

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

July 17, 2019

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 2019 (the OPEB Schedule, Exhibit A) and the Schedule of Future Amortization (Exhibit B) for entities that participate in the health and life insurance plans administered by the Office of Group Benefits (OGB). The schedules are located on OSRAP's website at (<http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>). Click on the tab "GASB 75 - 2019 OGB OPEB Liability and Related Amounts." The OGB OPEB schedule includes the OPEB expense, deferred inflows and outflows related to OPEB, and the OPEB liability for proprietary entities and discrete component units reported in the State's 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 A) when preparing your entity's Annual Fiscal Report (AFR). The Schedule of Future Amortization (Exhibit B) can be used for your entities 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 2019 ending balances. We have attached the OPEB journal entries for the Division of Administrative Law (ISIS agency #816) to be used as a guide in preparing your entity's journal entries (Exhibit D). The journal entries credit or debit various deferred inflows and deferred outflows accounts related to OPEB by the amount of the difference between expected and actual experience, changes in assumptions, etc. (see Exhibit C). 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.

This year, a new account line has been added to record the current portion of the OPEB long-term (L-T) liability. The GASB allows the benefit payments made subsequent to the measurement date

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as the current portion of L-T OPEB liability for those entities with a 6/30 year-end. The reasoning is that the measurement date is 6/30/18 or the end of the prior year, so the benefit payments made subsequent to the measurement date (benefit payments made in FY 2019) would be equivalent to the current liability at the measurement date or 6/30/18. The OPEB liability, as of the measurement date 6/30/18, is reflected in the financial statements for the year-ended 6/30/19. A journal entry has been added to Exhibit D to display that the current OPEB liability is equivalent to the amount of “Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Date.”

This year, the OPEB schedule does not include estimated OGB benefit payments (employers’ payments for retirees’ OPEB health and life insurance premiums) made subsequent to the measurement date. Please use the actual amount of benefit payments made subsequent to the measurement date when recording deferred outflows related to OPEB in the AFR portal. If you used the “Estimated Benefit Payments Made the Year Ending 6/30/18” as a deferred outflow last year from the spreadsheet we posted on our website, you may have a remaining deferred outflow balance or negative balance in the deferred outflow for benefit payments made subsequent to the measurement date. If so, you can take the difference to OPEB expense. If the difference is material, the difference should be restated (debit/credit beginning net position); however, it is unlikely that the difference will be material.

AA:MR

**OGB (OPEB Spreadsheet to be Completed by Actuary for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2018
For FYE 6/30/19**

Exhibit A

CAFR Y/E 6/30/19 Measurement Y/E 6/30/18

OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
PRIMARY GOVERNMENT															
01-100	EXECUTIVE OFFICE	3,632,487	0.0659%	0.0588%	0.0072%	5,106,334	150,359	181,019		(31,529)	(210,007)	621,805	(29,037)	(162,742)	5,626,202
01-102	INSPECTOR GENERAL	774,404	0.0156%	0.0153%	0.0002%	1,330,789	35,485	42,721		(7,441)	(49,562)	21,054	2,626	(47,886)	1,327,786
01-103	MENTAL HEALTH ADVOCACY SERVICE	1,787,121	0.0303%	0.0298%	0.0004%	2,590,760	69,020	83,094		(14,473)	(96,401)	38,669	(48,412)	(39,622)	2,582,636
01-106	LOUISIANA TAX COMMISSION	1,889,940	0.0842%	0.0794%	0.0048%	6,899,732	192,037	231,195		(40,269)	(268,218)	416,174	(14,064)	(230,873)	7,185,713
01-107	DIVISION OF ADMINISTRATION	27,941,879	1.1915%	1.1368%	0.0547%	98,803,193	2,718,229	3,272,501		(569,993)	(3,796,558)	4,751,468	210,616	(3,677,636)	101,711,819
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	11,649,171	0.1925%	0.1874%	0.0051%	16,286,601	439,130	528,673		(92,082)	(613,335)	442,669	(502,246)	(57,852)	16,431,559
01-112	DEPARTMENT OF MILITARY AFFAIRS	13,048,758	0.3079%	0.3190%	-0.0111%	27,725,199	702,452	845,688		(147,299)	(981,116)	(964,337)	(546,932)	(349,024)	26,284,630
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,136,033	0.0161%	0.0155%	0.0007%	1,342,779	36,770	44,267		(7,710)	(51,356)	58,010	(15,096)	(31,803)	1,375,861
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	1,820,057	0.0720%	0.0705%	0.0015%	6,128,431	164,208	197,692		(34,433)	(229,350)	127,313	(102)	(209,341)	6,144,418
01-133	OFFICE OF ELDERLY AFFAIRS	2,838,677	0.0880%	0.0842%	0.0038%	7,321,476	200,851	241,806		(42,117)	(280,529)	330,205	(65,194)	(190,985)	7,515,513
01-254	LOUISIANA STATE RACING COMMISSION	2,138,683	0.0347%	0.0378%	-0.0031%	3,284,804	79,107	95,238		(16,588)	(110,489)	(271,113)	(44,914)	(55,985)	2,960,060
01-255	OFFICE OF FINANCIAL INSTITUTIONS	5,269,554	0.2037%	0.2083%	-0.0046%	18,104,760	464,738	559,503		(97,452)	(649,101)	(399,918)	83,821	(676,581)	17,389,769
03-130	DEPARTMENT OF VETERANS AFFAIRS	2,787,520	0.1011%	0.1044%	-0.0033%	9,077,510	230,711	277,755		(48,378)	(322,234)	(288,275)	(4,839)	(289,425)	8,632,823
03-131	LOUISIANA WAR VETERANS HOME	2,460,112	0.1279%	0.1327%	-0.0048%	11,534,277	291,826	351,332		(61,194)	(407,595)	(416,752)	58,818	(431,034)	10,919,679
03-132	NE LOUISIANA WAR VETERANS HOME	3,021,644	0.0623%	0.0693%	-0.0070%	6,019,148	142,081	171,053		(29,793)	(198,445)	(606,372)	(97,160)	(84,060)	5,316,451
03-134	SW LOUISIANA WAR VETERANS HOME	3,180,954	0.0555%	0.0545%	0.0009%	4,740,167	126,539	152,342		(26,534)	(176,738)	80,521	(116,027)	(45,370)	4,734,900
03-135	NW LOUISIANA WAR VETERANS HOME	2,917,918	0.0459%	0.0440%	0.0019%	3,825,203	104,736	126,092		(21,962)	(146,285)	164,847	(122,017)	(11,570)	3,919,044
03-136	SE LOUISIANA WAR VETERANS HOME	2,540,517	0.0401%	0.0421%	-0.0020%	3,662,769	91,541	110,207		(19,195)	(127,855)	(175,404)	(50,853)	(65,904)	3,425,304
04-139	SECRETARY OF STATE	24,700,937	0.8013%	0.8025%	-0.0012%	69,748,024	1,828,001	2,200,747		(383,319)	(2,553,174)	(107,820)	(527,127)	(1,804,434)	68,400,898
04-141	OFFICE OF THE ATTORNEY GENERAL	23,797,300	0.5230%	0.5210%	0.0020%	45,281,250	1,193,083	1,436,364		(250,181)	(1,666,383)	170,901	(577,283)	(944,459)	44,643,292
04-146	LIEUTENANT GOVERNOR	768,156	0.0176%	0.0141%	0.0035%	1,224,307	40,215	48,415		(8,433)	(56,169)	307,744	3,707	(55,000)	1,504,787
04-147	STATE TREASURER	3,502,316	0.1264%	0.1222%	0.0042%	10,620,331	288,407	347,216		(60,477)	(402,820)	366,947	(117,329)	(250,526)	10,791,750
04-158	PUBLIC SERVICE COMMISSION	3,354,057	0.1461%	0.1443%	0.0018%	12,539,834	333,368	401,345		(69,905)	(465,617)	160,293	(152)	(425,049)	12,474,118
04-160	AGRICULTURE AND FORESTRY	26,900,004	1.6778%	1.6889%	-0.0111%	146,780,680	3,827,511	4,607,975		(802,602)	(5,345,896)	(966,400)	365,896	(5,247,772)	143,219,392
04-165	COMMISSIONER OF INSURANCE	12,288,035	0.4774%	0.4902%	-0.0128%	42,607,185	1,089,122	1,311,204		(228,381)	(1,521,180)	(1,115,580)	(162,151)	(1,226,992)	40,753,227
05-251	DED-OFFICE OF SECRETARY	2,261,351	0.0977%	0.1000%	-0.0024%	8,693,894	222,829	268,265		(46,726)	(311,225)	(204,930)	128,313	(412,524)	8,337,896
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	5,097,141	0.0475%	0.0433%	0.0042%	3,759,028	108,253	130,327		(22,700)	(151,198)	365,027	(138,074)	0	4,050,664
12-440	OFFICE OF REVENUE	31,060,124	1.5243%	1.5241%	0.0001%	132,460,053	3,477,303	4,186,357		(729,166)	(4,856,759)	12,570	381,133	(4,816,329)	130,115,161
17-560	STATE CIVIL SERVICE	5,753,380	0.2243%	0.2209%	0.0033%	19,202,441	511,638	615,966		(107,287)	(714,606)	289,115	(27,483)	(625,096)	19,144,687
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,014,288	0.0291%	0.0285%	0.0006%	2,480,530	66,491	80,049		(13,943)	(92,868)	52,524	(17,226)	(67,581)	2,487,976
17-562	ETHICS ADMINISTRATION	1,882,316	0.0384%	0.0319%	0.0065%	2,774,437	87,619	105,485		(18,373)	(122,378)	563,531	(50,183)	(61,572)	3,278,566
17-565	BOARD OF TAX APPEALS	255,507	0.0099%	0.0076%	0.0024%	656,689	22,635	27,250		(4,746)	(31,614)	205,616	(7,422)	(21,448)	846,960
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,598,334	0.0912%	0.0903%	0.0009%	7,845,516	208,084	250,514		(43,634)	(290,631)	81,719	(94,769)	(170,636)	7,786,163
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	4,013,385	0.1297%	0.1203%	0.0094%	10,455,150	295,892	356,227		(62,046)	(413,273)	817,252	(42,448)	(334,953)	11,071,800
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	3,437,775	0.0915%	0.0910%	0.0005%	7,911,417	208,812	251,390		(43,786)	(291,648)	43,551	(26,001)	(240,332)	7,813,403

Exhibit A

CAFR Y/E 6/30/19 Measurement Y/E 6/30/18

OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	2,510,426	0.0433%	0.0433%	0.0000%	3,762,612	98,856	119,014		(20,729)	(138,073)	3,444	(31,409)	(94,679)	3,699,036
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	3,946,620	0.0986%	0.0983%	0.0002%	8,546,620	224,892	270,750		(47,158)	(314,108)	20,965	(74,030)	(212,814)	8,415,118
23-949	SUPREME COURT	6,159,171	0.1177%	0.1134%	0.0044%	9,852,488	268,553	323,314		(56,314)	(375,089)	378,417	(86,777)	(255,755)	10,048,837
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	1,796,610	0.0317%	0.0324%	-0.0007%	2,817,888	72,353	87,107		(15,172)	(101,056)	(61,493)	27,488	(119,772)	2,707,343
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	1,625,265	0.0365%	0.0325%	0.0040%	2,827,106	83,276	100,257		(17,462)	(116,312)	345,418	53,813	(160,029)	3,116,066
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,204,716	0.0190%	0.0179%	0.0011%	1,558,699	43,316	52,149		(9,083)	(60,500)	91,499	18,278	(73,527)	1,620,831
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,459,176	0.0176%	0.0175%	0.0001%	1,523,493	40,218	48,419		(8,434)	(56,173)	8,683	9,532	(60,829)	1,504,910
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,115,059	0.0124%	0.0127%	-0.0003%	1,106,836	28,389	34,178		(5,953)	(39,651)	(25,313)	4,701	(40,910)	1,062,276
21-800	OFFICE OF GROUP BENEFITS	1,881,406	0.3077%	0.3138%	-0.0061%	27,269,865	701,886	845,007		(147,181)	(980,326)	(530,549)	558,492	(1,453,727)	26,263,467
21-804	OFFICE OF RISK MANAGEMENT	2,263,763	0.1362%	0.1397%	-0.0035%	12,144,032	310,762	374,129		(65,165)	(434,042)	(305,125)	80,040	(476,408)	11,628,224
SA-951	HOUSE OF REPRESENTATIVES	14,144,327	0.0568%	0.0558%	0.0010%	4,851,182	129,600	156,027		(27,176)	(181,013)	86,107	25,145	(190,446)	4,849,426
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	242,617	0.0009%	0.0009%	0.0000%	76,633	2,030	2,444		(426)	(2,835)	699	1,377	(3,966)	75,956
SA-955	LEGISLATIVE FISCAL OFFICE	1,522,763	0.0047%	0.0049%	-0.0002%	427,791	10,827	13,035		(2,270)	(15,123)	(15,308)	16,157	(29,967)	405,143
SA-962	LOUISIANA STATE LAW INSTITUTE	194,343	0.0145%	0.0128%	0.0018%	1,108,730	33,097	39,845		(6,940)	(46,226)	152,127	14,425	(56,639)	1,238,419
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	15,953,126	0.2251%	0.2537%	-0.0286%	22,047,649	513,554	618,273		(107,689)	(717,283)	(2,483,094)	(96,010)	(559,013)	19,216,387
SA 952	SENATE	10,740,219	0.0700%	0.0708%	-0.0009%	6,157,107	159,657	192,213		(33,479)	(222,994)	(74,740)	(18,978)	(184,660)	5,974,126
06-261	DCRT - OFFICE OF THE SECRETARY	2,042,293	0.0713%	0.0662%	0.0052%	5,750,472	162,705	195,882		(34,118)	(227,251)	448,005	(4)	(207,522)	6,088,170
06-262	DCRT - OFFICE OF STATE LIBRARY OF LA	1,875,541	0.1289%	0.1268%	0.0021%	11,023,803	294,142	354,120		(61,679)	(410,829)	181,931	(6,599)	(368,570)	11,006,319
06-263	DCRT - OFFICE OF STATE MUSEUMS	2,087,473	0.0680%	0.0692%	-0.0012%	6,014,255	155,166	186,806		(32,537)	(216,721)	(102,990)	(40,910)	(157,000)	5,806,069
06-264	DCRT - OFFICE OF STATE PARKS	8,155,538	0.3496%	0.3445%	0.0051%	29,937,281	797,542	960,168		(167,239)	(1,113,930)	446,186	(252,119)	(765,122)	29,842,768
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	1,460,862	0.0447%	0.0437%	0.0010%	3,801,715	101,974	122,768		(21,383)	(142,428)	83,134	(9,684)	(120,381)	3,815,715
06-267	DCRT - OFFICE OF TOURISM	1,963,309	0.0728%	0.0743%	-0.0015%	6,453,237	166,054	199,914		(34,820)	(231,928)	(127,185)	2,572	(214,369)	6,213,475
07-273	DOTD - ADMINISTRATION	10,228,290	0.5478%	0.5413%	0.0065%	47,046,836	1,249,683	1,504,504		(262,050)	(1,745,436)	561,543	245,511	(1,839,444)	46,761,148
07-276	DOTD - ENGINEERING & OPERATIONS	162,933,729	9.9333%	9.9756%	-0.0424%	866,980,885	22,660,920	27,281,690		(4,751,834)	(31,650,576)	(3,681,999)	1,751,547	(30,654,876)	847,935,757
08-400	DPSC - CORRECTIONS - ADMINISTRATION	10,860,055	4.7504%	4.5686%	0.1818%	397,060,036	10,837,218	13,047,026		(2,272,487)	(15,136,375)	15,798,651	7,291,569	(21,114,117)	405,511,520
08-402	DPSC - LOUISIANA STATE PENITENTIARY	43,234,472	1.0234%	1.0608%	-0.0374%	92,194,491	2,334,786	2,810,870		(489,588)	(3,261,002)	(3,247,623)	(2,968,355)	(9,595)	87,363,984
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	26,331,253	1.3271%	1.3255%	0.0015%	115,203,071	3,027,481	3,644,812		(634,841)	(4,228,492)	132,971	329,664	(4,191,126)	113,283,540
08-405	DPSC - AVOYELLES CORRECTIONAL CNTR DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	10,401,524	0.2659%	0.3039%	-0.0380%	26,415,205	606,708	730,421		(127,222)	(847,391)	(3,301,826)	(768,029)	(5,809)	22,702,057
08-406	DPSC - ALLEN	9,632,356	0.1896%	0.1828%	0.0068%	15,889,585	432,599	520,810		(90,713)	(604,212)	590,862	(551,767)	0	16,187,164
08-408	DPSC - DIXON CORRECTIONAL CENTER	2,840,935	0.0097%	0.0000%	0.0097%	0	22,018	26,507		(4,617)	(30,752)	838,788	(28,083)	0	823,861
08-409	DPSC - ELAYN HUNT CORRECTIONAL CNTR	17,099,481	0.4592%	0.4495%	0.0097%	39,063,956	1,047,499	1,261,094		(219,653)	(1,463,045)	841,964	(1,332,551)	(3,503)	39,195,761
08-413	DPSC - DAVID WADE CORRECTIONAL CNTR	19,002,636	0.4135%	0.4129%	0.0006%	35,882,551	943,315	1,135,665		(197,806)	(1,317,531)	54,324	(1,197,364)	(5,806)	35,297,348
08-414	DPSC - ADULT PROBATION AND PAROLE	10,233,125	0.2292%	0.2249%	0.0043%	19,545,287	522,776	629,374		(109,622)	(730,162)	370,568	(666,785)	0	19,561,436
08-415	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	30,899,894	0.8577%	0.8529%	0.0048%	74,121,720	1,956,678	2,355,663		(410,301)	(2,732,898)	420,618	(2,489,604)	(6,081)	73,215,794
08-416	DPSC - OFFICE OF MANAGEMENT & FINANCE	9,641,119	0.2717%	0.2699%	0.0018%	23,457,188	619,813	746,198		(129,970)	(865,695)	155,436	(790,553)	0	23,192,418
08-418	DPSC - OFFICE OF STATE POLICE	5,190,365	0.3274%	0.3335%	-0.0061%	28,982,123	746,920	899,224		(156,624)	(1,043,226)	(527,162)	188,087	(1,140,762)	27,948,581
08-419	DPSC - OFFICE OF MOTOR VEHICLES	109,571,843	4.9211%	4.6993%	0.2218%	408,418,336	11,226,608	13,515,816		(2,354,140)	(15,680,237)	19,274,715	(4,390,642)	(9,928,562)	420,081,894
08-420	DPSC - OFFICE OF STATE FIRE MARSHALL	16,955,334	1.1489%	1.1599%	-0.0110%	100,804,641	2,621,036	3,155,489		(549,613)	(3,660,808)	(952,694)	(25,425)	(3,317,628)	98,074,998
08-422	DPSC - LOUISIANA GAMING CONTROL BOARD	7,764,354	0.2171%	0.2284%	-0.0113%	19,850,204	495,335	596,338		(103,868)	(691,835)	(979,748)	(185,871)	(445,914)	18,534,640
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	209,983	0.0052%	0.0052%	0.0000%	453,199	11,886	14,309		(2,492)	(16,601)	(391)	(8,285)	(6,875)	444,750

