,599)	(8,026)	10,812	368,824	270,940	270,727	369,684	(893)
		TOTAL OGB PLAN - FIDUCIARY FUNDS	-2,286,317	51,989,016		0	0	522		-2,747,312	-391,351	2,058,928	61,045,561	44,844,373	44,809,252	61,187,936	-1,146,326

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
			PRIMARY GOVERNMENT						
01-100	100		EXECUTIVE OFFICE	(79,226)	(79,226)	(79,226)	(38,029)	-	-
01-101	101	8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	-	-	-	-	-	-
01-102	102	8102	INSPECTOR GENERAL	(17,141)	(17,141)	(17,141)	(8,228)	-	-
01-103	103	8103	MENTAL HEALTH ADVOCACY SERVICE	(47,147)	(47,147)	(47,147)	(22,631)	-	-
01-106	106	8106	LOUISIANA TAX COMMISSION	(105,503)	(105,503)	(105,503)	(50,641)	-	-
01-107	107	8107	DIVISION OF ADMINISTRATION	(1,412,257)	(1,412,257)	(1,412,257)	(677,883)	-	-
01-111	111	8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(354,629)	(354,629)	(354,629)	(170,222)	-	-
01-112	112	8112	DEPARTMENT OF MILITARY AFFAIRS	(551,898)	(551,898)	(551,898)	(264,911)	-	-
01-116	116	8116	LOUISIANA PUBLIC DEFENDER BOARD	(23,355)	(23,355)	(23,355)	(11,210)	-	-
			LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE						
01-129	129	8129	ADMINISTRATION OF CRIMINAL JUSTICE	(92,764)	(92,764)	(92,764)	(44,527)	-	-
01-133	133	8133	OFFICE OF ELDERLY AFFAIRS	(122,444)	(122,444)	(122,444)	(58,773)	-	-
01-254	254	8254	LOUISIANA STATE RACING COMMISSION	(62,768)	(62,768)	(62,768)	(30,129)	-	-
01-255	255	8255	OFFICE OF FINANCIAL INSTITUTIONS	(253,908)	(253,908)	(253,908)	(121,876)	-	-
03-130	130	8130	DEPARTMENT OF VETERANS AFFAIRS	(139,997)	(139,997)	(139,997)	(67,199)	-	-
03-131	131	8131	LOUISIANA WAR VETERANS HOME	(163,414)	(163,414)	(163,414)	(78,439)	-	-
03-132	132	8132	NORTHEAST LOUISIANA WAR VETERANS HOME	(123,018)	(123,018)	(123,018)	(59,049)	-	-
03-134	134	8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	(94,814)	(94,814)	(94,814)	(45,511)	-	-
03-135	135	8135	NORTHWEST LOUISIANA WAR VETERANS HOME	(84,161)	(84,161)	(84,161)	(40,397)	-	-
03-136	136	8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	(69,575)	(69,575)	(69,575)	(33,396)	-	-
04-139	139	8139	SECRETARY OF STATE	(1,184,266)	(1,184,266)	(1,184,266)	(568,448)	-	-
04-141	141	8141	OFFICE OF THE ATTORNEY GENERAL	(822,963)	(822,963)	(822,963)	(395,022)	-	-
04-146	146	8146	LIEUTENANT GOVERNOR	(15,335)	(15,335)	(15,335)	(7,361)	-	-
04-147	147	8147	STATE TREASURER	(178,189)	(178,189)	(178,189)	(85,531)	-	-
04-158	158	8158	PUBLIC SERVICE COMMISSION	(195,619)	(195,619)	(195,619)	(93,897)	-	-
04-160	160	8160	AGRICULTURE AND FORESTRY	(2,113,063)	(2,113,063)	(2,113,063)	(1,014,270)	-	-
04-165	165	8165	COMMISSIONER OF INSURANCE	(681,362)	(681,362)	(681,362)	(327,054)	-	-
05-251	251	8251	DED-OFFICE OF SECRETARY	(110,766)	(110,766)	(110,766)	(53,168)	-	-

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
05-252	252	8252	DED - OFFICE OF BUSINESS DEVELOPMENT	(84,683)	(84,683)	(84,683)	(40,648)	-	-
12-440	440	8440	OFFICE OF REVENUE	(1,922,467)	(1,922,467)	(1,922,467)	(922,784)	-	-
17-560	560	8560	STATE CIVIL SERVICE	(302,311)	(302,311)	(302,311)	(145,109)	-	-
17-561	561	8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(40,894)	(40,894)	(40,894)	(19,629)	-	-
