

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

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

June 3, 2020

**OSRAP MEMORANDUM**

TO: Fiscal Officers  
All Proprietary Entities and Discrete Component Units

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 2020 (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 - 2020 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) may be used for your entities separately issued financial statements, but they are not needed for the AFR, since the actuary has provided OSRAP with this information.

The amounts reflected on the Schedule of Employer OPEB Amounts for the deferred inflows and deferred outflows are FY 2020 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.

June 3, 2020

Page 2 of 2

Last year, a new account line was added to record the current portion of the OPEB liability. The GASB allows the benefit payments made subsequent to the measurement date to be used as the current portion of OPEB liability for those entities with a 6/30 year-end. The OPEB liability, as of the measurement date 6/30/19, is reflected in the financial statements for the year-ended 6/30/20. 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.”

The attached OPEB schedule does not include the amount for the last journal entry in the example; i.e., CY contributions made subsequent to the measurement date. As a reminder, deferred outflows related to OPEB on your entity’s FY 2020 financial statements should equal the total of your agency’s deferred outflows shown on the OPEB schedule, plus the amount of the current year (FY 2020) OPEB benefit payments made subsequent to the measurement date. All of your agency’s deferred inflows related to the OGB OPEB is reflected in Exhibit A.

AA:MR

														CAFR Y/E 6/30/20 Measurement Y/E 6/30/19	
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)	
<b>PRIMARY GOVERNMENT</b>															
01-100	EXECUTIVE OFFICE	3,819,763	0.0696%	0.0659%	0.0037%	5,626,202	154,025	178,631		83,553	(780,681)	314,347	(36,387)	(165,598)	
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	
01-102	INSPECTOR GENERAL	826,784	0.0168%	0.0156%	0.0013%	1,327,786	37,286	43,243		20,226	(188,988)	110,304	15,793	(64,689)	
01-103	MENTAL HEALTH ADVOCACY SERVICE	2,080,489	0.0309%	0.0303%	0.0007%	2,582,636	68,476	79,415		37,146	(347,073)	58,398	(49,991)	(39,807)	
01-106	LOUISIANA TAX COMMISSION	1,722,462	0.0756%	0.0842%	-0.0085%	7,185,713	167,400	194,143		90,809	(848,475)	(729,288)	42,448	(261,974)	
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	28,041,445	1.1850%	1.2156%	-0.0306%	103,766,841	2,622,701	3,041,687		1,422,720	(13,293,267)	(2,612,443)	605,734	(4,045,099)	
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	11,064,276	0.1872%	0.1925%	-0.0053%	16,431,559	414,216	480,388		224,697	(2,099,469)	(455,766)	(481,256)	(61,939)	
01-112	DEPARTMENT OF MILITARY AFFAIRS	14,305,927	0.3206%	0.3079%	0.0126%	26,284,630	709,490	822,833		384,872	(3,596,077)	1,079,527	(535,146)	(395,266)	
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,052,162	0.0173%	0.0161%	0.0012%	1,375,861	38,240	44,349		20,744	(193,822)	99,015	(18,474)	(31,674)	
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF	2,069,799	0.0789%	0.0720%	0.0069%	6,144,418	174,518	202,398		94,670	(884,552)	586,534	(24,512)	(204,348)	