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CAFR Y/E 6/30/19 Measurement Y/E 6/30/18

OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	567,931	0.0129%	0.0146%	-0.0018%	1,272,921	29,386	35,378		(6,162)	(41,043)	(153,434)	(7,244)	(30,237)	1,099,565
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	522,282	0.0299%	0.0308%	-0.0009%	2,675,341	68,242	82,158		(14,310)	(95,314)	(75,550)	(19,299)	(67,742)	2,553,526
17-563	STATE POLICE COMMISSION	228,089	0.0093%	0.0091%	0.0001%	793,595	21,118	25,425		(4,428)	(29,496)	10,940	(304)	(26,632)	790,218
09-303	LDH-DEVELOPMENTAL DISABILITIES COUNCIL	483,767	0.0127%	0.0120%	0.0007%	1,042,992	29,029	34,948		(6,087)	(40,544)	62,892	(19,855)	(17,170)	1,086,204
09-305	LDH-MEDICAL VENDOR ADMINISTRATION	35,714,713	2.0673%	2.0839%	-0.0165%	181,107,399	4,716,266	5,677,955		(988,967)	(6,587,222)	(1,434,786)	(366,055)	(5,649,401)	176,475,188
09-307	LDH-OFFICE OF THE SECRETARY	22,882,365	0.9104%	0.8864%	0.0240%	77,032,617	2,076,837	2,500,323		(435,498)	(2,900,724)	2,087,331	(54,945)	(2,593,998)	77,711,942
09-320	LDH-OFFICE OF AGING AND ADULT SERVICES	14,781,194	0.7952%	0.7819%	0.0132%	67,956,560	1,814,000	2,183,892		(380,383)	(2,533,620)	1,150,271	171,511	(2,485,214)	67,877,017
09-324	LDH-LA EMERGENCY RESPONSE NETWORK	594,900	0.0045%	0.0038%	0.0007%	328,662	10,225	12,310		(2,144)	(14,281)	60,878	(13,042)	0	382,608
09-326	LDH-OFFICE OF PUBLIC HEALTH	54,541,695	2.6375%	2.6697%	-0.0322%	232,023,686	6,016,989	7,243,909		(1,261,720)	(8,403,947)	(2,798,214)	695,385	(8,369,876)	225,146,212
09-330	LDH-OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	46,489,855	3.4949%	3.5985%	-0.1036%	312,744,598	7,973,016	9,598,787		(1,671,885)	(11,135,935)	(9,001,618)	3,296,538	(13,465,882)	298,337,618
09-340	LDH-OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	42,371,259	2.8210%	2.9185%	-0.0974%	253,643,165	6,435,683	7,747,978		(1,349,517)	(8,988,739)	(8,466,966)	1,959,577	(10,168,100)	240,813,083
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	126,335,637	7.8099%	7.9368%	-0.1268%	689,781,786	17,816,905	21,449,936		(3,736,078)	(24,884,925)	(11,022,316)	2,883,443	(25,608,375)	666,680,375
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	11,923,551	0.2304%	0.2138%	0.0166%	18,581,168	525,714	632,912		(110,239)	(734,267)	1,446,643	(441,372)	(229,161)	19,671,399
11-431	DNR - OFFICE OF THE SECRETARY	2,356,467	0.1675%	0.1661%	0.0015%	14,433,978	382,227	460,167		(80,150)	(533,858)	127,493	136,581	(624,100)	14,302,337
11-432	DNR - OFFICE OF CONSERVATION	7,919,236	0.3222%	0.3157%	0.0065%	27,439,001	735,076	884,965		(154,140)	(1,026,683)	564,722	(42,791)	(894,776)	27,505,373
11-434	DNR - OFFICE OF MINERAL RESOURCES	2,743,689	0.1424%	0.1398%	0.0025%	12,154,166	324,753	390,974		(68,098)	(453,584)	217,762	50,689	(464,902)	12,151,759
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	2,479,312	0.0856%	0.0808%	0.0048%	7,024,632	195,247	235,059		(40,942)	(272,701)	413,552	(71,017)	(178,014)	7,305,815
13-856	DEQ	35,520,646	1.5154%	1.4962%	0.0192%	130,035,075	3,457,072	4,162,001		(724,923)	(4,828,503)	1,666,827	(1,149,335)	(3,260,057)	129,358,156
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	33,110,379	2.4149%	2.4204%	-0.0056%	210,359,875	5,509,057	6,632,404		(1,155,210)	(7,694,516)	(484,792)	1,725,352	(8,751,990)	206,140,180
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	1,930,765	0.0485%	0.0626%	-0.0141%	5,440,403	110,734	133,314		(23,220)	(154,663)	(1,221,837)	(141,238)	0	4,143,493
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	15,742,215	1.3495%	1.3330%	0.0165%	115,851,569	3,078,685	3,706,457		(645,578)	(4,300,008)	1,435,159	1,151,784	(5,078,555)	115,199,512
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	11,722,551	0.2841%	0.2856%	-0.0015%	24,819,321	648,159	780,324		(135,914)	(905,285)	(126,818)	(826,707)	0	24,253,079
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	11,354,513	0.2873%	0.2730%	0.0143%	23,729,178	655,474	789,131		(137,448)	(915,502)	1,242,001	(836,037)	0	24,526,796
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	8,856,780	0.4640%	0.4701%	-0.0062%	40,858,197	1,058,426	1,274,249		(221,944)	(1,478,307)	(535,992)	210,995	(1,560,986)	39,604,637
19-655	LOUISIANA SPECIAL EDUCATION CENTER	6,047,500	0.2503%	0.2482%	0.0021%	21,570,236	571,033	687,471		(119,741)	(797,563)	184,039	(305,709)	(422,626)	21,367,139
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	4,188,336	0.1196%	0.1243%	-0.0047%	10,800,429	272,848	328,484		(57,214)	(381,087)	(405,923)	(40,942)	(307,067)	10,209,527
19-658	THRIVE ACADEMY	1,001,581	0.0033%	0.0012%	0.0021%	107,778	7,552	9,092		(1,584)	(10,548)	179,931	(9,633)	0	282,589
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	3,207,924	0.1306%	0.1260%	0.0045%	10,954,217	297,894	358,638		(62,466)	(416,070)	394,477	(48,205)	(331,750)	11,146,734
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	751,316	0.0235%	0.0234%	0.0001%	2,030,895	53,611	64,542		(11,242)	(74,878)	11,480	16,503	(84,882)	2,006,029

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OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	3,974,538	0.0892%	0.0794%	0.0098%	6,897,015	203,473	244,963		(42,667)	(284,191)	854,560	(134,484)	(125,039)	7,613,629
19-678	DOE - STATE ACTIVITIES, MANAGEMENT & FINANCE	23,402,146	0.9392%	0.9611%	-0.0219%	83,527,487	2,142,575	2,579,466		(449,283)	(2,992,541)	(1,903,152)	579,375	(3,312,166)	80,171,761
19-682	DOE - RECOVERY SCHOOL DISTRICT	2,561,188	0.0462%	0.0563%	-0.0100%	4,889,214	105,473	126,980		(22,117)	(147,314)	(871,085)	8,498	(143,025)	3,946,623
19-699	DOE - SPECIAL SCHOOL DISTRICTS	3,426,252	0.3585%	0.3743%	-0.0158%	32,530,517	817,940	984,726		(171,516)	(1,142,419)	(1,369,964)	523,237	(1,566,495)	30,606,025
6-4	DIVISION OF ADMINISTRATIVE LAW	3,336,612	0.0778%	0.0700%	0.0078%	6,082,141	177,471	213,659		(37,214)	(247,874)	678,861	(33,527)	(192,832)	6,640,684
6-6	OFFICE OF AIRCRAFT SERVICES	109,965	0.0078%	0.0075%	0.0003%	652,481	17,743	21,361		(3,721)	(24,782)	23,470	2,145	(24,776)	663,922
6-7	OFFICE OF TECHNOLOGY SERVICES	45,156,409	1.2943%	1.2438%	0.0504%	108,102,652	2,952,702	3,554,785		(619,161)	(4,124,047)	4,384,576	(2,473,447)	(1,292,636)	110,485,423
6-7	Administrative Services (now part of 815)	0	0.0469%	0.0525%	-0.0056%	4,559,999	106,953	128,762		(22,427)	(149,382)	(485,473)	101,033	(237,449)	4,002,016
6-7	Office of Telecommunication Services (now part of 815)	0	0.0788%	0.0844%	-0.0056%	7,334,105	179,818	216,485		(37,707)	(251,153)	(483,684)	204,660	(434,013)	6,728,512
6-8	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	0	0.0241%	0.0246%	-0.0006%	2,141,741	54,920	66,119		(11,516)	(76,707)	(49,486)	41,834	(111,883)	2,055,022
6-9	OFFICE OF STATE PROCUREMENT	4,569,780	0.0993%	0.0914%	0.0078%	7,947,159	226,448	272,623		(47,484)	(316,280)	679,679	(169,378)	(119,449)	8,473,316
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)														
	BATON ROUGE COMMUNITY COLLEGE	16,615,176	0.4087%	0.4023%	0.0064%	34,963,891	932,393	1,122,517		(195,516)	(1,302,277)	556,915	(312,659)	(876,581)	34,888,683
	BOSSIER PARISH COMMUNITY COLLEGE	11,460,072	0.2779%	0.2735%	0.0043%	23,771,857	633,865	763,116		(132,917)	(885,321)	376,097	(345,381)	(463,095)	23,718,221
	DELGADO COMMUNITY COLLEGE	29,163,622	0.8915%	0.8985%	-0.0070%	78,089,112	2,033,795	2,448,505		(426,472)	(2,840,608)	(608,893)	(136,042)	(2,458,004)	76,101,393
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	3,981,586	0.1163%	0.1056%	0.0107%	9,174,270	265,239	319,324		(55,619)	(370,460)	930,384	(74,621)	(263,683)	9,924,833
	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	0
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	10,060,659	0.1372%	0.1147%	0.0225%	9,970,804	313,103	376,947		(65,655)	(437,312)	1,957,280	(185,243)	(214,111)	11,715,814
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	5,204,719	0.2503%	0.2793%	-0.0290%	24,277,328	570,995	687,426		(119,733)	(797,510)	(2,524,506)	385,746	(1,114,033)	21,365,712
	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	0
	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	0	0.0002%	0.1110%	-0.1107%	9,644,138	501	603		(105)	(699)	(9,625,062)	319,685	(320,324)	18,737
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	6,824,615	0.1306%	0.1265%	0.0040%	10,994,378	297,828	358,558		(62,452)	(415,977)	351,793	(56,858)	(323,013)	11,144,256
	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	0
	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	0
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	2,904,726	0.1328%	0.1416%	-0.0088%	12,308,037	302,974	364,753		(63,531)	(423,164)	(765,834)	174,052	(560,486)	11,336,800
	LOUISIANA DELTA COMMUNITY COLLEGE	8,598,961	0.2477%	0.2665%	-0.0188%	23,158,683	565,094	680,321		(118,496)	(789,268)	(1,630,664)	105,028	(825,788)	21,144,910
	NUNEZ COMMUNITY COLLEGE	3,714,245	0.1229%	0.1171%	0.0058%	10,174,249	280,370	337,540		(58,792)	(391,594)	506,844	(62,963)	(294,641)	10,491,014
	RIVER PARISHES COMMUNITY COLLEGE	4,450,045	0.1077%	0.0716%	0.0362%	6,219,533	245,806	295,928		(51,544)	(343,317)	3,144,771	(160,383)	(153,135)	9,197,658
	SOUTH LA COMMUNITY COLLEGE	14,690,449	0.4669%	0.4107%	0.0562%	35,694,977	1,065,234	1,282,445		(223,372)	(1,487,816)	4,886,588	86,087	(1,444,762)	39,859,382
	SOWELA TECHNICAL COMMUNITY COLLEGE	8,084,335	0.1952%	0.1842%	0.0110%	16,009,715	445,234	536,022		(93,362)	(621,860)	952,093	(115,875)	(452,008)	16,659,958

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OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
	LCTCS - NEW ORLEANS AREA	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	0
	Total LCTCS	125,753,210	3.4859%	3.5031%	-0.0172%	304,450,972	7,952,431	9,574,005		(1,667,568)	(11,107,184)	(1,492,195)	-379,425	(9,763,664)	297,567,371
7-10	FEDERAL PROPERTY ASSISTANCE	255,017	0.0225%	0.0247%	-0.0022%	2,143,831	51,346	61,816		(10,767)	(71,716)	(187,723)	19,967	(85,458)	1,921,297
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	853,700	0.0504%	0.0449%	0.0055%	3,898,461	114,927	138,362		(24,099)	(160,519)	479,846	(15,632)	(130,954)	4,300,391
7-12	PRISON ENTERPRISES	3,223,696	0.1598%	0.1531%	0.0066%	13,308,677	364,462	438,779		(76,425)	(509,045)	576,009	924	(465,785)	13,637,596
7-15-1	BARBERS EXAMINERS BOARD	164,012	0.0078%	0.0073%	0.0004%	638,601	17,745	21,363		(3,721)	(24,784)	37,409	(6,047)	(16,586)	663,980
	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	51,404	0.0014%	0.0012%	0.0001%	105,577	3,098	3,729		(650)	(4,327)	12,436	(3,951)	0	115,913
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	0
7-15-5	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	190,315	0.0046%	0.0044%	0.0002%	385,857	10,558	12,711		(2,214)	(14,746)	16,359	(2,981)	(10,485)	395,058
7-15-6	LOUISIANA BEHAVIOR ANALYST BOARD	368,358	0.0076%	0.0088%	-0.0012%	761,413	17,339	20,874		(3,636)	(24,217)	(100,868)	4,116	(26,231)	648,790
7-15-10A	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	55,000	0.0001%	0.0001%	0.0001%	6,305	283	340		(59)	(395)	4,468	(361)	0	10,581
7-15-11	LOUISIANA BOARD OF PHARMACY	193,194	0.0020%	0.0003%	0.0017%	21,962	4,464	5,374		(936)	(6,234)	148,088	(5,270)	(423)	167,024
7-15-12	LOUISIANA CEMETERY BOARD	1,199,495	0.0226%	0.0223%	0.0003%	1,934,454	51,550	62,062		(10,810)	(72,001)	29,432	(16,584)	(49,167)	1,928,937
7-15-13	LOUISIANA TAX FREE SHOPPING COMMISSION	202,926	0.0054%	0.0055%	-0.0001%	481,456	12,385	14,910		(2,597)	(17,298)	(9,650)	(5,443)	(10,353)	463,410
7-15-14	LOUISIANA REAL ESTATE COMMISSION	188,576	0.0060%	0.0050%	0.0010%	437,927	13,708	16,503		(2,874)	(19,146)	84,299	(17,484)	0	512,933
7-15-17	LOUISIANA STATE BOARD OF DENTISTRY	861,670	0.0356%	0.0346%	0.0009%	3,011,341	81,129	97,672		(17,012)	(113,313)	79,384	(12,341)	(91,137)	3,035,723
7-15-21	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	391,065	0.0082%	0.0079%	0.0003%	685,094	18,697	22,509		(3,921)	(26,114)	27,188	(12,354)	(11,493)	699,606
7-15-23	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	219,847	0.0048%	0.0046%	0.0002%	395,478	10,907	13,131		(2,287)	(15,234)	20,051	(6,590)	(7,322)	408,134
7-15-26	LOUISIANA STATE BOARD OF NURSING	2,454,628	0.0632%	0.0654%	-0.0023%	5,687,774	144,100	173,484		(30,217)	(201,266)	(198,070)	(51,874)	(131,922)	5,392,010
7-15-27	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	3,039,350	0.0590%	0.0458%	0.0132%	3,980,716	134,495	161,919		(28,203)	(187,849)	1,143,037	(79,619)	(91,925)	5,032,572
7-15-30	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	723,834	0.0184%	0.0197%	-0.0013%	1,713,606	41,918	50,466		(8,790)	(58,547)	(116,669)	(10,287)	(43,179)	1,568,518
7-15-31	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	196,948	0.0066%	0.0063%	0.0003%	546,112	15,115	18,197		(3,170)	(21,111)	29,717	(19,015)	(264)	565,582
7-15-32	RADIOLOGIC TECHNOLOGY BOARD	87,143	0.0009%	0.0007%	0.0002%	63,808	2,143	2,581		(449)	(2,994)	17,849	(2,734)	0	80,204
7-15-35	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	130,099	0.0007%	0.0006%	0.0001%	50,106	1,630	1,963		(342)	(2,277)	12,002	(2,079)	0	61,003
7-15-36	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	364,123	0.0100%	0.0095%	0.0005%	826,108	22,734	27,369		(4,767)	(31,752)	39,956	11,552	(40,548)	850,652
7-15-38	STATE BOARD OF VETERINARY MEDICINE	60,000	0.0012%	0.0012%	0.0000%	108,488	2,843	3,423		(596)	(3,971)	(181)	852	(4,478)	106,380
7-15-39	CHIROPRACTIC EXAMINERS BOARD	130,707	0.0007%	0.0006%	0.0001%	50,665	1,526	1,838		(320)	(2,132)	7,484	(1,947)	0	57,114
7-15-45	LA BD OF DIETETICS & NUTRITION	133,738	0.0024%	0.0024%	0.0000%	207,786	5,396	6,497		(1,132)	(7,537)	(2,205)	(6,883)	0	201,923
7-15-49	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	31,703	0.0000%	0.0000%	0.0000%	0	95	115		(20)	(133)	3,628	(121)	0	3,563
7-15-51	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	83,635	0.0013%	0.0019%	-0.0007%	169,426	2,885	3,473		(605)	(4,029)	(59,532)	(2,696)	(983)	107,938
7-15-54	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	193,343	0.0031%	0.0030%	0.0000%	263,944	7,004	8,432		(1,469)	(9,782)	2,870	(2,840)	(6,093)	262,066
7-15-57	LOUISIANA BOARD OF MASSAGE THERAPY	158,241	0.0042%	0.0044%	-0.0002%	380,002	9,566	11,516		(2,006)	(13,360)	(15,591)	(5,326)	(6,875)	357,926
7-15-59		170,824	0.0013%	0.0011%	0.0002%	91,458	2,948	3,549		(618)	(4,118)	20,855	(3,760)	0	110,314