17-562	562	8562	ETHICS ADMINISTRATION	(48,937)	(48,937)	(48,937)	(23,490)	-	-
17-565	565	8565	BOARD OF TAX APPEALS	(10,383)	(10,383)	(10,383)	(4,984)	-	-
20-906	906	8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	-	-	-	-	-	-
23-CA5		309	COURT OF APPEAL, FIFTH CIRCUIT	(144,793)	(144,793)	(144,793)	(69,500)	-	-
23-CA1		302	COURT OF APPEAL, FIRST CIRCUIT	(169,319)	(169,319)	(169,319)	(81,273)	-	-
23-CA4			COURT OF APPEAL, FOURTH CIRCUIT	(133,367)	(133,367)	(133,367)	(64,016)	-	-
23-CA2		304	COURT OF APPEAL, SECOND CIRCUIT	(67,552)	(67,552)	(67,552)	(32,425)	-	-
23-CA3			COURT OF APPEAL, THIRD CIRCUIT	(148,059)	(148,059)	(148,059)	(71,068)	-	-
23-949			SUPREME COURT	(170,457)	(170,457)	(170,457)	(81,819)	-	-
23-CA1		317	JUDGES - 1ST CIRCUIT COURT OF APPEAL	(36,495)	(36,495)	(36,495)	(17,518)	-	-
23-CA4		318	JUDGES - 4TH CIRCUIT COURT OF APPEAL	(31,871)	(31,871)	(31,871)	(15,298)	-	-
23-CA2		342	JUDGES - 2NO CIRCUIT COURT OF APPEAL	(24,048)	(24,048)	(24,048)	(11,543)	-	-
23-CA3			JUDGES - 3RD CIRCUIT COURT OF APPEAL	(21,785)	(21,785)	(21,785)	(10,457)	-	-
23-CA5			JUDGES - 5TH CIRCUIT COURT OF APPEAL	(14,613)	(14,613)	(14,613)	(7,014)	-	-
21-800	800	8800	OFFICE OF GROUP BENEFITS	(291,744)	(291,744)	(291,744)	(140,037)	-	-
21-804	804		OFFICE OF RISK MANAGEMENT	(165,042)	(165,042)	(165,042)	(79,220)	-	-
SA-951	951		HOUSE OF REPRESENTATIVES	(69,443)	(69,443)	(69,443)	(33,333)	-	-
SA-960	960		LEGISLATIVE BUDGETARY CONTROL COUNCIL	(890)	(890)	(890)	(427)	-	-
SA-955	955		LEGISLATIVE FISCAL OFFICE	(3,182)	(3,182)	(3,182)	(1,527)	-	-
SA-962	962		LOUISIANA STATE LAW INSTITUTE	(14,380)	(14,380)	(14,380)	(6,902)	-	-
SA 954	954		OFFICE OF THE LEGISLATIVE AUDITOR	(372,790)	(372,790)	(372,790)	(178,939)	-	-
SA 952	952		SENATE	(99,297)	(99,297)	(99,297)	(47,663)	-	-
06-261	261		DCRT - OFFICE OF THE SECRETARY	(84,401)	(84,401)	(84,401)	(40,513)	-	-
06-262	262		DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(162,512)	(162,512)	(162,512)	(78,006)	-	-
06-263	263		DCRT - OFFICE OF STATE MUSEUMS	(105,639)	(105,639)	(105,639)	(50,707)	-	-
06-264	264		DCRT- OFFICE OF STATE PARKS	(517,543)	(517,543)	(517,543)	(248,420)	-	-
06-265	265		DCRT - OFFICE OF CULTURAL DEVELOPMENT	(60,852)	(60,852)	(60,852)	(29,209)	-	-
06-267	267		DCRT - OFFICE OF TOURISM	(98,174)	(98,174)	(98,174)	(47,123)	-	-
07-273	273		DOTD - ADMINISTRATION	(668,582)	(668,582)	(668,582)	(320,919)	-	-
07-276	276		DOTD - ENGINEERING & OPERATIONS	(12,811,151)	(12,811,151)	(12,811,151)	(6,149,353)	-	-
08-400	400		DPSC - CORRECTIONS - ADMINISTRATION	(4,464,587)	(4,464,587)	(4,464,587)	(2,143,002)	-	_

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
08-401	401	8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	-	-	-	-	-	-
08-402	402	8402	DPSC - LOUISIANA STATE PENITENTIARY	(2,076,842)	(2,076,842)	(2,076,842)	(996,884)	-	-
08-403	403	8403	DPSC - OFFICE OF JUVENILE JUSTICE	(1,696,979)	(1,696,979)	(1,696,979)	(814,550)	-	-
08-405	405	8405	DPSC - RAMOND LABORDE CORRECTIONAL CTR.	(595,081)	(595,081)	(595,081)	(285,639)	-	-
08-406	406	8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	(357,960)	(357,960)	(357,960)	(171,821)	-	-