01-133	OFFICE OF ELDERLY AFFAIRS	2,913,186	0.0903%	0.0880%	0.0022%	7,515,513	199,835	231,759		108,403	(1,012,871)	191,870	(61,258)	(200,802)	
01-254	LOUISIANA STATE RACING COMMISSION	1,901,024	0.0324%	0.0347%	-0.0023%	2,960,060	71,664	83,112		38,875	(363,230)	(196,081)	(21,192)	(72,786)	
01-255	OFFICE OF FINANCIAL INSTITUTIONS	4,889,335	0.2133%	0.2037%	0.0096%	17,389,769	472,074	547,490		256,083	(2,392,727)	817,556	47,750	(666,820)	
03-130	DEPARTMENT OF VETERANS AFFAIRS	2,994,155	0.0973%	0.1011%	-0.0038%	8,632,823	215,387	249,796		116,840	(1,091,699)	(325,596)	31,675	(314,130)	
03-131	LOUISIANA VETERANS HOME	2,589,650	0.1233%	0.1279%	-0.0046%	10,919,679	272,903	316,500		148,040	(1,383,218)	(394,159)	(357,880)	0	
03-132	NORTHEAST LOUISIANA VETERANS HOME	2,732,273	0.0512%	0.0623%	-0.0111%	5,316,451	113,265	131,359		61,442	(574,087)	(947,970)	(43,161)	(105,372)	
03-134	SOUTHWEST LOUISIANA VETERANS HOME	3,314,359	0.0592%	0.0555%	0.0037%	4,734,900	130,938	151,855		71,029	(663,662)	315,203	(145,143)	(26,566)	
03-135	NORTHWEST LOUISIANA VETERANS HOME	3,040,604	0.0504%	0.0459%	0.0044%	3,919,044	111,446	129,250		60,455	(564,868)	379,292	(146,148)	0	
03-136	SOUTHEAST LOUISIANA VETERANS HOME	2,646,459	0.0386%	0.0401%	-0.0015%	3,425,304	85,436	99,084		46,346	(433,034)	(130,157)	(112,039)	0	
04-139	SECRETARY OF STATE	25,214,704	0.8190%	0.8013%	0.0177%	68,400,898	1,812,647	2,102,224		983,295	(9,187,474)	1,510,688	(957,427)	(1,419,647)	
04-141	OFFICE OF THE ATTORNEY GENERAL	25,549,868	0.5487%	0.5230%	0.0257%	44,643,292	1,214,485	1,408,504		658,814	(6,155,667)	2,197,925	(680,578)	(912,076)	
04-146	LIEUTENANT GOVERNOR	933,415	0.0172%	0.0176%	-0.0004%	1,504,787	38,131	44,223		20,685	(193,269)	(34,115)	2,473	(52,477)	
04-147	STATE TREASURER	3,270,643	0.1351%	0.1264%	0.0087%	10,791,750	298,979	346,741		162,185	(1,515,385)	739,488	(111,506)	(280,570)	
04-158	PUBLIC SERVICE COMMISSION	3,742,011	0.1458%	0.1461%	-0.0004%	12,474,118	322,650	374,195		175,026	(1,635,365)	(29,892)	28,656	(451,774)	
04-160	AGRICULTURE AND FORESTRY	25,663,344	1.6076%	1.6778%	-0.0702%	143,219,392	3,557,968	4,126,366		1,930,067	(18,033,703)	(5,992,905)	310,567	(4,976,425)	
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	1,452,987	0.0271%	0.0000%	0.0271%	0	59,876	69,441		32,481	(303,484)	2,309,344	(78,520)	0	
04-165	COMMISSIONER OF INSURANCE	13,028,986	0.4769%	0.4774%	-0.0005%	40,753,227	1,055,515	1,224,138		572,578	(5,349,922)	(43,284)	(192,605)	(1,191,580)	
05-251	DED-OFFICE OF SECRETARY	2,378,412	0.0885%	0.0977%	-0.0092%	8,337,896	195,823	227,106		106,227	(992,535)	(785,258)	131,691	(388,490)	
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	4,521,690	0.0431%	0.0475%	-0.0043%	4,050,664	95,462	110,712		51,785	(483,853)	(368,814)	(125,187)	0	
12-440	OFFICE OF REVENUE	31,256,840	1.5385%	1.5243%	0.0143%	130,115,161	3,405,215	3,949,211		1,847,205	(17,259,470)	1,219,846	179,717	(4,645,257)	
17-560	STATE CIVIL SERVICE	5,855,033	0.2328%	0.2243%	0.0086%	19,144,687	515,338	597,665		279,552	(2,612,013)	731,283	(89,183)	(586,623)	
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,054,781	0.0283%	0.0291%	-0.0009%	2,487,976	62,588	72,586		33,952	(317,229)	(74,038)	(17,652)	(64,425)	
17-562	ETHICS ADMINISTRATION	1,713,695	0.0413%	0.0384%	0.0029%	3,278,566	91,425	106,031		49,595	(463,392)	247,593	(43,910)	(75,984)	
17-565	BOARD OF TAX APPEALS	455,645	0.0113%	0.0099%	0.0014%	846,960	25,034	29,033		13,580	(126,884)	118,554	(8,233)	(24,595)	