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OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
	Subtotal	16,376,591	0.5115%	0.4863%	0.0252%	42,264,975	1,166,996	1,404,957		(244,711)	(1,629,947)	2,101,878	(256,807)	(1,231,661)	43,667,138
TOTAL FOR PRIMARY GOVERNMENT		1,565,932,345	73.1190%	73.0334%	0.0856%	6,347,318,862	166,807,412	200,820,974		(34,978,328)	(232,980,417)	7,438,577	(1,692,709)	(211,065,180)	6,241,669,191
COMPONENT UNITS															
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	10,955,931	0.3157%	0.3142%	0.0015%	27,305,035	720,147	866,991		(151,010)	(1,005,831)	129,935	(200,507)	(718,018)	26,946,742
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	7,461,053	0.2202%	0.2090%	0.0112%	18,159,868	502,327	604,756		(105,334)	(701,602)	976,972	(139,941)	(500,762)	18,796,284
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	5,286,603	0.1694%	0.1683%	0.0011%	14,623,667	386,433	465,231		(81,032)	(539,733)	98,040	(122,373)	(370,511)	14,459,722
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	3,879,675	0.1016%	0.1000%	0.0016%	8,691,262	231,886	279,169		(48,625)	(323,875)	142,742	(121,866)	(173,897)	8,676,795
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	1,741,398	0.0774%	0.0807%	-0.0033%	7,015,763	176,618	212,632		(37,035)	(246,683)	(287,266)	47,566	(272,837)	6,608,758
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	66,165	0.0020%	0.0025%	-0.0006%	220,120	4,455	5,363		(934)	(6,222)	(50,403)	(5,682)	0	166,697
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	6,552,693	0.1873%	0.1803%	0.0070%	15,668,768	427,211	514,323		(89,583)	(596,687)	606,427	(91,427)	(453,468)	15,985,564
20-27	NORTHEAST DELTA HUMAN SVC AUTH	4,417,899	0.1084%	0.1138%	-0.0054%	9,891,919	247,252	297,669		(51,847)	(345,338)	(472,507)	(178,069)	(137,294)	9,251,786
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION	808,153	0.0208%	0.0239%	-0.0031%	2,076,173	47,470	57,149		(9,954)	(66,301)	(267,748)	(1,748)	(58,798)	1,776,243
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY	600,699	0.0341%	0.0340%	0.0002%	2,951,206	77,884	93,765		(16,332)	(108,780)	15,874	(31,047)	(68,291)	2,914,278
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	386,670	0.0089%	0.0098%	-0.0009%	851,682	20,389	24,547		(4,275)	(28,477)	(74,934)	3,751	(29,757)	762,925
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	198,516	0.0044%	0.0054%	-0.0010%	471,271	10,026	12,071		(2,102)	(14,004)	(89,305)	(5,318)	(7,470)	375,169
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	84,927	0.0012%	0.0010%	0.0001%	91,064	2,726	3,281		(572)	(3,807)	12,772	(3,476)	0	101,988
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	2,786,111	0.0847%	0.0858%	-0.0011%	7,455,958	193,235	232,638		(40,520)	(269,892)	(94,393)	(129,321)	(117,145)	7,230,560
20-14-10	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT	118,573	0.0127%	0.0127%	0.0000%	1,107,613	29,078	35,008		(6,098)	(40,614)	170	17,680	(54,769)	1,088,069
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	346,606	0.0008%	0.0006%	0.0002%	53,236	1,850	2,228		(388)	(2,585)	17,260	(2,360)	0	69,241
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	1,835,656	0.0857%	0.0864%	-0.0007%	7,505,241	195,521	235,389		(40,999)	(273,084)	(56,612)	(31,178)	(218,203)	7,316,074
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	893,015	0.0696%	0.0687%	0.0009%	5,973,347	158,790	191,169		(33,297)	(221,782)	75,976	(36,173)	(166,359)	5,941,670
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	917,185	0.0186%	0.0182%	0.0004%	1,580,957	42,517	51,187		(8,916)	(59,384)	38,790	(43,473)	(10,756)	1,590,922
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	2,017,485	0.1501%	0.1491%	0.0010%	12,958,551	342,403	412,222		(71,799)	(478,235)	85,759	(19,125)	(417,600)	12,812,176
20-14-5	CADDO LEVEE DISTRICT	535,837	0.0124%	0.0122%	0.0002%	1,062,547	28,273	34,038		(5,929)	(39,489)	14,556	3,389	(39,451)	1,057,935
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	395,905	0.0058%	0.0053%	0.0005%	462,000	13,333	16,051		(2,796)	(18,622)	45,930	(16,626)	(380)	498,891
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT	1,319,581	0.0430%	0.0417%	0.0013%	3,623,789	98,069	118,066		(20,564)	(136,973)	112,273	(59,222)	(65,862)	3,669,576
20-18	LOUISIANA HOUSING CORPORATION	6,294,504	0.1291%	0.1291%	0.0000%	11,222,480	294,513	354,567		(61,757)	(411,348)	(2,592)	(231,358)	(144,285)	11,020,221
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	6,585,585	0.1911%	0.1975%	-0.0064%	17,164,564	436,069	524,987		(91,441)	(609,059)	(551,919)	148,724	(704,917)	16,317,009
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	3,842,329	0.0863%	0.0902%	-0.0039%	7,840,013	196,830	236,966		(41,274)	(274,914)	(341,488)	(192,485)	(58,566)	7,365,082
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	5,440,087	0.1030%	0.1030%	0.0000%	8,949,840	234,882	282,777		(49,253)	(328,060)	(1,689)	(111,152)	(188,433)	8,788,911
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	1,195,699	0.0171%	0.0135%	0.0036%	1,172,628	39,050	47,013		(8,189)	(54,542)	315,049	(31,264)	(18,544)	1,461,203
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	3,019,460	0.0343%	0.0292%	0.0050%	2,541,629	78,157	94,094		(16,389)	(109,162)	435,874	(99,687)	0	2,924,516
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	569,048	0.0418%	0.0457%	-0.0039%	3,969,966	95,352	114,796		(19,995)	(133,179)	(337,383)	22,922	(144,541)	3,567,938

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OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	2,308,702	0.0617%	0.0563%	0.0054%	4,890,798	140,719	169,413		(29,508)	(196,543)	470,097	(111,386)	(68,097)	5,265,493
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	0	0.0262%	0.0227%	0.0036%	1,970,273	59,823	72,022		(12,545)	(83,555)	308,778	24,051	(100,354)	2,238,493
20-31	SABINE RIVER AUTHORITY	2,039,437	0.0675%	0.0706%	-0.0031%	6,134,301	154,004	185,407		(32,294)	(215,098)	(267,297)	(55,312)	(141,116)	5,762,596
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	7,312,566	0.1838%	0.1803%	0.0034%	15,673,753	419,197	504,675		(87,903)	(585,493)	296,124	(155,906)	(378,767)	15,685,680
20-C-1	LSU System				0.0000%	0.0000%									
	LSU - BATON ROUGE*	363,812,243	3.6260%	3.7087%	-0.0826%	322,320,551	8,272,123	9,958,885		(1,734,605)	(11,553,700)	(7,182,649)	(2,025,486)	(8,525,361)	309,529,758
	LSU - ALEXANDRIA CAMPUS	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	487,065	(487,065)	0
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	140,709,520	1.4772%	1.4481%	0.0291%	125,850,003	3,369,871	4,057,018		(706,638)	(4,706,709)	2,529,847	(2,856)	(4,295,314)	126,095,223
	LSU - EUNICE CAMPUS	70,919	0.0000%	0.0000%	0.0000%	415	16	19		(3)	(22)	187	173,849	(173,869)	591
	PAUL M HEBERT LAW CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	2,949,143	(2,949,143)	0
	PENNINGTON BIOMEDICAL RESEARCH CTR.	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	78,451	(78,451)	0
	LSUHSC - HEALTH CARE SERVICES DIVISION	3,219,789	0.1106%	0.1087%	0.0019%	9,448,841	252,285	303,728		(52,902)	(352,367)	162,291	162,341	(484,123)	9,440,094
	E A CONWAY MEDICAL CENTER	0	0.3402%	0.3532%	-0.0130%	30,699,740	776,129	934,389		(162,749)	(1,084,022)	(1,132,030)	744,022	(1,733,952)	29,041,528
	EARL K LONG MEDICAL CENTER	1,654	0.3561%	0.3789%	-0.0228%	32,931,154	812,444	978,109		(170,364)	(1,134,743)	(1,979,989)	759,423	(1,795,671)	30,400,363
	HUEY P LONG MEDICAL CENTER	0	0.1521%	0.1519%	0.0002%	13,201,857	346,902	417,639		(72,743)	(484,519)	13,860	312,407	(754,870)	12,980,532
	UNIVERSITY MEDICAL CENTER	0	0.2178%	0.2322%	-0.0144%	20,179,234	496,787	598,086		(104,173)	(693,863)	(1,253,465)	595,188	(1,228,825)	18,588,969
	W O MOSS REGIONAL MEDICAL CENTER	0	0.0704%	0.0753%	-0.0049%	6,544,793	160,636	193,391		(33,684)	(224,361)	(425,139)	174,803	(379,690)	6,010,750
	LALLIE KEMP REGIONAL MEDICAL CENTER	12,653,470	0.2319%	0.2354%	-0.0034%	20,456,010	529,100	636,988		(110,949)	(738,996)	(299,220)	(104,722)	(570,129)	19,798,083
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0.0637%	0.0672%	-0.0035%	5,840,146	145,424	175,077		(30,494)	(203,114)	(300,025)	172,614	(358,098)	5,441,530
	LEONARD t CHABERT MEDICAL CENTER	0	0.1701%	0.1753%	-0.0051%	15,234,735	388,151	467,299		(81,393)	(542,132)	(447,577)	270,702	(765,777)	14,524,008
	MEDICAL CENTER OF LA - NEW ORLEANS	0	1.2549%	1.2908%	-0.0360%	112,186,319	2,862,779	3,446,526		(600,304)	(3,998,452)	(3,124,818)	2,624,518	(6,275,908)	107,120,660
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	78,217,469	1.6256%	1.6528%	-0.0272%	143,645,261	3,708,617	4,464,838		(777,671)	(5,179,836)	(2,360,416)	1,737,410	(6,467,640)	138,770,562
	LSU - SHREVEPORT	0	0.0003%	0.0000%	0.0003%	0	610	734		(128)	(852)	23,227	505,389	(506,167)	22,814
	Total - LSU	598,685,064	9.6970%	9.8785%	-0.1815%	858,539,059	22,121,873	26,632,726		(4,638,799)	(30,897,687)	(15,775,916)	9,614,262	(37,830,053)	827,765,465
20-C-2	University of Louisiana System:														
	GRAMBLING STATE UNIVERSITY	22,013,850	0.6462%	0.6794%	-0.0332%	59,045,214	1,474,183	1,774,782		(309,126)	(2,058,995)	(2,884,206)	241,799	(2,122,075)	55,161,576
	LA TECH UNIVERSITY	47,125,343	1.4455%	1.4329%	0.0126%	124,531,971	3,297,666	3,970,090		(691,497)	(4,605,860)	1,097,143	(415,229)	(3,790,846)	123,393,438
	MCNEESE STATE UNIVERSITY	25,848,920	0.8862%	0.9015%	-0.0153%	78,346,291	2,021,592	2,433,813		(423,913)	(2,823,563)	(1,330,975)	(218,100)	(2,360,380)	75,644,764
	NICHOLLS STATE UNIVERSITY	25,967,701	1.0150%	1.0240%	-0.0090%	88,992,731	2,315,551	2,787,713		(485,555)	(3,234,137)	(778,641)	(105,151)	(2,848,265)	86,644,246
	NORTHWESTERN STATE UNIVERSITY	31,170,714	0.9860%	0.9641%	0.0219%	83,793,934	2,249,460	2,708,145		(471,696)	(3,141,827)	1,902,317	(805,639)	(2,063,480)	84,171,214
	SOUTHEASTERN LA UNIVERSITY	48,062,710	1.6874%	1.6440%	0.0434%	142,880,003	3,849,415	4,634,346		(807,195)	(5,376,489)	3,768,746	(1,125,404)	(3,784,410)	144,039,011
	UNIVERSITY OF LA @ LAFAYETTE	92,685,213	2.3168%	2.2677%	0.0491%	197,083,159	5,285,281	6,362,998		(1,108,286)	(7,381,968)	4,266,868	(1,551,984)	(5,189,234)	197,766,834
	UNIVERSITY OF LA @ MONROE	37,309,514	1.1831%	1.2028%	-0.0197%	104,533,810	2,698,994	3,249,344		(565,960)	(3,769,694)	(1,711,912)	(441,546)	(3,000,941)	100,992,096
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	1,351,377	0.0309%	0.0273%	0.0037%	2,371,211	70,585	84,978		(14,801)	(98,587)	317,833	(46,027)	(44,002)	2,641,190
	UNIVERSITY OF NEW ORLEANS	41,565,855	1.2828%	1.2791%	0.0037%	111,166,021	2,926,449	3,523,178		(613,655)	(4,087,380)	321,060	(464,782)	(3,267,816)	109,503,075
	Total - ULS	373,101,197	11.4799%	11.4227%	0.0572%	992,744,345	26,189,175	31,529,388		(5,491,684)	(36,578,500)	4,968,233	(4,932,064)	(28,471,449)	979,957,444
20-C-3	Southern University System:														
	SOUTHERN UNIVERSITY - BATON ROUGE	46,559,655	1.5923%	1.6077%	-0.0154%	139,722,964	3,632,542	4,373,250		(761,718)	(5,073,582)	(1,336,305)	(67,009)	(4,566,190)	135,923,952

CAFR Y/E 6/30/19 Measurement Y/E 6/30/18

OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/18 (dollars)	Service Cost (dollars)	Interest (dollars)	Chg in Benefit Terms	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments & Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/18 (measurement period)	**Ending Total OPEB Liability at 6/30/19 (dollars)
	SOUTHERN UNIVERSITY - NEW ORLEANS	11,496,615	0.2966%	0.2883%	0.0082%	25,059,106	676,541	814,494		(141,866)	(944,927)	714,662	(187,446)	(675,462)	25,315,102
	SOUTHERN UNIVERSITY-SHREVEPORT	7,602,179	0.2201%	0.2325%	-0.0124%	20,208,608	502,145	604,536		(105,296)	(701,347)	(1,078,720)	(27,927)	(612,543)	18,789,456
	Total Southern	65,658,449	2.1090%	2.1285%	-0.0196%	184,990,678	4,811,227	5,792,281		(1,008,880)	(6,719,856)	(1,700,363)	(282,382)	(5,854,195)	180,028,510
20-C-5	BOARD OF REGENTS	11,839,331	0.3182%	0.2769%	0.0413%	24,065,177	725,922	873,944		(152,221)	(1,013,897)	3,589,803	(258,509)	(667,382)	27,162,836
	TOTAL OGB PLAN - COMPONENT UNITS	1,141,497,794	26.2808%	26.3684%	-0.0876%	2,291,670,541	59,954,688	72,179,998		(12,572,071)	(83,738,894)	(7,614,381)	2,181,908	(78,652,327)	2,243,409,462
FIDUCIARY FUNDS															
8C01	Louisiana School Employees' Retirement System (571) - LSERS	1,539,687	0.0746%	0.0815%	-0.0069%	7,086,024	170,214	204,923		(35,693)	(237,739)	(601,478)	7,749	(224,852)	6,369,148
8C02	Louisiana State Employees' Retirement System (572) - LASERS	8,627,155	0.2156%	0.2127%	0.0028%	18,489,294	491,769	592,046		(103,121)	(686,856)	245,333	(300,901)	(326,336)	18,401,229
8C03	Louisiana Teachers' Retirement System (573) - TRSL	8,190,491	0.3060%	0.3003%	0.0057%	26,099,592	698,086	840,432		(146,384)	(975,019)	494,954	(184,292)	(706,096)	26,121,274
8C04	Louisiana State Police Retirement System (575) - LSPRS	314,039	0.0040%	0.0036%	0.0004%	314,106	9,216	11,095		(1,933)	(12,872)	36,994	(11,755)	0	344,852
TOTAL		2,726,101,511	100.00%	100.00%	0.00%	8,690,978,419	228,131,385	274,649,468		(47,837,529)	(318,631,796)	0	(0)	(290,974,791)	8,536,315,156

*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

** OPEB valuation measurement period beginning 7/1/17 thru 6/30/18, which is used for financial statement reporting beginning 7/1/18 thru 6/30/19 for agencies with a 6/30/19 FYE or for financial statement reporting 1/1/18 - 12/31/18 for calendar year-end agencies.

***The ending balance includes the change in proportion of the Total OPEB Liability and the Plan's deferred outflows and inflows.

		Deferred Outflows of Resources				Deferred Inflows of Resources								
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
PRIMARY GOVERNMENT														
01-100	EXECUTIVE OFFICE	0	0	509,183	0	(24,523)	(379,055)	0	(26,765)	190,721	145,481	(8,139)	328,063	6,736,930
01-102	INSPECTOR GENERAL	0	0	17,241	9,649	(5,787)	(89,457)	0	0	45,010	4,926	3,651	53,587	1,584,450
01-103	MENTAL HEALTH ADVOCACY SERVICE	0	0	31,665	0	(11,257)	(174,000)	0	(57,014)	87,548	9,047	(18,565)	78,030	3,146,934
01-106	LOUISIANA TAX COMMISSION	0	0	340,796	0	(31,320)	(484,124)	0	(12,749)	243,586	97,370	(3,855)	337,101	8,351,618
01-107	DIVISION OF ADMINISTRATION	0	0	3,890,876	382,243	(443,328)	(6,852,644)	0	0	3,447,899	1,111,679	134,881	4,694,458	119,400,438
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	0	0	362,493	0	(71,620)	(1,107,046)	0	(656,779)	557,009	103,569	(218,926)	441,652	20,636,072
01-112	DEPARTMENT OF MILITARY AFFAIRS	0	0	0	0	(114,566)	(1,770,878)	(789,675)	(749,994)	891,015	(225,621)	(252,428)	412,965	31,861,135
01-116	LOUISIANA PUBLIC DEFENDER BOARD	0	0	47,503	0	(5,997)	(92,696)	0	(19,094)	46,640	13,572	(6,320)	53,893	1,668,155
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	0	0	104,254	736	(26,781)	(413,969)	0	(79)	208,288	29,787	274	238,349	7,170,587
01-133	OFFICE OF ELDERLY AFFAIRS	0	0	270,398	0	(32,758)	(506,344)	0	(78,648)	254,766	77,257	(25,755)	306,268	8,993,143
01-254	LOUISIANA STATE RACING COMMISSION	0	0	0	0	(12,902)	(199,429)	(222,009)	(66,895)	100,342	(63,431)	(22,869)	14,042	3,453,608
01-255	OFFICE OF FINANCIAL INSTITUTIONS	0	0	0	117,311	(75,796)	(1,171,603)	(327,485)	0	589,491	(93,567)	39,642	535,566	20,393,661
03-130	DEPARTMENT OF VETERANS AFFAIRS	0	0	0	0	(37,628)	(581,620)	(236,062)	(9,106)	292,642	(67,446)	(3,229)	221,966	9,944,793
03-131	LOUISIANA WAR VETERANS HOME	0	0	0	74,850	(47,595)	(735,693)	(341,270)	0	370,163	(97,506)	24,806	297,463	12,985,696
03-132	NE LOUISIANA WAR VETERANS HOME	0	0	0	0	(23,173)	(358,186)	(496,545)	(153,979)	180,221	(141,870)	(53,208)	(14,857)	6,371,205
03-134	SW LOUISIANA WAR VETERANS HOME	0	0	65,937	0	(20,638)	(319,005)	0	(146,872)	160,507	18,839	(48,618)	130,728	5,782,797
03-135	NW LOUISIANA WAR VETERANS HOME	0	0	134,990	0	(17,082)	(264,038)	0	(159,568)	132,851	38,569	(53,190)	118,229	4,903,215
03-136	SE LOUISIANA WAR VETERANS HOME	0	0	0	0	(14,930)	(230,773)	(143,635)	(74,164)	116,113	(41,039)	(25,257)	49,818	4,178,115
04-139	SECRETARY OF STATE	0	0	0	0	(298,137)	(4,608,383)	(88,292)	(720,325)	2,318,702	(25,226)	(242,275)	2,051,200	81,061,938
04-141	OFFICE OF THE ATTORNEY GENERAL	0	0	139,947	0	(194,585)	(3,007,758)	0	(784,701)	1,513,350	39,985	(263,649)	1,289,686	53,630,806
04-146	LIEUTENANT GOVERNOR	0	0	252,005	10,958	(6,559)	(101,382)	0	0	51,010	72,001	4,080	127,092	1,776,646
04-147	STATE TREASURER	0	0	300,485	0	(47,038)	(727,074)	0	(133,213)	365,826	85,853	(42,991)	408,688	12,881,539
04-158	PUBLIC SERVICE COMMISSION	0	0	131,261	0	(54,371)	(840,420)	0	(13,017)	422,856	37,503	(5,235)	455,125	14,573,242
04-160	AGRICULTURE AND FORESTRY	0	0	0	571,804	(624,246)	(9,649,139)	(791,365)	0	4,854,952	(226,104)	197,124	4,825,972	167,533,885
04-165	COMMISSIONER OF INSURANCE	0	0	0	0	(177,630)	(2,745,673)	(913,525)	(211,350)	1,381,482	(261,007)	(70,402)	1,050,073	48,040,088
05-251	DED-OFFICE OF SECRETARY	0	0	0	152,504	(36,342)	(561,750)	(167,813)	0	282,644	(47,946)	49,766	284,463	9,713,009
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	0	0	298,913	0	(17,656)	(272,906)	0	(175,844)	137,312	85,404	(58,285)	164,431	5,037,467
12-440	OFFICE OF REVENUE	0	0	10,293	517,033	(567,129)	(8,766,266)	0	0	4,410,735	2,941	173,646	4,587,322	153,195,781
17-560	STATE CIVIL SERVICE	0	0	236,750	0	(83,445)	(1,289,838)	0	(47,962)	648,980	67,643	(16,827)	699,796	22,847,714
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	0	0	43,011	0	(10,844)	(167,623)	0	(21,401)	84,339	12,289	(7,055)	89,573	3,008,922
17-562	ETHICS ADMINISTRATION	0	0	461,464	0	(14,290)	(220,887)	0	(55,913)	111,139	131,847	(17,959)	225,027	3,922,890
17-565	BOARD OF TAX APPEALS	0	0	168,375	0	(3,692)	(57,062)	0	(6,795)	28,711	48,107	(2,061)	74,757	1,016,577
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	0	0	66,918	0	(33,937)	(524,578)	0	(137,341)	263,941	19,119	(46,718)	236,343	9,123,938
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	0	0	669,230	0	(48,258)	(745,942)	0	(59,196)	375,320	191,209	(19,990)	546,538	12,987,082
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	0	0	35,663	0	(34,056)	(526,413)	0	(53,036)	264,864	10,190	(19,009)	256,045	9,172,241