08-408	408	8408	DPSC - ALLEN	-	-	-	-	-	-
08-409	409	8409	DPSC - DIXON CORRECTIONAL CENTER	(880,032)	(880,032)	(880,032)	(422,415)	-	-
08-412	412	8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	-	-	-	-	-	-
08-413	413	8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	(808,361)	(808,361)	(808,361)	(388,013)	-	-
08-414	414	8414	DPSC - DAVID WADE CORRECTIONAL CENTER	(440,316)	(440,316)	(440,316)	(211,352)	-	-
08-415	415	8415	DPSC - ADULT PROBATION AND PAROLE	(1,669,812)	(1,669,812)	(1,669,812)	(801,510)	-	-
08-416	416	8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	(528,443)	(528,443)	(528,443)	(253,653)	-	-
08-418	418	8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(403,622)	(403,622)	(403,622)	(193,738)	-	-
08-419	419	8419	DPSC - OFFICE OF STATE POLICE	(7,061,900)	(7,061,900)	(7,061,900)	(3,389,712)	-	-
08-420	420	8420	DPSC - OFFICE OF MOTOR VEHICLES	(1,545,215)	(1,545,215)	(1,545,215)	(741,703)	-	-
08-422	422	8422	DPSC - OFFICE OF STATE FIRE MARSHALL	(347,040)	(347,040)	(347,040)	(166,579)	-	-
08-423	423	8423	DPSC - LOUISIANA GAMING CONTROL BOARD	(8,729)	(8,729)	(8,729)	(4,190)	-	-
08-424	424	8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(21,043)	(21,043)	(21,043)	(10,100)	-	-
08-425	425	8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(44,662)	(44,662)	(44,662)	(21,438)	-	-
17-563	563	8563	STATE POLICE COMMISSION	(12,087)	(12,087)	(12,087)	(5,802)	-	-
09-303	303	8303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	(19,809)	(19,809)	(19,809)	(9,508)	-	-
09-305	305	8305	LDH - MEDICAL VENDOR ADMINISTRATION	(2,861,291)	(2,861,291)	(2,861,291)	(1,373,420)	-	-
09-307	307	8307	LDH-OFFICE OF THE SECRETARY	(1,158,997)	(1,158,997)	(1,158,997)	(556,318)	-	-
09-320	320	8320	LDH - OFFICE OF AGING AND ADULT SERVICES	(971,798)	(971,798)	(971,798)	(466,463)	-	-
09-324	324	8324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	(7,404)	(7,404)	(7,404)	(3,554)	-	-
09-326	326	8326	LDH - OFFICE OF PUBLIC HEALTH	(3,338,410)	(3,338,410)	(3,338,410)	(1,602,437)	-	-
09-330	330	8330	LDH - OFFICE OF MENTAL HEALTH	(4,030,174)	(4,030,174)	(4,030,174)	(1,934,484)	-	-
09-340	340	8340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(3,403,461)	(3,403,461)	(3,403,461)	(1,633,661)	-	-
10-360	360	8360	DSS-OFFICE FOR CHILDREN AND FAMILY	(9,859,125)	(9,859,125)	(9,859,125)	(4,732,380)	-	-
01-109	109	8109	OFFICE OF COASTAL PROTECTION & RESTORATION	(373,065)	(373,065)	(373,065)	(179,071)	-	-
11-431	431	8431	DNR - OFFICE OF THE SECRETARY	(201,037)	(201,037)	(201,037)	(96,498)	-	-
11-432	432	8432	DNR - OFFICE OF CONSERVATION	(417,710)	(417,710)	(417,710)	(200,501)	-	-
11-434	434	8434	DNR - OFFICE OF MINERAL RESOURCES	(169,363)	(169,363)	(169,363)	(81,294)	-	-

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
11-435	435	8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	(116,170)	(116,170)	(116,170)	(55,762)		_
13-856	856	8856	DEQ	(2,223,345)	(2,223,345)	(2,223,345)	(1,067,205)	-	-
14-474	474		OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113) WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND	(2,812,210)	(2,812,210)	(2,812,210)	(1,349,861)	-	-