Deferred Outflows of Resources

Deferred Inflows of Resources

OSRAP #	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
		Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)					
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	0	0	2,820	0	(16,123)	(249,216)	0	(50,261)	125,393	806	(17,396)	108,803	4,390,168
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	0	0	17,168	0	(36,679)	(566,953)	0	(102,908)	285,262	4,905	(34,729)	255,438	9,833,381
23-949	SUPREME COURT	0	0	309,877	0	(43,800)	(677,022)	0	(119,191)	340,643	88,536	(40,130)	389,049	11,768,369
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	0	0	0	36,990	(11,800)	(182,402)	(50,355)	0	91,775	(14,387)	12,403	89,792	3,038,467
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	0	0	282,855	69,280	(13,582)	(209,939)	0	0	105,631	80,816	23,017	209,464	3,525,745
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	0	0	74,926	14,216	(7,065)	(109,200)	0	(940)	54,944	21,408	3,683	80,034	1,845,308
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	0	0	7,111	10,759	(6,559)	(101,391)	0	0	51,014	2,032	3,467	56,513	1,681,418
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	0	0	0	9,097	(4,630)	(71,569)	(20,729)	0	36,010	(5,922)	3,239	33,326	1,195,544
21-800	OFFICE OF GROUP BENEFITS	0	0	0	737,814	(114,474)	(1,769,452)	(434,456)	0	890,298	(124,130)	246,460	1,012,628	30,218,133
21-804	OFFICE OF RISK MANAGEMENT	0	0	0	110,282	(50,684)	(783,430)	(249,860)	0	394,182	(71,389)	37,153	359,946	13,455,477
SA-951	HOUSE OF REPRESENTATIVES	0	0	70,511	30,030	(21,137)	(326,721)	0	0	164,389	20,146	9,811	194,346	5,635,315
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	0	0	573	1,751	(331)	(5,117)	0	0	2,575	164	580	3,318	85,545
SA-955	LEGISLATIVE FISCAL OFFICE	0	0	0	20,786	(1,766)	(27,296)	(12,535)	0	13,734	(3,581)	6,904	17,057	470,655
SA-962	LOUISIANA STATE LAW INSTITUTE	0	0	124,574	17,313	(5,398)	(83,436)	0	0	41,981	35,592	5,663	83,236	1,429,359
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	(83,758)	(1,294,668)	(2,033,353)	(168,902)	651,411	(580,958)	(59,331)	11,122	22,830,891
SA 952	SENATE	0	0	0	0	(26,039)	(402,496)	(61,203)	(29,148)	202,515	(17,487)	(10,018)	175,010	6,897,500
06-261	DCRT - OFFICE OF THE SECRETARY	0	0	366,862	7,242	(26,536)	(410,179)	0	(3)	206,381	104,818	2,919	314,118	7,192,151
06-262	DCRT - OFFICE OF STATE LIBRARY OF LA	0	0	148,980	12,115	(47,973)	(741,530)	0	(5,133)	373,100	42,566	3,419	419,084	12,731,073
06-263	DCRT - OFFICE OF STATE MUSEUMS	0	0	0	0	(25,307)	(391,173)	(84,336)	(67,313)	196,818	(24,096)	(23,403)	149,319	6,830,697
06-264	DCRT - OFFICE OF STATE PARKS	0	0	365,372	0	(130,075)	(2,010,601)	0	(352,191)	1,011,631	104,392	(118,970)	997,054	35,401,953
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	0	0	68,077	0	(16,631)	(257,077)	0	(15,275)	129,348	19,451	(5,274)	143,524	4,477,394
06-267	DCRT - OFFICE OF TOURISM	0	0	0	2,001	(27,082)	(418,621)	(104,149)	(449)	210,629	(29,757)	391	181,263	7,200,202
07-273	DOTD - ADMINISTRATION	0	0	459,836	304,606	(203,816)	(3,150,445)	0	0	1,585,142	131,382	100,386	1,816,910	54,499,881
07-276	DOTD - ENGINEERING & OPERATIONS	0	0	2,229	2,240,365	(3,695,871)	(57,128,089)	(3,017,339)	(71)	28,743,924	(861,460)	743,257	28,625,720	994,605,972
08-400	DPSC - CORRECTIONS - ADMINISTRATION	0	0	12,937,179	9,551,914	(1,767,490)	(27,320,582)	0	0	13,746,315	3,696,337	3,185,147	20,627,799	471,245,913
08-402	DPSC - LOUISIANA STATE PENITENTIARY	0	0	0	0	(380,791)	(5,885,985)	(2,659,409)	(3,987,338)	2,961,526	(759,831)	(1,336,496)	865,198	109,204,908
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	0	0	108,887	386,331	(493,765)	(7,632,267)	0	0	3,840,165	31,111	125,648	3,996,924	133,454,780
08-405	DPSC - AVOYELLES CORRECTIONAL CNTR DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	0	0	0	0	(98,951)	(1,529,509)	(2,703,795)	(1,078,387)	769,570	(772,513)	(364,637)	(367,580)	28,190,766
08-406		0	0	483,845	0	(70,554)	(1,090,580)	0	(718,508)	548,724	138,241	(239,291)	447,674	20,195,337
08-408	DPSC - ALLEN	0	0	686,866	0	(3,591)	(55,506)	0	(21,842)	27,928	196,247	(6,241)	217,935	1,083,520
08-409	DPSC - DIXON CORRECTIONAL CENTER	0	0	689,467	0	(170,841)	(2,640,741)	0	(1,747,799)	1,328,686	196,990	(582,965)	942,711	48,899,705
08-413	DPSC - ELAYN HUNT CORRECTIONAL CNTR	0	0	44,485	0	(153,849)	(2,378,093)	0	(1,584,718)	1,196,534	12,710	(529,563)	679,681	43,556,706
08-414	DPSC - DAVID WADE CORRECTIONAL CNTR	0	0	303,451	0	(85,262)	(1,317,915)	0	(874,537)	663,107	86,700	(291,693)	458,114	24,308,865
08-415	DPSC - ADULT PROBATION AND PAROLE	0	0	344,435	0	(319,123)	(4,932,777)	0	(3,286,143)	2,481,921	98,410	(1,097,513)	1,482,817	91,352,281
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	0	0	127,284	0	(101,088)	(1,562,546)	0	(1,042,040)	786,193	36,367	(347,922)	474,637	29,016,401
08-418	DPSC - OFFICE OF MANAGEMENT & FINANCE	0	0	0	236,746	(121,819)	(1,882,983)	(431,682)	0	947,421	(123,338)	78,271	902,354	32,729,881
08-419	DPSC - OFFICE OF STATE POLICE	0	0	15,783,654	0	(1,830,998)	(28,302,233)	0	(5,547,828)	14,240,232	4,509,616	(1,835,732)	16,914,115	498,930,818
08-420	DPSC - OFFICE OF MOTOR VEHICLES	0	0	0	0	(427,476)	(6,607,620)	(780,141)	(55,705)	3,324,615	(222,897)	(20,138)	3,081,580	115,148,321
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	0	0	0	0	(80,786)	(1,248,737)	(802,295)	(257,686)	628,300	(229,227)	(86,918)	312,156	22,166,537
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	0	0	0	0	(1,939)	(29,964)	(320)	(11,024)	15,076	(91)	(3,688)	11,297	516,871

		Deferred Outflows of Resources				Deferred Inflows of Resources								
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	0	0	0	0	(4,793)	(74,081)	(125,644)	(9,882)	37,274	(35,898)	(3,323)	(1,947)	1,304,166
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	0	0	0	0	(11,130)	(172,039)	(61,866)	(25,023)	86,561	(17,676)	(8,326)	60,560	2,968,477
17-563	STATE POLICE COMMISSION	0	0	8,959	0	(3,444)	(53,239)	0	(325)	26,787	2,560	(104)	29,243	941,353
09-303	LDH-DEVELOPMENTAL DISABILITIES COUNCIL	0	0	51,501	0	(4,734)	(73,181)	0	(25,291)	36,821	14,715	(8,383)	43,152	1,319,465
09-305	LDH-MEDICAL VENDOR ADMINISTRATION	0	0	0	0	(769,197)	(11,889,686)	(1,174,916)	(560,389)	5,982,280	(335,690)	(192,507)	5,454,083	207,792,895
09-307	LDH-OFFICE OF THE SECRETARY	0	0	1,709,271	26,660	(338,721)	(5,235,697)	0	(42,735)	2,634,334	488,363	(1,460)	3,121,237	90,710,686
09-320	LDH-OFFICE OF AGING AND ADULT SERVICES	0	0	941,933	282,514	(295,853)	(4,573,087)	0	0	2,300,943	269,124	98,241	2,668,308	79,103,227
09-324	LDH-LA EMERGENCY RESPONSE NETWORK	0	0	49,852	0	(1,668)	(25,777)	0	(16,128)	12,970	14,243	(5,311)	21,902	478,013
09-326	LDH-OFFICE OF PUBLIC HEALTH	0	0	0	999,380	(981,338)	(15,168,806)	(2,291,398)	0	7,632,165	(654,685)	339,419	7,316,899	263,030,380
09-330	LDH-OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	0	0	0	4,346,791	(1,300,355)	(20,099,940)	(7,371,234)	0	10,113,259	(2,106,067)	1,451,442	9,458,634	346,077,259
09-340	LDH-OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	0	0	0	2,635,481	(1,049,624)	(16,224,332)	(6,933,418)	0	8,163,252	(1,980,977)	883,593	7,065,868	281,185,247
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	0	0	0	3,768,540	(2,905,839)	(44,916,346)	(9,025,940)	0	22,599,601	(2,578,840)	1,256,032	21,276,793	781,222,470
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	0	0	1,184,625	0	(85,741)	(1,325,324)	0	(568,743)	666,835	338,464	(188,992)	816,308	23,887,900
11-431	DNR - OFFICE OF THE SECRETARY	0	0	104,401	151,226	(62,339)	(963,593)	0	0	484,831	29,829	48,495	563,155	16,499,604
11-432	DNR - OFFICE OF CONSERVATION	0	0	462,439	0	(119,887)	(1,853,123)	0	(35,878)	932,397	132,125	(10,556)	1,053,966	32,025,109
11-434	DNR - OFFICE OF MINERAL RESOURCES	0	0	178,321	77,119	(52,965)	(818,702)	0	0	411,929	50,949	26,463	489,341	14,194,155
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	0	0	338,649	0	(31,844)	(492,216)	0	(78,796)	247,658	96,757	(25,282)	319,133	8,749,016
13-856	DEQ	0	0	1,364,929	0	(563,829)	(8,715,264)	0	(1,510,832)	4,385,074	389,980	(504,160)	4,270,894	153,211,731
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	0	0	0	2,289,601	(898,497)	(13,888,310)	(396,985)	0	6,987,885	(113,424)	765,533	7,639,993	238,522,584
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	0	0	0	0	(18,060)	(279,160)	(1,000,536)	(208,923)	140,459	(285,868)	(71,334)	(216,743)	5,080,374
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	0	0	1,175,221	1,592,030	(502,116)	(7,761,352)	0	0	3,905,114	335,777	536,677	4,777,569	134,882,658
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	0	0	0	0	(105,711)	(1,634,006)	(103,849)	(1,094,965)	822,148	(29,671)	(365,959)	426,518	29,887,748
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	0	0	1,017,048	0	(106,904)	(1,652,447)	0	(1,082,369)	831,427	290,585	(360,027)	761,985	30,558,551
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	0	0	0	322,410	(172,623)	(2,668,288)	(438,913)	0	1,342,546	(125,404)	110,720	1,327,862	46,149,977
19-655	LOUISIANA SPECIAL EDUCATION CENTER	0	0	150,705	0	(93,132)	(1,439,571)	0	(401,578)	724,318	43,059	(133,985)	633,392	25,392,334
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	0	0	0	0	(44,500)	(687,848)	(332,402)	(50,129)	346,090	(94,972)	(16,471)	234,647	12,052,705
19-658	THRIVE ACADEMY	0	0	147,342	0	(1,232)	(19,039)	0	(9,454)	9,579	42,098	(2,932)	48,745	360,722
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	0	0	323,028	0	(48,585)	(750,990)	0	(66,626)	377,860	92,294	(22,459)	447,694	12,988,042
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	0	0	9,401	21,873	(8,744)	(135,152)	0	0	68,002	2,686	7,311	77,999	2,353,233

OSRAP #	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources								
		Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	0	0	699,781	0	(33,185)	(512,954)	0	(159,858)	258,092	199,937	(52,167)	405,862	9,092,199
19-678	DOE - STATE ACTIVITIES, MANAGEMENT & FINANCE	0	0	0	740,983	(349,442)	(5,401,423)	(1,558,451)	0	2,717,719	(445,272)	245,830	2,518,277	93,458,191
19-682	DOE - RECOVERY SCHOOL DISTRICT	0	0	0	6,609	(17,202)	(265,896)	(713,313)	(9,615)	133,785	(203,804)	(1,989)	(72,007)	4,647,039
19-699	DOE - SPECIAL SCHOOL DISTRICTS	0	0	0	672,151	(133,402)	(2,062,024)	(1,121,834)	0	1,037,505	(320,524)	223,206	940,186	35,194,386
6-4	DIVISION OF ADMINISTRATIVE LAW	0	0	555,905	2,515	(28,945)	(447,404)	0	(26,077)	225,111	158,830	(6,436)	377,504	7,828,032
6-6	OFFICE OF AIRCRAFT SERVICES	0	0	19,219	1,668	(2,894)	(44,731)	0	(6,713)	22,506	5,491	(2,230)	25,767	773,783
6-7	OFFICE OF TECHNOLOGY SERVICES	0	0	3,590,436	0	(481,569)	(7,443,749)	0	(3,243,323)	3,745,313	1,025,839	(1,081,724)	3,689,428	132,479,327
6-7	Administrative Services (now part of 815)	0	0	0	78,582	(17,443)	(269,628)	(397,544)	0	135,663	(113,584)	22,452	44,531	4,613,999
6-7	Office of Telecommunication Services (now part of 815)	0	0	0	159,180	(29,327)	(453,321)	(396,079)	0	228,088	(113,165)	45,480	160,403	7,657,476
6-8	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	0	0	0	32,538	(8,957)	(138,453)	(40,523)	(39,003)	69,663	(11,578)	(6,431)	51,654	2,390,131
6-9	OFFICE OF STATE PROCUREMENT	0	0	556,575	0	(36,932)	(570,874)	0	(242,855)	287,234	159,021	(82,445)	363,811	10,139,598
							0							
							0							
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)						0							
	BATON ROUGE COMMUNITY COLLEGE	0	0	456,046	0	(152,068)	(2,350,560)	0	(394,332)	1,182,681	130,299	(130,429)	1,182,551	41,365,912
	BOSSIER PARISH COMMUNITY COLLEGE	0	0	307,978	0	(103,380)	(1,597,971)	0	(457,509)	804,017	87,994	(152,912)	739,098	28,350,281
	DELGADO COMMUNITY COLLEGE	0	0	0	0	(331,701)	(5,127,189)	(498,610)	(201,141)	2,579,739	(142,460)	(68,671)	2,368,607	88,966,274
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	0	0	761,872	0	(43,259)	(668,667)	0	(90,152)	336,439	217,678	(29,532)	524,585	11,703,062
	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	0	0	1,663,668	0	(51,065)	(789,331)	(60,893)	(199,861)	397,151	457,936	(63,658)	791,429	14,217,416
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	0	0	0	300,025	(93,126)	(1,439,475)	(2,067,264)	(38,686)	724,270	(590,647)	70,122	203,745	24,517,647
	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0	0	0	0	0	0	0	0	0	0	0	0
	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	0	0	0	248,644	(82)	(1,262)	(7,881,758)	(2,966)	635	(2,251,931)	69,845	(2,181,451)	21,123
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	0	0	288,076	0	(48,574)	(750,823)	0	(45,600)	377,776	82,307	(13,190)	446,893	13,263,629
	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0	0	0	0	0	0	0	0	0	0	0	0	0
	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0	0	0	0	0	0	0	0	0	0	0	0	0
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	0	0	0	341,717	(49,413)	(763,796)	(627,125)	0	384,303	(179,179)	121,881	327,005	12,969,448
	LOUISIANA DELTA COMMUNITY COLLEGE	0	0	0	105,676	(92,164)	(1,424,599)	(1,335,316)	0	716,785	(381,519)	33,012	368,278	24,600,716
	NUNEZ COMMUNITY COLLEGE	0	0	415,044	0	(45,727)	(706,812)	0	(72,667)	355,632	118,584	(23,547)	450,669	12,404,613
	RIVER PARISHES COMMUNITY COLLEGE	0	0	2,575,186	0	(40,090)	(619,675)	0	(172,187)	311,789	735,767	(54,772)	992,784	10,876,472
	SOUTH LA COMMUNITY COLLEGE	0	0	4,001,523	124,057	(173,734)	(2,685,451)	0	0	1,351,181	1,143,292	42,154	2,536,628	46,407,616
	SOWELA TECHNICAL COMMUNITY COLLEGE	0	0	779,648	0	(72,615)	(1,122,434)	0	(120,413)	564,751	222,757	(37,963)	749,545	19,748,561