16-511	511		FINANCE	(122,561)	(122,561)	(122,561)	(58,829)	-	-
16-512	512		WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	(1,478,491)	(1,478,491)	(1,478,491)	(709,676)	-	-
16-513	513	8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(559,129)	(559,129)	(559,129)	(268,382)	-	-
16-514	514		WILDLIFE & FISHERIES - OFFICE OF FISHERIES LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the	(534,570)	(534,570)	(534,570)	(256,594)	-	-
19-653	653		Visually Impaired 8651)	(556,603)	(556,603)	(556,603)	(267,169)	-	-
19-655	655	8655	LOUISIANA SPECIAL EDUCATION CENTER	(393,596)	(393,596)	(393,596)	(188,926)	-	-
19-657	657	8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(171,378)	(171,378)	(171,378)	(82,262)	-	-
19-658	658	8658	THRIVE ACADEMY	(2,428)	(2,428)	(2,428)	(1,165)	-	-
19-662	662	8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(178,088)	(178,088)	(178,088)	(85,482)	-	-
19-666	666		BOARD OF ELEMENTARY AND SECONDARY EDUCATION	(27,195)	(27,195)	(27,195)	(13,054)	-	-
19-673	673	8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(127,014)	(127,014)	(127,014)	(60,967)	-	-
19-678	678	8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(1,151,292)	(1,151,292)	(1,151,292)	(552,620)	-	-
19-682	682	8682	DOE - RECOVERY SCHOOL DISTRICT	(78,120)	(78,120)	(78,120)	(37,498)	-	-
19-699	699	8699	DOE - SPECIAL SCHOOL DISTRICTS	(387,048)	(387,048)	(387,048)	(185,783)	-	-
16-9		607	W R IRBY BEQUEST FUND (still an active agency)	-	-	-	-	-	-
			Subtotal	(88,690,829)	(88,690,829)	(88,690,829)	(42,571,598)	-	-
6-4	816	8816	DIVISION OF ADMINISTRATIVE LAW	(91,344)	(91,344)	(91,344)	(43,845)	-	-
6-6	829	8829	OFFICE OF AIRCRAFT SERVICES	(12,615)	(12,615)	(12,615)	(6,055)	-	-
6-7	815	8815	OFFICE OF TECHNOLOGY SERVICES	(2,354,229)	(2,354,229)	(2,354,229)	(1,130,030)	-	-
6-8	821	8821	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	(48,249)	(48,249)	(48,249)	(23,160)	-	-
6-9	820	8820	OFFICE OF STATE PROCUREMENT	(165,483)	(165,483)	(165,483)	(79,432)	-	-
7-13			LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCT	CS)					
	643		BATON ROUGE COMMUNITY COLLEGE	(591,878)	(591,878)	(591,878)	(284,101)	-	-
	644		BOSSIER PARISH COMMUNITY COLLEGE	(437,138)	(437,138)	(437,138)	(209,826)	-	-
	641		DELGADO COMMUNITY COLLEGE	(1,224,230)	(1,224,230)	(1,224,230)	(587,630)	_	_

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
	731	8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(152,261)	(152,261)	(152,261)	(73,085)	-	-
		7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	-	-	-	-	-	-
	649	8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	(173,900)	(173,900)	(173,900)	(83,472)	-	-
			CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS -	()	((<i></i>		
		7706	ALEXANDRIA AREA)	(384,253)	(384,253)	(384,253)	(184,441)	-	-
		7700	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON						
		7702	ROUGE AREA) SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY	-	-	-	-	-	-
		7703	LCTCS - BAYOU AREA)	(147,644)	(147,644)	(147,644)	(70,869)	-	-
		1100	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS -	(117,011)	(117,011)	(117,011)	(10,000)		
		7709	HAMMOND AREA)	(167,506)	(167,506)	(167,506)	(80,403)	-	-
			ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE						
		7704	AREA)	-	-	-	-	-	-
			NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS -						
		7708	MONROE AREA)	-	-	-	-	-	-
		7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS	(402,000)	(402,000)	(402,000)	(10.774)		
	0.47			(103,696)	(103,696)	(103,696)	(49,774)	-	-
	647			(341,994) (164,052)	(341,994) (164,052)	(341,994) (164,052)	(164,157) (78,745)	-	-
	646		NUNEZ COMMUNITY COLLEGE RIVER PARISHES COMMUNITY COLLEGE	(113,576)	(113,576)	(113,576)	(78,745) (54,516)	-	-
	645		SOUTH LA COMMUNITY COLLEGE	(519,007)	(519,007)	(519,007)	(249,123)	-	-
	751		SOUTH LA COMMONT I COLLEGE	(255,322)	(255,322)	(255,322)	(122,554)		
	751	0/01	Total LCTCS	(4,776,455)	(4,776,455)	(4,776,455)	(2,292,698)	-	-
				(4,770,400)	(4,170,400)	(4,110,400)	(2,202,000)		
7-10	807	8807	FEDERAL PROPERTY ASSISTANCE	(27,416)	(27,416)	(27,416)	(13,160)	-	-
7-11	806	8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	(62,443)	(62,443)	(62,443)	(29,973)	-	-
7-12	811	8811	PRISON ENTERPRISES	(277,333)	(277,333)	(277,333)	(133,120)	-	-
			BARBERS EXAMINERS BOARD						
7-15-1		4003	(used prior year figures b/c it has a Dec YE)	(10,849)	(10,849)	(10,849)	(5,207)	-	-
7-15-3	B25	1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(2,378)	(2,378)	(2,378)	(1,142)	_	_
7-15-4	220		ADDICTIVE DISORDER REGULATORY AUTHORITY	-	-	-	-	-	-
7-15-5	B29	4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(5,512)	(5,512)	(5,512)	(2,646)	_	_
7-10-0	DZƏ	4000	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING	(0,012)	(0,012)	(0,012)	(2,040)	-	-
7-15-6	B50	4000	BOARD	(11,493)	(11,493)	(11,493)	(5,517)		

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
7-15-10A			LOUISIANA BEHAVIOR ANALYST BOARD	(142)	(142)	(142)	(68)	-	-
7-15-11	B01		LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	(495)	(495)	(495)	(237)	-	-
7-15-12	B41	1107	LOUISIANA BOARD OF PHARMACY LOUISIANA CEMETERY BOARD	(30,559)	(30,559)	(30,559)	(14,668)	-	-
7-15-13		4038	(used prior year figures b/c it has a Dec YE)	(8,579)	(8,579)	(8,579)	(4,118)	-	-
7-15-14	B76	1205	LOUISIANA TAX FREE SHOPPING COMMISSION	(9,865)	(9,865)	(9,865)	(4,735)	-	-
7-15-17	B20	1106	LOUISIANA REAL ESTATE COMMISSION	(45,662)	(45,662)	(45,662)	(21,918)	-	-
7-15-21	B35	4004	LOUISIANA STATE BOARD OF DENTISTRY LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL	(13,293)	(13,293)	(13,293)	(6,381)	-	-
7-15-23	B10	4009	DIRECTORS	(7,368)	(7,368)	(7,368)	(3,537)	-	_
7-15-26	B13		LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(97,933)	(97,933)	(97,933)	(47,008)	-	_
7-15-27	B14		LOUISIANA STATE BOARD OF NURSING	(77,091)	(77,091)	(77,091)	(37,004)	-	_
7-15-30	B18		LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(30,129)	(30,129)	(30,129)	(14,462)	-	_
7-15-31	B48		LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE	(12,303)	(12,303)	(12,303)	(5,905)	-	-
7-15-32	B54	1112	PATHOLOGY & AUDIOLOGY	(1,437)	(1,437)	(1,437)	(690)	-	-
7-15-35	201		RADIOLOGIC TECHNOLOGY BOARD	(1,129)	(1,129)	(1,129)	(542)	-	-
7-15-36	B07	4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(11,912)	(11,912)	(11,912)	(5,718)	_	_
7-15-38	B39		STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	(1,380)	(1,380)	(1,380)	(663)	_	_
7-15-39	B34		STATE BOARD OF VETERINARY MEDICINE	(1,141)	(1,141)	(1,141)	(548)	_	_
7-15-39	B06			(4,681)	(4,681)	(4,681)	(2,247)	_	_
7-15-49	DUU			(4,001)	(4,001)	(4,001)	(2,247) -	-	-
7-15-51	B32	4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	(3,817)	(3,817)	(3,817)	(1,832)	-	-
7-15-54	B15	4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	(5,946)	(5,946)	(5,946)	(2,854)	-	-
7-15-57	B36	4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(8,561)	(8,561)	(8,561)	(4,109)	-	-
7-15-59	B64	4015	LOUISIANA BOARD OF MASSAGE THERAPY	(2,060)	(2,060)	(2,060)	(989)	-	-
			Subtotal	(772,907)	(772,907)	(772,907)	(370,995)	-	-
			TOTAL FOR PRIMARY GOVERNMENT	(101,688,566)	(101,688,566)	(101,688,566)	(48,810,512)	-	-
20-1		8302	DISCRETE COMPONENT UNITS CAPITAL AREA HUMAN SERVICES AUTHORITY	(455,581)	(455,581)	(455,581)	(218,679)	-	-

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
20-1A		8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(291,641)	(291,641)	(291,641)	(139,988)	-	-
20-1B		8325	ACADIANA AREA HUMAN SERVICES DISTRICT	(255,343)	(255,343)	(255,343)	(122,565)	-	-
20-1C		8376	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(165,726)	(165,726)	(165,726)	(79,548)	-	-
20-2		1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE so used prior	(95,603)	(95,603)	(95,603)	(45,889)	-	-
20-7		8654	HEALTH EDUCATION AUTHORITY OF LOUISIANA	(4,959)	(4,959)	(4,959)	(2,380)	-	-
20-9		8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(245,571)	(245,571)	(245,571)	(117,874)	-	-
20-11-14		4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(34,501)	(34,501)	(34,501)	(16,561)	-	-
20-11-16		8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(52,257)	(52,257)	(52,257)	(25,083)	-	-
20-11-29		4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(12,781)	(12,781)	(12,781)	(6,135)	-	-
20-11-4			STATE PLUMBING BOARD OF LOUISIANA	(9,069)	(9,069)	(9,069)	(4,353)	-	-
20-11-58		4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	(2,051)	(2,051)	(2,051)	(985)	-	-
20-12		8375	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(139,698)	(139,698)	(139,698)	(67,055)	-	-
20-14-10			NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	(13,214)	(13,214)	(13,214)	(6,343)	-	-
20-14-13		3654	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures	(1,199)	(1,199)	(1,199)	(576)	-	-
20-14-14		3649	PONTCHARTRAIN LEVEE DISTRICT	(117,585)	(117,585)	(117,585)	(56,441)	-	-
20-14-16		3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(100,860)	(100,860)	(100,860)	(48,413)	-	-
20-14-19		3643	SOUTH LAFOURCHE LEVEE DISTRICT	(33,315)	(33,315)	(33,315)	(15,991)	-	-
20-14-2		3640	ATCHAFALAYA BASIN LEVEE DISTRICT	(206,828)	(206,828)	(206,828)	(99,277)	-	-
20-14-5		3642	CADDO LEVEE DISTRICT	(13,228)	(13,228)	(13,228)	(6,349)	-	-
20-14-7		3645	FIFTH LOUISIANA LEVEE DISTRICT	(10,358)	(10,358)	(10,358)	(4,972)	-	-
20-14-8		3646	LAFOURCHE BASIN LEVEE DISTRICT	(70,375)	(70,375)	(70,375)	(33,780)	-	-
20-18		6601	LOUISIANA HOUSING CORPORATION	(216,807)	(216,807)	(216,807)	(104,067)	-	-