		Deferred Outflows of Resources				Deferred Inflows of Resources								
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
LCTCS - NEW ORLEANS AREA		0	0	0	0	0	0	0	0	0	0	0	0	0
Total LCTCS		0	0	11,249,039	1,120,118	(1,296,997)	(20,048,046)	(12,470,966)	(1,795,513)	10,087,148	(349,122)	(237,659)	9,500,368	349,412,770
7-10	FEDERAL PROPERTY ASSISTANCE	0	0	0	28,272	(8,374)	(129,444)	(153,723)	0	65,129	(43,921)	9,575	30,784	2,269,540
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	0	0	392,935	0	(18,744)	(289,731)	0	(20,203)	145,778	112,267	(6,718)	251,327	5,080,755
7-12	PRISON ENTERPRISES	0	0	471,681	719	(59,442)	(918,808)	0	(186,595)	462,297	134,766	(75,035)	522,028	16,161,307
7-15-1	BARBERS EXAMINERS BOARD	0	0	30,634	0	(2,894)	(44,734)	0	(7,558)	22,508	8,752	(2,495)	28,766	787,468
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	0	0	10,184	0	(505)	(7,809)	0	(4,995)	3,929	2,910	(1,653)	5,186	150,070
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
7-15-5	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	0	0	13,396	863	(1,722)	(26,616)	0	(2,319)	13,392	3,827	(314)	16,905	461,102
7-15-6	LOUISIANA BEHAVIOR ANALYST BOARD	0	0	3,659	0	(46)	(713)	0	(395)	359	1,045	(126)	1,278	12,840
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	0	0	121,266	0	(728)	(11,253)	0	(4,498)	5,662	34,648	(1,332)	38,977	208,362
7-15-12	LOUISIANA BOARD OF PHARMACY	0	0	24,101	0	(8,408)	(129,959)	0	(15,835)	65,388	6,886	(4,869)	67,405	2,298,581
7-15-13	LOUISIANA CEMETERY BOARD	0	0	0	0	(2,020)	(31,221)	(7,902)	(7,378)	15,709	(2,258)	(2,478)	10,974	527,714
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	0	0	69,031	0	(2,236)	(34,558)	0	(21,572)	17,388	19,723	(7,100)	30,011	623,078
7-15-17	LOUISIANA REAL ESTATE COMMISSION	0	0	65,006	161	(13,232)	(204,526)	0	(9,598)	102,907	18,573	(2,677)	118,803	3,638,393
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	0	0	22,263	0	(3,049)	(47,135)	0	(16,776)	23,716	6,361	(5,635)	24,441	844,509
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	0	0	16,419	0	(1,779)	(27,497)	0	(8,506)	13,835	4,691	(2,827)	15,699	487,148
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	0	0	0	0	(23,502)	(363,277)	(162,195)	(69,025)	182,782	(46,342)	(23,092)	113,349	6,419,791
7-15-27	LOUISIANA STATE BOARD OF NURSING	0	0	936,009	0	(21,935)	(339,060)	0	(103,203)	170,598	267,431	(34,337)	403,692	6,043,479
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	0	0	0	0	(6,837)	(105,676)	(95,538)	(18,189)	53,171	(27,297)	(6,394)	19,480	1,836,631
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	0	0	24,335	0	(2,465)	(38,105)	0	(24,734)	19,172	6,953	(8,236)	17,890	696,938
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	0	0	14,616	0	(350)	(5,404)	0	(3,289)	2,719	4,176	(1,077)	5,818	103,499
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	0	0	9,828	0	(266)	(4,110)	0	(2,530)	2,068	2,808	(830)	4,046	72,458
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	0	0	32,719	10,555	(3,708)	(57,311)	0	0	28,836	9,348	3,200	41,385	988,421
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	0	0	0	1,325	(464)	(7,167)	(148)	0	3,606	(42)	456	4,020	121,714
7-15-39	STATE BOARD OF VETERINARY MEDICINE	0	0	6,128	0	(249)	(3,848)	0	(2,437)	1,936	1,751	(805)	2,882	67,431
7-15-45	CHIROPRACTIC EXAMINERS BOARD	0	0	0	0	(880)	(13,604)	(1,805)	(9,137)	6,845	(516)	(3,056)	3,274	237,189
7-15-49	LA BD OF DIETETICS & NUTRITION	0	0	2,971	0	(16)	(240)	0	(94)	121	849	(27)	943	4,555
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	0	0	0	0	(470)	(7,272)	(48,750)	(5,182)	3,659	(13,929)	(1,843)	(12,113)	140,308
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	0	0	2,350	0	(1,142)	(17,656)	0	(7,015)	8,884	672	(2,569)	6,986	323,779
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	0	0	0	0	(1,560)	(24,115)	(12,767)	(11,061)	12,133	(3,648)	(3,973)	4,512	413,886
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	0	0	17,077	0	(481)	(7,432)	0	(4,591)	3,740	4,879	(1,508)	7,111	135,853

		Deferred Outflows of Resources				Deferred Inflows of Resources								
OSRAP #	Employer Name	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
	Subtotal	0	0	2,286,610	45,267	(190,331)	(2,941,992)	(565,427)	(566,715)	1,480,259	491,767	(186,790)	1,785,236	51,910,698
TOTAL FOR PRIMARY GOVERNMENT		0	0	70,576,160	35,009,960	(27,205,366)	(420,520,808)	(64,484,867)	(37,634,876)	211,584,499	1,740,369	(903,724)	212,421,144	7,350,856,235
COMPONENT UNITS														
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	0	0	106,401	0	(117,452)	(1,815,486)	0	(257,509)	913,460	30,400	(85,508)	858,352	31,872,318
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	0	0	800,022	0	(81,927)	(1,266,365)	0	(148,230)	637,170	228,578	(46,980)	818,767	22,258,835
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	0	0	80,283	0	(63,025)	(974,197)	0	(177,716)	490,166	22,938	(60,475)	452,629	17,208,953
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	0	0	116,888	0	(37,819)	(584,583)	0	(178,482)	294,132	33,397	(60,830)	266,698	10,287,741
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	0	0	0	64,108	(28,805)	(445,253)	(235,236)	0	224,028	(67,210)	21,502	178,320	7,626,443
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0	0	0	(727)	(11,231)	(41,274)	(8,427)	5,651	(11,792)	(2,879)	(9,020)	206,900
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	0	0	496,590	0	(69,676)	(1,076,998)	0	(90,055)	541,890	141,883	(27,956)	655,817	18,977,142
20-27	NORTHEAST DELTA HUMAN SVC AUTH	0	0	0	0	(40,325)	(623,322)	(386,926)	(253,300)	313,624	(110,550)	(85,862)	117,212	11,041,445
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION	0	0	0	0	(7,742)	(119,671)	(219,253)	(8,736)	60,212	(62,644)	(3,363)	(5,794)	2,086,321
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY	0	0	12,999	0	(12,702)	(196,344)	0	(42,604)	98,790	3,714	(14,341)	88,163	3,470,044
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	0	0	0	3,293	(3,325)	(51,401)	(61,362)	0	25,862	(17,532)	985	9,315	888,889
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	0	0	0	0	(1,635)	(25,276)	(73,130)	(8,880)	12,718	(20,894)	(3,095)	(11,271)	458,895
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	0	0	10,459	0	(445)	(6,871)	0	(4,363)	3,457	2,988	(1,442)	5,004	125,492
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	0	0	0	0	(31,516)	(487,145)	(77,296)	(166,251)	245,107	(22,085)	(55,217)	167,805	8,658,562
20-14-10	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT	0	0	139	22,692	(4,743)	(73,307)	0	0	36,884	40	7,534	44,458	1,241,571
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	0	0	14,133	0	(302)	(4,665)	0	(2,806)	2,347	4,038	(915)	5,470	82,490
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	0	0	0	0	(31,888)	(492,907)	(46,359)	(33,219)	248,005	(13,245)	(10,545)	224,215	8,585,032
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	0	0	62,215	0	(25,898)	(400,309)	0	(53,318)	201,415	17,776	(18,193)	200,997	7,145,319
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	0	0	31,764	0	(6,934)	(107,185)	0	(56,897)	53,930	9,075	(18,969)	44,037	1,940,879
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	0	0	70,227	0	(55,844)	(863,196)	0	(39,801)	434,316	20,065	(14,301)	440,080	15,003,849
20-14-5	CADDO LEVEE DISTRICT	0	0	11,920	9,845	(4,611)	(71,276)	0	0	35,863	3,406	3,660	42,928	1,235,775
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	0	0	37,611	0	(2,175)	(33,612)	0	(21,219)	16,912	10,746	(7,037)	20,621	600,636
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT	0	0	91,938	0	(15,994)	(247,231)	0	(84,124)	124,394	26,268	(28,508)	122,154	4,417,127
20-18	LOUISIANA HOUSING CORPORATION	0	0	0	0	(48,033)	(742,467)	(2,122)	(294,999)	373,571	(606)	(97,806)	275,159	13,337,501
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	0	0	0	139,708	(71,120)	(1,099,328)	(451,955)	0	553,125	(129,130)	42,741	466,736	19,040,178
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	0	0	0	0	(32,102)	(496,209)	(279,638)	(260,039)	249,667	(79,896)	(87,262)	82,509	8,821,663
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	0	0	0	0	(38,308)	(592,136)	(1,383)	(147,185)	297,933	(395)	(49,189)	248,348	10,492,439
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	0	0	257,987	0	(6,369)	(98,446)	0	(34,333)	49,533	73,711	(10,986)	112,257	1,814,469
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	0	0	356,928	0	(12,747)	(197,034)	0	(112,053)	99,137	101,979	(36,072)	165,045	3,589,186
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	0	0	0	17,828	(15,551)	(240,383)	(276,276)	(4,434)	120,948	(78,936)	3,306	45,318	4,077,409

Deferred Outflows of Resources

Deferred Inflows of Resources

OSRAP #	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
		Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)					
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	0	0	384,952	0	(22,951)	(354,753)	0	(150,080)	178,493	109,986	(50,336)	238,144	6,422,559
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	0	0	252,851	41,785	(9,757)	(150,814)	0	0	75,882	72,243	14,651	162,776	2,568,269
20-31	SABINE RIVER AUTHORITY	0	0	0	0	(25,117)	(388,244)	(218,884)	(92,809)	195,345	(62,538)	(32,368)	100,439	6,733,544
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	0	0	242,490	0	(68,369)	(1,056,793)	0	(226,229)	531,724	69,283	(76,972)	524,035	18,732,890
20-C-1	LSU System													
	LSU - BATON ROUGE*	0	0	0	1,006,503	(1,349,138)	(20,853,990)	(5,881,719)	(1,575,378)	10,492,658	(1,680,491)	(44,260)	8,767,907	358,098,036
	LSU - ALEXANDRIA CAMPUS	0	0	0	378,828	0	0	0	0	0	0	108,237	108,237	0
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	0	0	2,071,638	0	(549,607)	(8,495,430)	0	(26,118)	4,274,465	591,897	(10,271)	4,856,091	147,572,799
	LSU - EUNICE CAMPUS	0	0	153	135,216	(3)	(40)	0	0	20	44	38,633	38,697	966
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	0	0	0	2,293,778	0	0	0	0	0	0	655,365	655,365	0
	PENNINGTON BIOMEDICAL RESEARCH CTR.	0	0	0	61,017	0	0	0	0	0	0	17,434	17,434	0
	LSUHSC - HEALTH CARE SERVICES DIVISION	0	0	132,897	196,527	(41,146)	(636,009)	0	0	320,007	37,971	64,407	422,384	10,898,091
	E A CONWAY MEDICAL CENTER	0	0	0	1,001,045	(126,582)	(1,956,619)	(926,995)	0	984,470	(264,856)	335,645	1,055,260	33,481,569
	EARL K LONG MEDICAL CENTER	0	0	0	1,017,282	(132,505)	(2,048,168)	(1,621,371)	0	1,030,533	(463,249)	340,785	908,069	34,800,315
	HUEY P LONG MEDICAL CENTER	0	0	11,349	429,042	(56,578)	(874,539)	0	0	440,023	3,243	144,448	587,714	14,730,995
	UNIVERSITY MEDICAL CENTER	0	0	0	825,884	(81,023)	(1,252,397)	(1,026,436)	0	630,142	(293,267)	278,619	615,494	21,223,561
	W O MOSS REGIONAL MEDICAL CENTER	0	0	0	240,840	(26,199)	(404,963)	(348,137)	0	203,757	(99,468)	81,136	185,425	6,850,147
	LALLIE KEMP REGIONAL MEDICAL CENTER	0	0	0	0	(86,293)	(1,333,859)	(245,025)	(143,783)	671,129	(70,007)	(48,406)	552,717	23,336,832
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0	0	222,332	(23,718)	(366,613)	(245,684)	0	184,461	(70,195)	73,874	188,139	6,227,424
	LEONARD t CHABERT MEDICAL CENTER	0	0	0	407,609	(63,305)	(978,528)	(366,511)	0	492,345	(104,718)	139,617	527,244	16,721,245
	MEDICAL CENTER OF LA - NEW ORLEANS	0	0	0	3,749,796	(466,903)	(7,217,054)	(2,558,847)	0	3,631,252	(731,099)	1,272,139	4,172,292	121,994,484
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	0	0	0	2,375,633	(604,855)	(9,349,408)	(1,932,895)	0	4,704,142	(552,256)	799,121	4,951,008	161,661,291
	LSU - SHREVEPORT	0	0	19,020	393,081	(99)	(1,537)	0	0	773	5,434	112,309	118,517	24,431
	Total - LSU	0	0	2,235,058	14,734,413	(3,607,955)	(55,769,153)	(15,153,620)	(1,745,279)	28,060,177	(3,691,018)	4,358,832	28,727,991	957,622,186
20-C-2	University of Louisiana System:													
	GRAMBLING STATE UNIVERSITY	0	0	0	212,605	(240,431)	(3,716,408)	(2,361,815)	0	1,869,906	(674,804)	63,628	1,258,730	63,765,125
	LA TECH UNIVERSITY	0	0	898,427	0	(537,831)	(8,313,403)	0	(484,434)	4,182,878	256,693	(157,385)	4,282,186	144,329,539
	MCNEESE STATE UNIVERSITY	0	0	0	0	(329,710)	(5,096,425)	(1,089,907)	(340,857)	2,564,259	(311,402)	(117,509)	2,135,349	88,249,536
	NICHOLLS STATE UNIVERSITY	0	0	0	0	(377,654)	(5,837,494)	(637,613)	(176,716)	2,937,128	(182,175)	(61,646)	2,693,307	100,858,310
	NORTHWESTERN STATE UNIVERSITY	0	0	1,557,767	0	(366,874)	(5,670,878)	0	(1,013,019)	2,853,295	445,076	(334,842)	2,963,530	98,731,834
	SOUTHEASTERN LA UNIVERSITY	0	0	3,086,146	0	(627,818)	(9,704,359)	0	(1,489,084)	4,882,736	881,756	(497,578)	5,266,914	169,231,046
	UNIVERSITY OF LA @ LAFAYETTE	0	0	3,494,047	0	(862,000)	(13,324,171)	0	(2,072,277)	6,704,039	998,299	(693,747)	7,008,591	233,296,315
	UNIVERSITY OF LA @ MONROE	0	0	0	0	(440,191)	(6,804,154)	(1,401,848)	(389,089)	3,423,501	(400,528)	(116,534)	2,906,439	117,554,878
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	0	0	260,267	0	(11,512)	(177,945)	0	(55,473)	89,533	74,362	(18,161)	145,733	3,132,128
	UNIVERSITY OF NEW ORLEANS	0	0	262,909	0	(477,288)	(7,377,565)	0	(538,453)	3,712,012	75,117	(174,638)	3,612,491	127,931,043
	Total - ULS	0	0	9,559,563	212,605	(4,271,310)	(66,022,803)	(5,491,183)	(6,559,403)	33,219,288	1,162,394	(2,108,412)	32,273,270	1,147,079,754
20-C-3	Southern University System:													
	SOUTHERN UNIVERSITY - BATON ROUGE	0	0	0	0	(592,447)	(9,157,622)	(1,094,272)	(188,526)	4,607,646	(312,649)	(69,894)	4,225,103	157,779,296

Deferred Outflows of Resources

Deferred Inflows of Resources

OSRAP #	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources								
		Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference b/n Proportionate Share of Employer Benefit Pmts & Actual Benefit Pmts (dollars)	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate
	SOUTHERN UNIVERSITY - NEW ORLEANS	0	0	585,221	22,749	(110,340)	(1,705,558)	0	(145,792)	858,149	167,206	(32,482)	992,874	29,334,608
	SOUTHERN UNIVERSITY-SHREVEPORT	0	0	0	0	(81,897)	(1,265,905)	(883,341)	(115,629)	636,938	(252,383)	(44,072)	340,483	22,042,292
	Total Southern	0	0	585,221	22,749	(784,685)	(12,129,085)	(1,977,612)	(449,947)	6,102,733	(397,826)	(146,448)	5,558,460	209,156,196
20-C-5	BOARD OF REGENTS	0	0	2,939,613	0	(118,394)	(1,830,045)	0	(272,375)	920,785	839,889	(86,202)	1,674,473	32,173,216
	TOTAL OGB PLAN - COMPONENT UNITS	0	0	18,758,252	15,269,027	(9,778,278)	(151,145,524)	(24,993,506)	(11,985,102)	76,048,674	(1,781,501)	1,124,742	75,391,915	2,617,082,117
	FIDUCIARY FUNDS													
8C01	Louisiana School Employees' Retirement System (571) - LSERS	0	0	0	6,399	(27,761)	(429,109)	(492,538)	0	215,906	(140,725)	1,872	77,053	7,436,354
8C02	Louisiana State Employees' Retirement System (572) - LASERS	0	0	200,898	0	(80,205)	(1,239,748)	0	(396,258)	623,778	57,400	(132,280)	548,897	22,132,509
8C03	Louisiana Teachers' Retirement System (573) - TRSL	0	0	405,308	0	(113,854)	(1,759,872)	0	(254,288)	885,477	115,802	(85,692)	915,588	31,014,357
8C04	Louisiana State Police Retirement System (575) - LSPRS	0	0	30,294	0	(1,503)	(23,234)	0	(14,862)	11,690	8,655	(4,918)	15,427	408,221
TOTAL		0	0	89,970,911	50,285,386	(37,206,967)	(575,118,296)	(89,970,911)	(50,285,386)	289,370,025	0	0	289,370,025	10,028,929,793