20-26		8304	METROPOLITAN HUMAN SERVICES AUTHORITY	(250,954)	(250,954)	(250,954)	(120,458)	-	-
20-26B		8377	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(163,539)	(163,539)	(163,539)	(78,499)	-	-
20-27		8310	NORTHEAST DELTA HUMAN SVC AUTH	(196,500)	(196,500)	(196,500)	(94,320)	-	-
20-28-1		3658	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	(160,393)	(160,393)	(160,393)	(76,989)	-	-
20-28-1		3659	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	(21,846)	(21,846)	(21,846)	(10,486)	-	-
20-28-1		3647	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	(62,072)	(62,072)	(62,072)	(29,795)	-	-
20-28-1		3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (in	(52,514)	(52,514)	(52,514)	(25,207)	-	-
20-28-2		3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (ir	(99,850)	(99,850)	(99,850)	(47,928)	-	-
20-28-2		3655	WEST JEFFERSON LEVEE DISTRICT - combine with WEST	(20,613)	(20,613)	(20,613)	(9,894)	-	-
20-31		8813	SABINE RIVER AUTHORITY	(113,226)	(113,226)	(113,226)	(54,348)	-	-
20-32		8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	(280,333)	(280,333)	(280,333)	(134,560)	-	-

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereafter
20-C-1			LSU System						
	*		*LSU - BATON ROUGE	(4,488,616)	(4,488,616)	(4,488,616)	(2,154,536)	-	-
		1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(1,920,678)	(1,920,678)	(1,920,678)	(921,925)	-	-
		8308	LSUHSC - HEALTH CARE SERVICES DI VISION	(115,151)	(115,151)	(115,151)	(55,272)	-	-
		8312	E A CONWAY MEDICAL CENTER	(295,871)	(295,871)	(295,871)	(142,018)	-	-
		8313	EARL K LONG MEDICAL CENTER	(328,038)	(328,038)	(328,038)	(157,458)	-	-
		8314	HUEY P LONG MEDICAL CENTER	(125,447)	(125,447)	(125,447)	(60,215)	-	-
		8315	UNIVERSITY MEDICAL CENTER	(160,069)	(160,069)	(160,069)	(76,833)	-	-
			W O MOSS REGIONAL MEDICAL CENTER	(57,092)	(57,092)	(57,092)	(27,404)	-	-
		8317	LALLIE KEMP REGIONAL MEDICAL CENTER	(335,760)	(335,760)	(335,760)	(161,165)	-	-
		8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	(53,168)	(53,168)	(53,168)	(25,521)	-	-
			LEONARD J CHABERT MEDICAL CENTER	(151,880)	(151,880)	(151,880)	(72,902)	-	-
			MEDICAL CENTER OF LA - NEW ORLEANS	(1,014,646)	(1,014,646)	(1,014,646)	(487,030)	-	-
		8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(1,768,235)	(1,768,235)	(1,768,235)	(848,753)	-	-
			Total - LSU	(10,814,650)	(10,814,650)	(10,814,650)	(5,191,032)	-	-
20-C-2			University of Louisiana System:						
		8623	GRAMBLING STATE UNIVERSITY	(886,712)	(886,712)	(886,712)	(425,622)	-	-
		8625	LA TECH UNIVERSITY	(1,956,140)	(1,956,140)	(1,956,140)	(938,947)	-	-
		8627	MCNEESE STATE UNIVERSITY	(1,258,737)	(1,258,737)	(1,258,737)	(604,194)	-	-
		8621	NICHOLLS STATE UNIVERSITY	(1,389,640)	(1,389,640)	(1,389,640)	(667,027)	-	-
		8631	NORTHWESTERN STATE UNIVERSITY	(1,428,229)	(1,428,229)	(1,428,229)	(685,550)	-	-
		8634	SOUTHEASTERN LA UNIVERSITY	(2,417,132)	(2,417,132)	(2,417,132)	(1,160,223)	-	-
			UNIVERSITY OF LA @ LAFAYETTE	(3,341,585)	(3,341,585)	(3,341,585)	(1,603,961)	-	-
		8629	UNIVERSITY OF LA @ MONROE	(1,605,767)	(1,605,767)	(1,605,767)	(770,768)	-	-
		8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(43,941)	(43,941)	(43,941)	(21,091)	-	-