Exhibit A

OSRAP #	Employer Name	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
PRIMARY GOVERNMENT				
01-100	EXECUTIVE OFFICE	4,767,271	4,705,857	6,850,965
01-102	INSPECTOR GENERAL	1,128,055	1,121,971	1,593,767
01-103	MENTAL HEALTH ADVOCACY SERVICE	2,147,200	2,099,025	3,234,395
01-106	LOUISIANA TAX COMMISSION	6,258,750	6,281,429	8,325,647
01-107	DIVISION OF ADMINISTRATION	87,738,559	87,630,758	119,700,275
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	13,249,710	12,753,164	21,524,231
01-112	DEPARTMENT OF MILITARY AFFAIRS	21,972,862	21,666,281	32,440,711
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,150,654	1,135,351	1,696,150
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	5,326,517	5,321,493	7,184,065
01-133	OFFICE OF ELDERLY AFFAIRS	6,364,858	6,306,563	9,112,708
01-254	LOUISIANA STATE RACING COMMISSION	2,564,143	2,565,222	3,459,232
01-255	OFFICE OF FINANCIAL INSTITUTIONS	15,020,639	14,993,717	20,451,403
03-130	DEPARTMENT OF VETERANS AFFAIRS	7,576,601	7,629,288	9,881,390
03-131	LOUISIANA WAR VETERANS HOME	9,307,363	9,281,720	13,047,929
03-132	NE LOUISIANA WAR VETERANS HOME	4,492,743	4,451,461	6,445,844
03-134	SW LOUISIANA WAR VETERANS HOME	3,926,622	3,840,675	5,932,731
03-135	NW LOUISIANA WAR VETERANS HOME	3,169,979	3,065,357	5,092,225
03-136	SE LOUISIANA WAR VETERANS HOME	2,842,220	2,788,077	4,274,332
04-139	SECRETARY OF STATE	58,481,890	58,142,154	81,747,165
04-141	OFFICE OF THE ATTORNEY GENERAL	37,685,882	37,331,909	54,272,696
04-146	LIEUTENANT GOVERNOR	1,290,877	1,282,988	1,791,094
04-147	STATE TREASURER	9,159,302	9,069,797	13,037,704
04-158	PUBLIC SERVICE COMMISSION	10,806,762	10,794,088	14,617,955
04-160	AGRICULTURE AND FORESTRY	123,971,204	124,030,123	167,740,834
04-165	COMMISSIONER OF INSURANCE	35,010,386	34,870,963	48,320,769
05-251	DED-OFFICE OF SECRETARY	7,244,973	7,283,911	9,673,711
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	3,300,831	3,186,089	5,243,216
12-440	OFFICE OF REVENUE	111,969,682	111,792,342	153,679,418
17-560	STATE CIVIL SERVICE	16,257,419	16,111,617	23,130,004
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	2,083,902	2,041,736	3,082,586
17-562	ETHICS ADMINISTRATION	2,773,998	2,737,454	3,986,107
17-565	BOARD OF TAX APPEALS	716,218	712,406	1,025,648
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	6,725,515	6,666,726	9,224,695
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	9,552,444	9,453,666	13,161,138
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	6,729,919	6,623,330	9,348,305

Exhibit A

OSRAP #	Employer Name	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
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	3,154,678	3,090,393	4,498,279
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	7,279,727	7,184,305	9,988,310
23-949	SUPREME COURT	8,677,590	8,554,992	11,981,120
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,429,987	2,441,498	3,025,382
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	2,777,155	2,793,764	3,505,141
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,436,761	1,441,410	1,838,562
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,355,978	1,362,251	1,674,225
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	950,064	948,330	1,201,007
21-800	OFFICE OF GROUP BENEFITS	23,082,049	23,382,584	29,781,836
21-804	OFFICE OF RISK MANAGEMENT	10,163,872	10,217,020	13,386,284
SA-951	HOUSE OF REPRESENTATIVES	4,223,362	4,390,694	5,429,265
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	68,051	71,392	81,098
SA-955	LEGISLATIVE FISCAL OFFICE	353,286	363,116	456,125
SA-962	LOUISIANA STATE LAW INSTITUTE	1,084,222	1,086,745	1,425,641
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	16,399,803	16,328,489	23,022,360
SA 952	SENATE	5,234,705	5,352,412	6,755,767
06-261	DCRT - OFFICE OF THE SECRETARY	5,222,876	5,203,697	7,230,611
06-262	DCRT - OFFICE OF STATE LIBRARY OF LA	9,619,528	9,651,749	12,690,997
06-263	DCRT - OFFICE OF STATE MUSEUMS	4,994,737	4,984,996	6,853,478
06-264	DCRT- OFFICE OF STATE PARKS	25,489,193	25,376,801	35,613,250
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	3,289,475	3,269,086	4,514,952
06-267	DCRT - OFFICE OF TOURISM	5,421,487	5,425,354	7,214,303
07-273	DOTD - ADMINISTRATION	40,613,193	40,693,951	54,481,172
07-276	DOTD - ENGINEERING & OPERATIONS	732,577,933	732,539,032	996,625,471
08-400	DPSC - CORRECTIONS - ADMINISTRATION	353,581,409	358,192,722	464,236,511
08-402	DPSC - LOUISIANA STATE PENITENTIARY	71,083,261	70,713,957	109,719,803
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	97,537,295	98,028,276	132,757,976
08-405	DPSC - AVOYELLES CORRECTIONAL CNTR	18,583,022	18,503,717	28,290,070
08-406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	13,183,922	13,062,900	20,382,742
08-408	DPSC - ALLEN	636,296	624,482	1,103,909
08-409	DPSC - DIXON CORRECTIONAL CENTER	31,940,158	31,779,659	49,105,767
08-413	DPSC - ELAYN HUNT CORRECTIONAL CNTR	29,058,180	28,845,516	43,872,850
08-414	DPSC - DAVID WADE CORRECTIONAL CNTR	16,008,069	15,920,185	24,418,851
08-415	DPSC - ADULT PROBATION AND PAROLE	59,630,452	59,144,949	92,084,068
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	18,872,705	18,817,763	29,068,947
08-418	DPSC - OFFICE OF MANAGEMENT & FINANCE	24,170,669	24,188,801	32,755,580
08-419	DPSC - OFFICE OF STATE POLICE	358,703,286	355,290,681	504,264,354
08-420	DPSC - OFFICE OF MOTOR VEHICLES	84,588,134	84,505,529	115,396,896
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	15,727,315	15,694,866	22,234,247
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	386,418	382,612	522,325

Exhibit A

OSRAP #	Employer Name	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	937,209	922,370	1,329,138
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	2,222,884	2,219,205	2,979,350
17-563	STATE POLICE COMMISSION	672,883	669,972	948,045
09-303	LDH-DEVELOPMENTAL DISABILITIES COUNCIL	906,755	890,917	1,348,322
09-305	LDH-MEDICAL VENDOR ADMINISTRATION	151,776,337	151,596,964	208,321,310
09-307	LDH-OFFICE OF THE SECRETARY	67,370,220	67,503,922	90,594,886
09-320	LDH-OFFICE OF AGING AND ADULT SERVICES	58,939,450	59,102,425	78,965,941
09-324	LDH-LA EMERGENCY RESPONSE NETWORK	309,826	297,165	499,958
09-326	LDH-OFFICE OF PUBLIC HEALTH	195,077,102	195,279,628	263,118,675
09-330	LDH-OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	260,282,705	261,866,389	344,212,189
09-340	LDH-OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	208,818,882	209,778,734	280,415,141
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	576,065,690	576,194,835	782,217,163
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	16,415,594	16,071,865	24,479,451
11-431	DNR - OFFICE OF THE SECRETARY	12,539,957	12,601,755	16,420,582
11-432	DNR - OFFICE OF CONSERVATION	23,913,760	23,888,203	32,102,410
11-434	DNR - OFFICE OF MINERAL RESOURCES	10,526,256	10,509,841	14,235,001
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	6,179,480	6,100,861	8,883,103
13-856	DEQ	110,644,906	109,986,210	154,412,995
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	180,195,849	181,256,340	237,312,170
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	3,423,964	3,339,816	5,221,644
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	99,712,128	99,936,452	134,657,007
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	19,949,244	19,403,854	30,832,122
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	19,948,572	19,289,278	31,715,156
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	34,396,173	34,382,757	46,263,279
19-655	LOUISIANA SPECIAL EDUCATION CENTER	18,214,897	18,115,178	25,588,536
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	8,750,267	8,664,119	12,197,602
19-658	THRIVE ACADEMY	223,751	210,506	384,166
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	9,677,447	9,689,161	12,979,603
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	1,730,865	1,733,097	2,354,737

Exhibit A

OSRAP #	Employer Name	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
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	6,454,689	6,352,449	9,265,729
19-678	DOE - STATE ACTIVITIES, MANAGEMENT & FINANCE	69,602,507	69,594,553	93,642,790
19-682	DOE - RECOVERY SCHOOL DISTRICT	3,392,527	3,422,145	4,620,844
19-699	DOE - SPECIAL SCHOOL DISTRICTS	26,904,595	27,132,743	34,874,670
6-4	DIVISION OF ADMINISTRATIVE LAW	5,703,421	5,674,300	7,879,392
6-6	OFFICE OF AIRCRAFT SERVICES	576,427	576,317	774,333
6-7	OFFICE OF TECHNOLOGY SERVICES	93,375,939	92,181,078	134,429,746
6-7	Administrative Services (now part of 815)	3,515,034	3,552,617	4,553,358
6-7	Office of Telecommunication Services (now part of 815)	5,971,355	6,054,103	7,535,319
6-8	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	1,791,910	1,819,025	2,347,210
6-9	OFFICE OF STATE PROCUREMENT	7,177,230	7,089,580	10,285,842
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)			
	BATON ROUGE COMMUNITY COLLEGE	29,786,947	29,536,860	41,867,165
	BOSSIER PARISH COMMUNITY COLLEGE	20,085,515	19,891,830	28,713,840
	DELGADO COMMUNITY COLLEGE	65,836,537	65,436,841	89,714,322
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	8,518,885	8,478,807	11,797,443
	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0	0
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	9,775,929	9,605,895	14,528,283
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	18,828,171	18,978,889	24,343,449
	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0	0
	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	16,709	18,737	18,737
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	9,480,463	9,394,041	13,440,441
	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0	0	0
	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0	0	0
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	10,013,423	10,086,991	12,889,686
	LOUISIANA DELTA COMMUNITY COLLEGE	18,379,476	18,430,226	24,585,455
	NUNEZ COMMUNITY COLLEGE	8,982,848	8,931,103	12,499,551
	RIVER PARISHES COMMUNITY COLLEGE	7,874,466	7,813,224	10,991,794
	SOUTH LA COMMUNITY COLLEGE	34,641,716	34,581,654	46,607,393
	SOWELA TECHNICAL COMMUNITY COLLEGE	14,239,359	14,166,040	19,924,183

Exhibit A

OSRAP #	Employer Name	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
	LCTCS - NEW ORLEANS AREA	0	0	0
	Total LCTCS	256,460,444	255,351,138	351,921,742
7-10	FEDERAL PROPERTY ASSISTANCE	1,649,018	1,649,588	2,270,215
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	3,691,563	3,677,737	5,113,505
7-12	PRISON ENTERPRISES	11,677,614	11,748,294	16,058,591
7-15-1	BARBERS EXAMINERS BOARD	566,516	557,993	802,228
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	90,612	88,508	153,741
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	341,772	338,322	466,546
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	564,760	571,184	747,871
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	8,804	8,718	12,976
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	135,369	130,123	216,926
7-15-12	LOUISIANA BOARD OF PHARMACY	1,639,570	1,617,670	2,337,955
7-15-13	LOUISIANA CEMETERY BOARD	410,193	411,684	526,515
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	427,182	415,259	641,847
7-15-17	LOUISIANA REAL ESTATE COMMISSION	2,566,524	2,544,403	3,683,824
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	587,208	577,368	861,749
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	345,965	342,564	494,888
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	4,585,989	4,552,383	6,477,192
7-15-27	LOUISIANA STATE BOARD OF NURSING	4,245,378	4,179,469	6,159,716
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	1,356,671	1,352,234	1,847,828
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	464,595	452,842	717,000
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	62,821	58,817	110,652
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	51,995	53,001	71,049
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	741,144	749,636	976,401
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	93,860	93,375	122,536
7-15-39	STATE BOARD OF VETERINARY MEDICINE	48,686	48,661	67,480
7-15-45	CHIROPRACTIC EXAMINERS BOARD	173,281	167,014	246,936
7-15-49	LA BD OF DIETETICS & NUTRITION	2,809	2,640	4,850
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	84,176	79,762	149,057
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	214,650	208,022	335,041
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	312,929	312,152	414,552
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	90,480	87,096	141,256

Exhibit A

OSRAP #	Employer Name	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
	Subtotal	37,232,134	37,076,519	52,230,923
TOTAL FOR PRIMARY GOVERNMENT		5,370,337,518	5,366,997,770	7,366,172,157

OSRAP #	Employer Name	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
	COMPONENT UNITS			
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	23,068,737	22,941,364	32,103,709
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	16,072,585	16,021,812	22,363,806
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	12,304,107	12,202,822	17,382,431
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	7,410,291	7,370,028	10,356,151
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	5,791,174	5,811,826	7,601,783
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	135,738	130,567	215,305
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	13,642,151	13,549,230	19,153,061
20-27	NORTHEAST DELTA HUMAN SVC AUTH	7,853,909	7,804,249	11,123,929
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION	1,531,216	1,523,735	2,105,766
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY	2,480,803	2,461,047	3,508,315
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	663,096	676,063	871,841
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	311,563	308,697	468,572
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	83,853	82,524	127,858
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	6,117,509	6,038,971	8,788,999
20-14-10	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT	963,451	973,745	1,226,200
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE)	58,739	58,471	83,077
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	6,313,322	6,294,247	8,639,290
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	5,015,564	4,997,465	7,186,465
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	1,323,633	1,292,411	1,996,703
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	11,085,550	11,100,392	15,002,441
20-14-5	CADDO LEVEE DISTRICT	915,851	921,689	1,231,002
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	419,228	415,780	607,806
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT	3,090,420	3,048,183	4,496,283
20-18	LOUISIANA HOUSING CORPORATION	9,222,964	9,047,546	13,637,051
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	14,146,972	14,138,453	19,061,849
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	6,224,450	6,133,644	8,970,553
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	7,460,305	7,546,327	10,408,042
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	1,191,856	1,183,452	1,840,251
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	2,420,587	2,394,814	3,642,368
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	3,155,362	3,195,853	4,021,574

Exhibit A

OSRAP #	Employer Name	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	4,383,842	4,317,411	6,545,456
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	1,972,354	2,004,117	2,521,753
20-31	SABINE RIVER AUTHORITY	4,989,450	4,982,475	6,753,395
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	13,304,585	13,170,555	18,969,380
20-C-1	LSU System			
	LSU - BATON ROUGE*	270,695,458	274,620,346	353,477,421
	LSU - ALEXANDRIA CAMPUS	0	0	0
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	109,056,971	109,092,670	147,941,750
	LSU - EUNICE CAMPUS	359	591	591
	PAUL M HEBERT LAW CENTER	0	0	0
	LSU - AGRICULTURAL CENTER	0	0	0
	PENNINGTON BIOMEDICAL RESEARCH CTR.	0	0	0
	LSUHSC - HEALTH CARE SERVICES DIVISION	8,273,810	8,402,681	10,713,856
	E A CONWAY MEDICAL CENTER	25,499,526	26,070,316	32,668,353
	EARL K LONG MEDICAL CENTER	26,852,190	27,232,746	34,235,528
	HUEY P LONG MEDICAL CENTER	11,553,286	11,829,293	14,355,241
	UNIVERSITY MEDICAL CENTER	16,463,130	16,822,547	20,719,886
	W O MOSS REGIONAL MEDICAL CENTER	5,327,472	5,490,257	6,632,698
	LALLIE KEMP REGIONAL MEDICAL CENTER	17,011,915	17,114,287	23,238,843
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	4,806,203	4,940,738	6,044,217
	LEONARD t CHABERT MEDICAL CENTER	12,767,797	13,018,406	16,358,551
	MEDICAL CENTER OF LA - NEW ORLEANS	95,042,024	96,242,845	120,198,240
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	120,682,533	122,035,167	159,922,122
	LSU - SHREVEPORT	21,360	22,814	22,814
	Total - LSU	724,054,034	732,935,704	946,530,111
20-C-2	University of Louisiana System:			
	GRAMBLING STATE UNIVERSITY	48,264,276	48,292,450	63,881,672
	LA TECH UNIVERSITY	106,808,739	106,309,358	145,390,527
	MCNEESE STATE UNIVERSITY	65,610,741	65,203,778	89,034,369
	NICHOLLS STATE UNIVERSITY	75,306,369	75,070,600	101,393,281
	NORTHWESTERN STATE UNIVERSITY	72,616,595	72,088,806	99,696,138
	SOUTHEASTERN LA UNIVERSITY	124,076,536	123,250,220	170,722,996
	UNIVERSITY OF LA @ LAFAYETTE	169,763,794	168,210,442	236,157,792
	UNIVERSITY OF LA @ MONROE	87,776,029	87,580,010	118,123,586
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	2,255,915	2,237,138	3,170,935
	UNIVERSITY OF NEW ORLEANS	94,843,945	94,363,136	128,913,342
	Total - ULS	847,322,939	842,605,938	1,156,484,638
20-C-3	Southern University System:			
	SOUTHERN UNIVERSITY - BATON ROUGE	118,444,426	118,312,251	158,252,230

Exhibit A

OSRAP #	Employer Name	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
	SOUTHERN UNIVERSITY - NEW ORLEANS	22,089,446	22,036,675	29,483,934
	SOUTHERN UNIVERSITY-SHREVEPORT	16,208,491	16,140,222	22,178,814
	Total Southern	156,742,363	156,489,148	209,914,978
20-C-5	BOARD OF REGENTS	23,228,594	23,071,071	32,468,181
	TOTAL OGB PLAN - COMPONENT UNITS	1,946,473,147	1,949,241,826	2,618,410,373
	FIDUCIARY FUNDS			
8C01	Louisiana School Employees' Retirement System (571) - LSERS	5,522,724	5,535,420	7,417,253
8C02	Louisiana State Employees' Retirement System (572) - LASERS	15,503,170	15,287,473	22,527,608
8C03	Louisiana Teachers' Retirement System (573) - TRSL	22,284,659	22,117,049	31,322,326
8C04	Louisiana State Police Retirement System (575) - LSPRS	294,606	290,875	413,720
TOTAL		7,360,415,824	7,359,470,413	10,046,263,437