		8603	UNIVERSITY OF NEW ORLEANS	(1,759,419)	(1,759,419)	(1,759,419)	(844,521)	-	-
			Total - ULS	(16,087,302)	(16,087,302)	(16,087,302)	(7,721,905)	-	-
20-C-3			Southern University System:						
			SOUTHERN UNIVERSITY - BATON ROUGE	(2,176,708)	(2,176,708)	(2,176,708)	(1,044,820)	-	-
			SOUTHERN UNIVERSITY - NEW ORLEANS	(371,351)	(371,351)	(371,351)	(178,249)	-	-
		8618	SOUTHERN UNIVERSITY-SHREVEPORT	(344,735)	(344,735)	(344,735)	(165,473)	-	-

OSRAP Number	ISIS Agency Number	OGB Agency Number	Employer Name	Amortization Year 2019	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortizatio n Year 2023	Thereatter
			Total Southern	(2,892,794)	(2,892,794)	(2,892,794)	(1,388,541)	-	-
20-C-5		8671	BOARD OF REGENTS	(394,187)	(394,187)	(394,187)	(189,210)	-	-
			TOTAL OGB PLAN - COMPONENT UNITS	(29,670,709)	(29,670,709)	(29,670,709)	(14,241,940)	-	-
			FIDUCIARY FUNDS						
8C01	571	1801	Louisiana School Employees' Retirement System (571) - LSERS	(107,452)	(107,452)	(107,452)	(51,577)	-	-
8C02	572	1803	Louisiana State Employees' Retirement System (572) - LASERS	(346,175)	(346,175)	(346,175)	(166,164)	-	-
8C03	573	8586	Louisiana Teachers' Retirement System (573) - TRSL	(441,062)	(441,062)	(441,062)	(211,710)	-	-
8C04	575	8587	Louisiana State Police Retirement System (575) - LSPRS	(7,076)	(7,076)	(7,076)	(3,397)	-	-

*LSU Baton Rouge includes: 1902 LSU - ALEXANDRIA CAMPUS 1906 LSU - EUNICE CAMPUS 1908 PAUL M HEBERT LAW CENTER 1909 LSU - AGRICULTURAL CENTER 1920 PENNINGTON BIOMEDICAL CTR 8606 LSU -SHREVEPORT

New agency - Effective 7-1-17

	Office of State Procurement (OSRAP# 6-9)	Exhibit 3		
	<u>Account</u> 2017 OPEB Liability	Dr	(Cr)	
1)	Beginning Net Position - Restatement	7,518,271		
	Deferred Outflows Related to OPEB - Benefit Pmts made Subsequent to the Measurement Date	60,705		
	Total OPEB Liablity		(7,578,976)	
	To record employer's proportionate share of the initial OPEB Liability as of June 30, 2017 and the 2017 OPEB benefit payments made subsequent to the measure date.			
	-	7,578,976.00	(7,578,976.00)	
2)	OPEB Expense Deferred Outflows Related to OPEB - (FY 17) Benefit Payments Made Subsequent to Measurement Data	287,095	(60,705)	
	Deferred Outflow Related to OPEB- Difference b/n Expected and Actual Experience Deferred Outflow Related to OPEB - Chgs in Assumptions Deferred Outflow Related to OPEB- Change in Proportion			
	Deferred Inflow Related to OPEB- Difference b/n Expected and Actual Experience Deferred Inflow - Changes in Assumptions Deferred Inflow Related to OPEB- Difference b/n change in proportionate share of		(419,960)	
	benefit pmts. and actual benefit payments OPEB Liability Liability	349,491	(155,921)	
	· · · ·	636,586	(636,586)	
	To record the current year OPEB expense and the deferred inflows and outflows related to OPEB.			
3)	Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Data Cash/Payroll Expense or account that was debited when OPEB employer retiree benefit payments were made	86,954	86,954	

To reclassify employer OPEB benefit payments made subsequent to the measurement date of June 30, 2017 (during fiscal year ended June 30, 2017) and the second s