Future Amortization for the OGB OPEB Plan for FY 2019

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
PRIMARY GOVERNMENT										
2019	01-100	8100	EXECUTIVE OFFICE	(3,315)	(3,315)	42,793	42,677	0	0	78,840
2019	01-101	8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0
2019	01-102	8102	INSPECTOR GENERAL	(24,619)	(24,619)	(15,539)	(3,579)	0	0	(68,355)
2019	01-103	8103	MENTAL HEALTH ADVOCACY SERVICE	(74,085)	(74,085)	(49,262)	(13,175)	0	0	(210,606)
2019	01-106	8106	LOUISIANA TAX COMMISSION	(86,130)	(86,130)	(27,982)	12,846	0	0	(187,397)
2019	01-107	8107	DIVISION OF ADMINISTRATION (includes Office of State Human Capital Management)	(1,296,271)	(1,296,271)	(524,379)	94,069	0	0	(3,022,852)
2019	01-111	8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(526,151)	(526,151)	(338,249)	(82,400)	0	0	(1,472,952)
2019	01-112	8112	DEPARTMENT OF MILITARY AFFAIRS	(1,135,175)	(1,135,175)	(855,803)	(298,960)	0	0	(3,425,113)
2019	01-116	8116	LOUISIANA PUBLIC DEFENDER BOARD	(27,144)	(27,144)	(14,541)	(1,454)	0	0	(70,284)
2019	01-129	8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(123,551)	(123,551)	(74,309)	(14,427)	0	0	(335,839)
2019	01-133	8133	OFFICE OF ELDERLY AFFAIRS	(136,388)	(136,388)	(70,110)	(4,465)	0	0	(347,352)
2019	01-254	8254	LOUISIANA STATE RACING COMMISSION	(160,302)	(160,302)	(129,804)	(50,826)	0	0	(501,234)
2019	01-255	8255	OFFICE OF FINANCIAL INSTITUTIONS	(488,675)	(488,675)	(359,802)	(120,420)	0	0	(1,457,573)
2019	03-130	8130	DEPARTMENT OF VETERANS AFFAIRS	(286,499)	(286,499)	(215,977)	(75,440)	0	0	(864,416)
2019	03-131	8131	LOUISIANA WAR VETERANS HOME	(345,696)	(345,696)	(264,011)	(94,305)	0	0	(1,049,707)
2019	03-132	8132	NORTHEAST LOUISIANA WAR VETERANS HOME	(327,991)	(327,991)	(268,810)	(107,090)	0	0	(1,031,883)
2019	03-134	8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	(148,153)	(148,153)	(98,214)	(26,058)	0	0	(420,578)
2019	03-135	8135	NORTHWEST LOUISIANA WAR VETERANS HOME	(112,599)	(112,599)	(67,533)	(12,967)	0	0	(305,698)
2019	03-136	8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	(151,929)	(151,929)	(117,135)	(42,509)	0	0	(463,502)
2019	04-139	8139	SECRETARY OF STATE	(1,977,548)	(1,977,548)	(1,362,582)	(397,460)	0	0	(5,715,136)
2019	04-141	8141	OFFICE OF THE ATTORNEY GENERAL	(1,339,762)	(1,339,762)	(910,472)	(257,102)	0	0	(3,847,097)
2019	04-146	8146	LIEUTENANT GOVERNOR	38,461	38,461	48,865	29,235	0	0	155,022
2019	04-147	8147	STATE TREASURER	(226,936)	(226,936)	(131,381)	(21,588)	0	0	(606,840)
2019	04-158	8158	PUBLIC SERVICE COMMISSION	(279,589)	(279,589)	(176,601)	(40,768)	0	0	(776,547)
2019	04-160	8160	AGRICULTURE AND FORESTRY	(3,609,514)	(3,609,514)	(2,518,354)	(755,563)	0	0	(10,492,945)
2019	04-165	8165	COMMISSIONER OF INSURANCE	(1,350,253)	(1,350,253)	(1,004,755)	(342,916)	0	0	(4,048,177)
2019	05-251	8251	DED-OFFICE OF SECRETARY	(206,631)	(206,631)	(150,651)	(49,489)	0	0	(613,401)
2019	05-252	8252	DED - OFFICE OF BUSINESS DEVELOPMENT	(74,149)	(74,149)	(27,232)	8,038	0	0	(167,492)
2019	12-440	8440	OFFICE OF REVENUE	(3,076,337)	(3,076,337)	(2,076,555)	(576,840)	0	0	(8,806,069)
2019	17-560	8560	STATE CIVIL SERVICE	(427,808)	(427,808)	(268,324)	(60,554)	0	0	(1,184,495)
2019	17-561	8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(56,966)	(56,966)	(35,287)	(7,637)	0	0	(156,857)
2019	17-562	8562	ETHICS ADMINISTRATION	31,923	31,923	61,820	44,708	0	0	170,373
2019	17-565	8565	BOARD OF TAX APPEALS	24,871	24,871	31,894	19,189	0	0	100,826
2019	20-906	8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0
2019	23-CA5	309	COURT OF APPEAL, FIFTH CIRCUIT	(222,255)	(222,255)	(146,318)	(38,111)	0	0	(628,939)
2019	23-CA1	302	COURT OF APPEAL, FIRST CIRCUIT	(105,580)	(105,580)	(11,081)	38,075	0	0	(184,166)

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
2019	23-CA4	308	COURT OF APPEAL, FOURTH CIRCUIT	(204,157)	(204,157)	(134,463)	(35,065)	0	0	(577,842)
2019	23-CA2	304	COURT OF APPEAL, SECOND CIRCUIT	(109,067)	(109,067)	(73,913)	(20,732)	0	0	(312,779)
2019	23-CA3	307	COURT OF APPEAL, THIRD CIRCUIT	(240,205)	(240,205)	(163,048)	(45,914)	0	0	(689,371)
2019	23-949	301	SUPREME COURT	(202,818)	(202,818)	(111,192)	(13,307)	0	0	(530,135)
2019	23-CA1	317	JUDGES - 1ST CIRCUIT COURT OF APPEAL	(69,668)	(69,668)	(51,177)	(17,054)	0	0	(207,567)
2019	23-CA4	318	JUDGES - 4TH CIRCUIT COURT OF APPEAL	25,930	25,930	45,230	31,523	0	0	128,614
2019	23-CA2	342	JUDGES - 2ND CIRCUIT COURT OF APPEAL	(15,431)	(15,431)	(2,204)	5,003	0	0	(28,062)
2019	23-CA3	343	JUDGES - 3RD CIRCUIT COURT OF APPEAL	(32,125)	(32,125)	(20,727)	(5,104)	0	0	(90,080)
2019	23-CA5	344	JUDGES - 5TH CIRCUIT COURT OF APPEAL	(29,241)	(29,241)	(21,842)	(7,506)	0	0	(87,831)
2019	21-800	8800	OFFICE OF GROUP BENEFITS	(534,266)	(534,266)	(386,747)	(125,289)	0	0	(1,580,568)
2019	21-804	8804	OFFICE OF RISK MANAGEMENT	(324,946)	(324,946)	(241,533)	(82,268)	0	0	(973,692)
2019	SA-951	414	HOUSE OF REPRESENTATIVES	(91,280)	(91,280)	(54,490)	(10,265)	0	0	(247,316)
2019	SA-960	415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	(1,155)	(1,155)	(687)	(128)	0	0	(3,125)
2019	SA-955	8955	LEGISLATIVE FISCAL OFFICE	(6,806)	(6,806)	(5,272)	(1,928)	0	0	(20,811)
2019	SA-962	205	LOUISIANA STATE LAW INSTITUTE	10,294	10,294	18,972	13,492	0	0	53,052
2019	SA 954	8954	OFFICE OF THE LEGISLATIVE AUDITOR	(1,120,705)	(1,120,705)	(946,460)	(392,810)	0	0	(3,580,681)
2019	SA 952	413	SENATE	(176,860)	(176,860)	(125,816)	(39,349)	0	0	(518,886)
2019	06-261	8261	DCRT - OFFICE OF THE SECRETARY	(44,469)	(44,469)	2,957	23,367	0	0	(62,614)
2019	06-262	8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(229,178)	(229,178)	(143,234)	(31,951)	0	0	(633,541)
2019	06-263	8263	DCRT - OFFICE OF STATE MUSEUMS	(192,653)	(192,653)	(138,534)	(44,289)	0	0	(568,129)
2019	06-264	8264	DCRT- OFFICE OF STATE PARKS	(760,657)	(760,657)	(488,011)	(118,169)	0	0	(2,127,494)
2019	06-265	8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(81,218)	(81,218)	(48,919)	(9,552)	0	0	(220,906)
2019	06-267	8267	DCRT - OFFICE OF TOURISM	(184,705)	(184,705)	(134,659)	(44,231)	0	0	(548,301)
2019	07-273	8273	DOTD - ADMINISTRATION	(937,277)	(937,277)	(585,181)	(130,084)	0	0	(2,589,820)
2019	07-276	8276	DOTD - ENGINEERING & OPERATIONS	(21,316,890)	(21,316,890)	(14,684,166)	(4,280,826)	0	0	(61,598,773)
2019	08-400	8400	DPSC - CORRECTIONS - ADMINISTRATION	(3,256,445)	(3,256,445)	(810,113)	724,025	0	0	(6,598,977)
2019	08-401	8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0	0	0	0	0	0
2019	08-402	8402	DPSC - LOUISIANA STATE PENITENTIARY	(4,280,457)	(4,280,457)	(3,226,143)	(1,126,465)	0	0	(12,913,523)
2019	08-403	8403	DPSC - OFFICE OF JUVENILE JUSTICE	(2,675,369)	(2,675,369)	(1,791,890)	(488,186)	0	0	(7,630,815)
2019	08-405	8405	DPSC - RAMOND LABORDE CORRECTIONAL CTR.	(1,704,709)	(1,704,709)	(1,421,339)	(579,883)	0	0	(5,410,641)
2019	08-406	8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	(505,734)	(505,734)	(314,929)	(69,401)	0	0	(1,395,798)
2019	08-408	8408	DPSC - ALLEN	169,410	169,410	176,033	91,073	0	0	605,926
2019	08-409	8409	DPSC - DIXON CORRECTIONAL CENTER	(1,365,883)	(1,365,883)	(901,617)	(236,532)	0	0	(3,869,914)
2019	08-412	8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	0	0	0	0	0	0	0
2019	08-413	8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	(1,399,299)	(1,399,299)	(978,522)	(295,056)	0	0	(4,072,176)
2019	08-414	8414	DPSC - DAVID WADE CORRECTIONAL CENTER	(694,036)	(694,036)	(462,145)	(124,047)	0	0	(1,974,264)
2019	08-415	8415	DPSC - ADULT PROBATION AND PAROLE	(2,829,523)	(2,829,523)	(1,957,900)	(576,662)	0	0	(8,193,609)
2019	08-416	8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	(891,374)	(891,374)	(615,356)	(180,285)	0	0	(2,578,390)
2019	08-418	8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(743,791)	(743,791)	(538,069)	(174,087)	0	0	(2,199,738)
2019	08-419	8419	DPSC - OFFICE OF STATE POLICE	(7,828,309)	(7,828,309)	(4,003,924)	(236,861)	0	0	(19,897,403)
2019	08-420	8420	DPSC - OFFICE OF MOTOR VEHICLES	(2,694,944)	(2,694,944)	(1,898,955)	(582,098)	0	0	(7,870,941)

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
2019	08-422	8422	DPSC - OFFICE OF STATE FIRE MARSHALL	(779,517)	(779,517)	(606,792)	(223,677)	0	0	(2,389,504)
2019	08-423	8423	DPSC - LOUISIANA GAMING CONTROL BOARD	(14,898)	(14,898)	(10,362)	(3,088)	0	0	(43,247)
2019	08-424	8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(66,710)	(66,710)	(56,980)	(23,999)	0	0	(214,399)
2019	08-425	8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(89,841)	(89,841)	(67,213)	(23,163)	0	0	(270,057)
2019	17-563	8563	STATE POLICE COMMISSION	(17,300)	(17,300)	(10,928)	(2,523)	0	0	(48,050)
2019	09-303	8303	LDH - DEVELOPMENTAL DISABILITIES COUNCIL	(20,824)	(20,824)	(10,027)	(30)	0	0	(51,705)
2019	09-305	8305	LDH - MEDICAL VENDOR ADMINISTRATION	(4,940,137)	(4,940,137)	(3,463,595)	(1,050,317)	0	0	(14,394,187)
2019	09-307	8307	LDH-OFFICE OF THE SECRETARY	(1,455,922)	(1,455,922)	(836,762)	(132,615)	0	0	(3,881,222)
2019	09-320	8320	LDH - OFFICE OF AGING AND ADULT SERVICES	(1,329,584)	(1,329,584)	(815,167)	(170,160)	0	0	(3,644,494)
2019	09-324	8324	LDH - LOUISIANA EMERGENCY RESPONSE NETWORK	(633)	(633)	3,698	3,848	0	0	6,279
2019	09-326	8326	LDH - OFFICE OF PUBLIC HEALTH	(5,943,999)	(5,943,999)	(4,230,122)	(1,324,041)	0	0	(17,442,160)
2019	09-330	8330	LDH - OFFICE OF MENTAL HEALTH	(8,113,168)	(8,113,168)	(6,088,557)	(2,109,843)	0	0	(24,424,737)
2019	09-340	8340	LDH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(7,117,794)	(7,117,794)	(5,414,852)	(1,921,453)	0	0	(21,571,893)
2019	10-360	8360	DSS-OFFICE FOR CHILDREN AND FAMILY	(17,990,048)	(17,990,048)	(12,950,338)	(4,149,149)	0	0	(53,079,582)
2019	01-109	8109	OFFICE OF COASTAL PROTECTION & RESTORATION	(342,319)	(342,319)	(136,902)	26,357	0	0	(795,183)
2019	11-431	8431	DNR - OFFICE OF THE SECRETARY	(279,239)	(279,239)	(173,693)	(38,133)	0	0	(770,305)
2019	11-432	8432	DNR - OFFICE OF CONSERVATION	(566,075)	(566,075)	(344,406)	(69,894)	0	0	(1,546,449)
2019	11-434	8434	DNR - OFFICE OF MINERAL RESOURCES	(226,386)	(226,386)	(136,598)	(26,858)	0	0	(616,228)
2019	11-435	8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	(111,173)	(111,173)	(47,499)	5,638	0	0	(264,206)
2019	13-856	8856	DEQ	(3,348,179)	(3,348,179)	(2,178,878)	(549,761)	0	0	(9,424,996)
2019	14-474	8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	(4,501,468)	(4,501,468)	(3,042,946)	(848,309)	0	0	(12,894,191)
2019	16-511	8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	(460,791)	(460,791)	(406,707)	(178,392)	0	0	(1,506,679)
2019	16-512	8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	(2,007,573)	(2,007,573)	(1,227,426)	(253,645)	0	0	(5,496,217)
2019	16-513	8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(1,001,965)	(1,001,965)	(712,219)	(222,381)	0	0	(2,938,530)
2019	16-514	8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(682,620)	(682,620)	(394,837)	(64,595)	0	0	(1,824,672)
2019	19-653	8653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	(1,004,814)	(1,004,814)	(719,613)	(228,175)	0	0	(2,957,415)
2019	19-655	8655	LOUISIANA SPECIAL EDUCATION CENTER	(625,113)	(625,113)	(418,990)	(114,361)	0	0	(1,783,576)
2019	19-657	8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(366,685)	(366,685)	(280,773)	(100,735)	0	0	(1,114,878)
2019	19-658	8658	THRIVE ACADEMY	32,101	32,101	34,784	18,631	0	0	117,617
2019	19-662	8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(208,838)	(208,838)	(113,118)	(12,380)	0	0	(543,173)
2019	19-666	8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	(40,154)	(40,154)	(25,922)	(6,392)	0	0	(112,623)
2019	19-673	8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(42,573)	(42,573)	30,222	48,708	0	0	(6,216)
2019	19-678	8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(2,203,763)	(2,203,763)	(1,620,120)	(540,686)	0	0	(6,568,332)
2019	19-682	8682	DOE - RECOVERY SCHOOL DISTRICT	(304,459)	(304,459)	(270,715)	(119,783)	0	0	(999,417)
2019	19-699	8699	DOE - SPECIAL SCHOOL DISTRICTS	(862,479)	(862,479)	(672,032)	(248,117)	0	0	(2,645,109)
2019	16-9	607	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0	0	0	0
			Subtotal	(142,917,706)	(142,917,706)	(96,782,047)	(27,097,640)	-	-	(409,715,099)

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Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
2019	6-4	8816	DIVISION OF ADMINISTRATIVE LAW	(13,626)	(13,626)	39,234	44,013	0	0	55,995
2019	6-6	8829	OFFICE OF AIRCRAFT SERVICES	(13,337)	(13,337)	(6,592)	(183)	0	0	(33,450)
2019	6-7	8815	OFFICE OF TECHNOLOGY SERVICES	(2,818,059)	(2,818,059)	(1,653,157)	(288,931)	0	0	(7,578,205)
2019	6-7	8805	Administrative Services (now part of 815)	(191,184)	(191,184)	(159,010)	(64,656)	0	0	(606,034)
2019	6-7	8808	Office of Telecommunication Services (now part of 815)	(235,900)	(235,900)	(181,808)	(65,938)	0	0	(719,547)
2019	6-8	8821	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	(69,385)	(69,385)	(44,686)	(10,943)	0	0	(194,398)
2019	6-9	8820	OFFICE OF STATE PROCUREMENT	(135,259)	(135,259)	(43,841)	20,273	0	0	(294,086)
			Subtotal	(3,476,750)	(3,476,750)	(2,049,859)	(366,366)	0	0	(9,369,726)
2019	7-13		LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)							
2019		8643	BATON ROUGE COMMUNITY COLLEGE	(872,359)	(872,359)	(560,184)	(136,012)	0	0	(2,440,914)
2019		8644	BOSSIER PARISH COMMUNITY COLLEGE	(657,882)	(657,882)	(427,600)	(107,516)	0	0	(1,850,881)
2019		8641	DELGADO COMMUNITY COLLEGE	(2,113,693)	(2,113,693)	(1,481,901)	(449,355)	0	0	(6,158,641)
2019		8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(59,978)	(59,978)	26,545	53,205	0	0	(40,206)
2019		7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0	0	0	0	0	0
2019		8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	101,378	101,378	207,261	152,500	0	0	562,518
2019		7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	(1,054,675)	(1,054,675)	(874,798)	(354,379)	0	0	(3,338,526)
2019		7702	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0	0	0	0	0	0
2019		7703	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	(2,182,554)	(2,182,554)	(2,181,782)	(1,090,534)	0	0	(7,637,424)
2019		7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	(209,493)	(209,493)	(119,613)	(18,323)	0	0	(556,922)
2019		7704	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0	0	0	0	0	0	0
2019		7708	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0	0	0	0	0	0	0
2019		7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	(340,721)	(340,721)	(292,847)	(124,328)	0	0	(1,098,618)
2019		8647	LOUISIANA DELTA COMMUNITY COLLEGE	(877,137)	(877,137)	(712,176)	(279,952)	0	0	(2,746,403)
2019		1967	NUNEZ COMMUNITY COLLEGE	(167,242)	(167,242)	(77,932)	2,253	0	0	(410,163)
2019		8646	RIVER PARISHES COMMUNITY COLLEGE	451,051	451,051	534,942	306,190	0	0	1,743,234
2019		8645	SOUTH LA COMMUNITY COLLEGE	188,948	188,948	497,418	391,079	0	0	1,266,395
2019		8751	SOWELA TECHNICAL COMMUNITY COLLEGE	(231,711)	(231,711)	(91,425)	19,034	0	0	(535,813)
2019			Total LCTCS	(8,026,068)	(8,026,068)	(5,554,093)	(1,636,136)	0	0	(23,242,365)
2019	7-10	8807	FEDERAL PROPERTY ASSISTANCE	(82,379)	(82,379)	(69,605)	(28,907)	0	0	(263,269)
2019	7-11	8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	(1,962)	(1,962)	34,297	33,884	0	0	64,257
2019	7-12	8811	PRISON ENTERPRISES	(281,213)	(281,213)	(132,451)	2,433	0	0	(692,444)

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
2019	7-15-1	4003	BARBERS EXAMINERS BOARD (used prior year figures b/c it has a Dec YE)	(10,342)	(10,342)	(4,406)	537	0	0	(24,553)
2019	7-15-3	1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(1,641)	(1,641)	(306)	463	0	0	(3,126)
2019	7-15-4	4022	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0
2019	7-15-5	4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(6,364)	(6,364)	(3,369)	(302)	0	0	(16,398)
2019	7-15-6	4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(38,836)	(38,836)	(33,656)	(14,437)	0	0	(125,765)
2019	7-15-10A	4026	LOUISIANA BEHAVIOR ANALYST BOARD	655	655	764	432	0	0	2,505
2019	7-15-11	1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	29,140	29,140	30,566	15,941	0	0	104,787
2019	7-15-12	1107	LOUISIANA BOARD OF PHARMACY	(46,207)	(46,207)	(30,084)	(7,601)	0	0	(130,100)
2019	7-15-13	4038	LOUISIANA CEMETERY BOARD (used prior year figures b/c it has a Dec YE)	(16,321)	(16,321)	(11,935)	(3,944)	0	0	(48,521)
2019	7-15-14	1205	LOUISIANA TAX FREE SHOPPING COMMISSION	(201)	(201)	5,595	5,472	0	0	10,666
2019	7-15-17	1106	LOUISIANA REAL ESTATE COMMISSION	(59,998)	(59,998)	(35,627)	(6,565)	0	0	(162,189)
2019	7-15-21	4004	LOUISIANA STATE BOARD OF DENTISTRY	(16,765)	(16,765)	(9,637)	(1,529)	0	0	(44,696)
2019	7-15-23	4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	(8,340)	(8,340)	(4,350)	(333)	0	0	(21,363)
2019	7-15-26	4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(204,235)	(204,235)	(154,874)	(54,655)	0	0	(617,999)
2019	7-15-27	4016	LOUISIANA STATE BOARD OF NURSING	107,278	107,278	156,391	100,863	0	0	471,811
2019	7-15-30	4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(72,904)	(72,904)	(58,158)	(22,273)	0	0	(226,239)
2019	7-15-31	4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(15,422)	(15,422)	(8,791)	(1,334)	0	0	(40,970)
2019	7-15-32	1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	1,094	1,094	1,983	1,402	0	0	5,574
2019	7-15-35	4042	RADIOLOGIC TECHNOLOGY BOARD	453	453	1,134	882	0	0	2,922
2019	7-15-36	4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(8,718)	(8,718)	(2,208)	1,900	0	0	(17,744)
2019	7-15-38	4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	(2,245)	(2,245)	(1,529)	(434)	0	0	(6,454)
2019	7-15-39	4019	STATE BOARD OF VETERINARY MEDICINE	(482)	(482)	171	387	0	0	(406)
2019	7-15-45	1109	CHIROPRACTIC EXAMINERS BOARD	(8,619)	(8,619)	(6,202)	(1,986)	0	0	(25,427)
2019	7-15-49	4047	LA BD OF DIETETICS & NUTRITION	733	733	761	394	0	0	2,620
2019	7-15-51	4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	(18,470)	(18,470)	(16,955)	(7,779)	0	0	(61,674)
2019	7-15-54	4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	(8,449)	(8,449)	(5,334)	(1,230)	0	0	(23,463)
2019	7-15-57	4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(16,569)	(16,569)	(12,241)	(4,123)	0	0	(49,503)
2019	7-15-59	4015	LOUISIANA BOARD OF MASSAGE THERAPY	614	614	1,851	1,496	0	0	4,574
			Subtotal	(786,717)	(786,717)	(368,207)	9,054	0	0	(1,932,587)
			TOTAL OGB PLAN PRIMARY GOVERNMENT	(155,207,241)	(155,207,241)	(104,754,206)	(29,091,088)	0	0	(444,259,777)

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
DISCRETE COMPONENT UNITS										
2019	20-1	8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	(728,786)	(728,786)	(490,859)	(135,616)	0	0	(2,084,046)
2019	20-1A	8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(288,316)	(288,316)	(128,948)	9,080	0	0	(696,500)
2019	20-1B	8325	ACADIANA AREA HUMAN SERVICES DISTRICT	(399,035)	(399,035)	(265,483)	(71,102)	0	0	(1,134,655)
2019	20-1C	8376	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(244,357)	(244,357)	(157,051)	(38,231)	0	0	(683,996)
2019	20-2	1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE so used p	(210,929)	(210,929)	(163,483)	(59,844)	0	0	(645,186)
2019	20-7	8654	HEALTH EDUCATION AUTHORITY OF LOUISIANA	(18,839)	(18,839)	(16,659)	(7,323)	0	0	(61,659)
2019	20-9	8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(285,718)	(285,718)	(153,233)	(15,469)	0	0	(740,138)
				0	0	0	0	0	0	0
2019	20-11-14	4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val repoi	(110,413)	(110,413)	(94,587)	(39,989)	0	0	(355,402)
2019	20-11-16	8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(83,485)	(83,485)	(56,187)	(15,494)	0	0	(238,652)
2019	20-11-29	4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(35,621)	(35,621)	(29,565)	(11,988)	0	0	(112,795)
2019	20-11-4	4010	STATE PLUMBING BOARD OF LOUISIANA	(33,368)	(33,368)	(29,357)	(12,828)	0	0	(108,922)
2019	20-11-58	4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMIN	(1,003)	(1,003)	165	621	0	0	(1,220)
2019	20-12	8375	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(258,068)	(258,068)	(186,170)	(59,902)	0	0	(762,208)
2019	20-14-10	3644	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	(19,628)	(19,628)	(12,755)	(3,206)	0	0	(55,218)
2019	20-14-13	3654	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figi	1,392	1,392	2,151	1,427	0	0	6,361
2019	20-14-14	3649	PONTCHARTRAIN LEVEE DISTRICT	(206,695)	(206,695)	(145,998)	(44,985)	0	0	(604,373)
2019	20-14-16	3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(148,962)	(148,962)	(95,914)	(23,474)	0	0	(417,310)
2019	20-14-19	3643	SOUTH LAFOURCHE LEVEE DISTRICT	(49,667)	(49,667)	(32,037)	(7,881)	0	0	(139,252)
2019	20-14-2	3640	ATCHAFALAYA BASIN LEVEE DISTRICT	(314,545)	(314,545)	(206,317)	(53,208)	0	0	(888,615)
2019	20-14-5	3642	CADDO LEVEE DISTRICT	(19,383)	(19,383)	(12,390)	(2,967)	0	0	(54,123)
2019	20-14-7	3645	FIFTH LOUISIANA LEVEE DISTRICT	(8,763)	(8,763)	(3,014)	1,146	0	0	(19,394)
2019	20-14-8	3646	LAFOURCHE BASIN LEVEE DISTRICT	(93,981)	(93,981)	(56,499)	(10,950)	0	0	(255,411)
2019	20-18	6601	LOUISIANA HOUSING CORPORATION	(373,922)	(373,922)	(261,202)	(78,577)	0	0	(1,087,622)
2019	20-26	8304	METROPOLITAN HUMAN SERVICES AUTHORITY	(494,320)	(494,320)	(368,182)	(125,873)	0	0	(1,482,695)
2019	20-26B	8377	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(351,288)	(351,288)	(268,944)	(96,467)	0	0	(1,067,987)
2019	20-27	8310	NORTHEAST DELTA HUMAN SVC AUTH	(427,710)	(427,710)	(329,261)	(119,192)	0	0	(1,303,873)
2019	20-28-1	3658	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	(269,310)	(269,310)	(185,920)	(54,472)	0	0	(779,012)
2019	20-28-1	3659	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	26,194	26,194	40,041	26,412	0	0	118,839
2019	20-28-1	3647	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	(164,830)	(164,830)	(135,216)	(53,940)	0	0	(518,816)
2019	20-28-1	3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST	(7,206)	(7,206)	23,543	25,963	0	0	35,094
2019	20-28-2	3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST	(71,988)	(71,988)	(16,354)	17,500	0	0	(142,831)
2019	20-28-2	3655	WEST JEFFERSON LEVEE DISTRICT - combine with WEST	30,931	30,931	44,088	28,116	0	0	134,066
2019	20-31	8813	SABINE RIVER AUTHORITY	(238,973)	(238,973)	(182,206)	(64,903)	0	0	(725,054)
2019	20-32	8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	(399,836)	(399,836)	(251,725)	(57,503)	0	0	(1,108,901)
2019	20-C-1		LSU System							

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
2019		1901	*LSU - BATON ROUGE	(9,463,102)	(9,463,102)	(7,185,738)	(2,541,778)	0	0	(28,653,720)
2019		1902	LSU - ALEXANDRIA CAMPUS	108,237	108,237	108,237	54,118	0	0	378,828
2019		1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(2,570,798)	(2,570,798)	(1,552,069)	(305,852)	0	0	(6,999,517)
2019		1906	LSU - EUNICE CAMPUS	38,662	38,662	38,667	19,336	0	0	135,326
2019		1908	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0
2019		1909	LSU - AGRICULTURAL CENTER	655,365	655,365	655,365	327,683	0	0	2,293,778
2019		1920	PENNINGTON BIOMEDICAL RESEARCH CTR.	17,434	17,434	17,434	8,717	0	0	61,017
2019		8308	LSUHSC - HEALTH CARE SERVICES DIVISION	(133,628)	(133,628)	(72,468)	(8,007)	0	0	(347,732)
2019		8312	E A CONWAY MEDICAL CENTER	(655,259)	(655,259)	(510,345)	(188,289)	0	0	(2,009,151)
2019		8313	EARL K LONG MEDICAL CENTER	(882,484)	(882,484)	(727,538)	(292,256)	0	0	(2,784,761)
2019		8314	HUEY P LONG MEDICAL CENTER	(176,827)	(176,827)	(111,486)	(25,585)	0	0	(490,726)
2019		8315	UNIVERSITY MEDICAL CENTER	(479,379)	(479,379)	(406,041)	(169,172)	0	0	(1,533,972)
2019		8316	W O MOSS REGIONAL MEDICAL CENTER	(168,602)	(168,602)	(142,271)	(58,983)	0	0	(538,459)
2019		8317	LALLIE KEMP REGIONAL MEDICAL CENTER	(613,372)	(613,372)	(441,139)	(141,078)	0	0	(1,808,960)
2019		8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	(132,362)	(132,362)	(107,084)	(41,875)	0	0	(413,682)
2019		8321	LEONARD J CHABERT MEDICAL CENTER	(328,206)	(328,206)	(252,763)	(91,561)	0	0	(1,000,736)
2019		8322	MEDICAL CENTER OF LA - NEW ORLEANS	(2,137,013)	(2,137,013)	(1,634,072)	(584,909)	0	0	(6,493,008)
2019		8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(3,222,447)	(3,222,447)	(2,321,603)	(745,027)	0	0	(9,511,524)
2019		8606	LSU - SHREVEPORT	117,173	117,173	117,356	58,763	0	0	410,464
2019			Total - LSU	(20,026,609)	(20,026,609)	(14,527,559)	(4,725,756)	0	0	(59,306,532)
2019	20-C-2		University of Louisiana System:							
2019		8623	GRAMBLING STATE UNIVERSITY	(1,990,235)	(1,990,235)	(1,551,920)	(573,660)	0	0	(6,106,049)
2019		8625	LA TECH UNIVERSITY	(2,985,570)	(2,985,570)	(1,959,714)	(506,385)	0	0	(8,437,240)
2019		8627	MCNEESE STATE UNIVERSITY	(2,320,056)	(2,320,056)	(1,676,022)	(540,765)	0	0	(6,856,899)
2019		8621	NICHOLLS STATE UNIVERSITY	(2,409,957)	(2,409,957)	(1,693,492)	(516,070)	0	0	(7,029,476)
2019		8631	NORTHWESTERN STATE UNIVERSITY	(1,994,075)	(1,994,075)	(1,236,375)	(268,480)	0	0	(5,493,005)
2019		8634	SOUTHEASTERN LA UNIVERSITY	(3,216,847)	(3,216,847)	(1,930,179)	(371,243)	0	0	(8,735,116)
2019		8640	UNIVERSITY OF LA @ LAFAYETTE	(4,639,687)	(4,639,687)	(2,868,371)	(616,655)	0	0	(12,764,400)
2019		8629	UNIVERSITY OF LA @ MONROE	(3,041,900)	(3,041,900)	(2,220,418)	(731,064)	0	0	(9,035,282)
2019		8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(9,830)	(9,830)	15,528	19,468	0	0	15,336
2019		8603	UNIVERSITY OF NEW ORLEANS	(2,837,136)	(2,837,136)	(1,919,704)	(536,421)	0	0	(8,130,396)
2019			Total - ULS	(25,445,293)	(25,445,293)	(17,040,667)	(4,641,275)	0	0	(72,572,527)
2019	20-C-3		Southern University System:							
2019		8616	SOUTHERN UNIVERSITY - BATON ROUGE	(3,780,689)	(3,780,689)	(2,659,353)	(812,137)	0	0	(11,032,867)
2019		8617	SOUTHERN UNIVERSITY - NEW ORLEANS	(498,162)	(498,162)	(299,416)	(57,979)	0	0	(1,353,719)
2019		8618	SOUTHERN UNIVERSITY-SHREVEPORT	(766,198)	(766,198)	(595,454)	(218,922)	0	0	(2,346,771)
2019			Total Southern	(5,045,049)	(5,045,049)	(3,554,223)	(1,089,037)	0	0	(14,733,357)

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2020	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Thereafter	Total of Amortization
2019	20-C-5	8671	BOARD OF REGENTS	74,608	74,608	307,931	261,653	0	0	718,799
2019			TOTAL OGB PLAN - COMPONENT UNITS	(56,742,770)	(56,742,770)	(39,040,047)	(11,349,535)	0	0	(163,875,123)
FIDUCIARY FUNDS										
2019	8C01	1801	Louisiana School Employees' Retirement System (571) - LSERS	(298,084)	(298,084)	(246,958)	(99,883)	0	0	(943,009)
2019	8C02	1803	Louisiana State Employees' Retirement System (572) - LASERS	(534,917)	(534,917)	(352,969)	(92,509)	0	0	(1,515,313)
2019	8C03	8586	Louisiana Teachers' Retirement System (573) - TRSL	(622,930)	(622,930)	(389,670)	(87,176)	0	0	(1,722,707)
2019	8C04	8587	Louisiana State Police Retirement System (575) - LSPRS	(4,884)	(4,884)	(913)	1,377	0	0	(9,305)

Exhibit C

Division of Administrative Law (ISIS agency # 816) - Sample FY 2019

		def outflow	def outflow	inflow	inflow	inflow	inflow	
Total OPEB Liability at 6/30 (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	DEFERRED OUTFLOW Ending Balance - Difference Between Contributions or Benefit Payments allocated by the Proportionate Share and Actual Contributions (Benefit Payments) (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance - DI Differences between Expected and Actual Experience (dollars)	DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars)	DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars)	DEFERRED INFLOW Ending Balance - Difference Between Contributions or Benefit Payments allocated by the Proportionate Share and Actual Contributions (Benefit Payments) (dollars)	Total OPEB Expense

Ending Balance 6-30-18	6,082,141.00		3,530	-	(321,405)	-		
Ending Balance 6-30-19	<u>6,640,684.00</u>	2,515.00	555,905	(28,945)	(447,404)	-	(26,077)	377,505
Difference	<u>(558,543)</u>		552,375	(28,945)	(125,999)	-	(26,077)	

Exhibit D

Division of Administrative Law (ISIS agency 816)

<u>Account</u>	Dr	(Cr)	<u>OPEB Liability</u> <u>check column</u>
<u>PY Entry (entry made in FY 2018)</u>			
PY Entry Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Date	160,551		
Cash/Payroll Expense or account that was debited when OPEB employer retiree benefit payments were made		(160,551)	
 <i>To reclassify employer OPEB benefit payments made subsequent to the measurement date of June 30, 2017 (during fiscal year ended June 30, 2018) to deferred outflows related to OPEB. (Estimated benefit payments made per the PY valuation spreadsheet).</i>			
<u>CY entries (entries made in FY 2019)</u>			
1) Beginning Net OPEB Liability 6-30-18			(6,082,141.00)
OPEB Expense	377,505		(377,505.00)
Deferred Outflows Related to OPEB - (FY 18) Benefit Payments Made Subsequent to Measurement Data (actual benefit payments or employer retiree insurance payments made)		(192,832)	192,832.00
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 State's Proportionate Share	552,375		(552,375.00)
Deferred Outflow Related to OPEB - Difference in benefit payments allocated by proportionate share and actual benefit payments	2,515		(2,515.00)
Deferred Inflow Related to OPEB- Difference b/n Expected and Actual Experience		(28,945)	28,945.00
Deferred Inflow - Changes in Assumptions		(125,999)	125,999.00
Deferred Inflow Related to OPEB- Change in State's Proportionate Share			-
Deferred Inflow Related to OPEB- Difference b/n change in proportionate share of benefit payments and actual benefit payments		(26,077)	26,077.00
OPEB Liability		(558,542.00)	
-	932,395.00	(932,395.00)	(6,640,683.00)

To record the current year OPEB expense and the deferred inflows and outflows related to OPEB.

			160,551.00	2018 Estimated benefit payments
2) Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Date	32,281		<u>(192,832.00)</u>	2018 Actual benefit payments
Cash/Payroll Expense or account that was debited when OPEB employer retiree benefit payments were made		32,281	(32,281.00)	

To post the difference between the estimated and the actual employer 2018 OPEB benefit payments made subsequent to the measurement date, June 30, 2017 (during the fiscal year ended June 30, 2018).

3) Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Date	151,572			
Cash/Payroll Expense or account that was debited when OPEB employer retiree benefit payments were made		(151,572)		

To reclassify employer OPEB benefit payments made subsequent to the measurement date of June 30, 2018 (during fiscal year ended June 30, 2019) to deferred outflows related to OPEB. (Use the actual benefit payments made this year instead of the estimated amount)

4) OPEB Liability - Non-current	151,572			
OPEB Liability - current		(151,572)		

To record the current portion of L-T OPEB Liability