CAFR Y/E 6/30/20 Measurement Y/E 6/30/19														
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,343,018	0.0886%	0.0912%	-0.0026%	7,786,163	196,205	227,549		106,434	(994,471)	(218,790)	(7,845)	(249,454)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	4,079,653	0.1352%	0.1297%	0.0055%	11,071,800	299,249	347,055		162,332	(1,516,756)	469,871	3,314	(395,744)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	3,581,036	0.0928%	0.0915%	0.0013%	7,813,403	205,430	238,248		111,438	(1,041,229)	109,770	38,628	(308,025)
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	2,361,829	0.0451%	0.0433%	0.0017%	3,699,036	99,737	115,671		54,104	(505,522)	147,705	(46,329)	(84,465)
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	4,021,185	0.1105%	0.0986%	0.0120%	8,415,118	244,655	283,740		132,716	(1,240,044)	1,020,932	(92,382)	(228,454)
23-949	SUPREME COURT	6,463,851	0.1182%	0.1177%	0.0005%	10,048,837	261,613	303,406		141,915	(1,325,994)	41,242	(97,557)	(245,517)
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	1,873,817	0.0316%	0.0317%	-0.0002%	2,707,343	69,846	81,004		37,889	(354,019)	(13,457)	41,413	(133,008)
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	1,754,216	0.0342%	0.0365%	-0.0023%	3,116,066	75,683	87,773		41,055	(383,601)	(197,077)	(99,249)	0
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,285,504	0.0171%	0.0190%	-0.0019%	1,620,831	37,785	43,821		20,497	(191,514)	(163,515)	23,045	(72,595)
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,675,143	0.0177%	0.0176%	0.0001%	1,504,910	39,187	45,448		21,258	(198,623)	6,501	(51,390)	0
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,277,258	0.0121%	0.0124%	-0.0003%	1,062,276	26,777	31,055		14,526	(135,722)	(29,508)	13,920	(49,035)
21-800	OFFICE OF GROUP BENEFITS	1,943,514	0.2845%	0.3077%	-0.0232%	26,263,467	629,707	730,305		341,593	(3,191,696)	(1,976,425)	573,572	(1,399,359)
21-804	OFFICE OF RISK MANAGEMENT	2,386,145	0.1314%	0.1362%	-0.0048%	11,628,224	290,876	337,345		157,790	(1,474,319)	(409,475)	92,355	(473,805)
SA-951	HOUSE OF REPRESENTATIVES	14,431,126	0.0572%	0.0568%	0.0004%	4,849,426	126,591	146,814		68,671	(641,629)	33,018	594,083	(760,091)
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	253,059	0.0008%	0.0009%	-0.0001%	75,956	1,849	2,145		1,003	(9,372)	(4,637)	1,627	(4,052)
SA-955	LEGISLATIVE FISCAL OFFICE	1,574,129	0.0044%	0.0047%	-0.0004%	405,143	9,695	11,244		5,259	(49,140)	(31,216)	17,253	(29,967)
SA-962	LOUISIANA STATE LAW INSTITUTE	239,451	0.0133%	0.0145%	-0.0012%	1,238,419	29,354	34,043		15,923	(148,780)	(106,283)	23,830	(62,324)
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	16,029,710	0.2164%	0.2251%	-0.0087%	19,216,387	478,962	555,478		259,819	(2,427,638)	(743,410)	(6,502)	(621,600)
SA 952	SENATE	10,464,110	0.0665%	0.0700%	-0.0035%	5,974,126	147,117	170,620		79,806	(745,669)	(300,000)	2,280	(195,206)
06-261	DCRT - OFFICE OF THE SECRETARY	2,174,933	0.0766%	0.0713%	0.0053%	6,088,170	169,582	196,674		91,992	(859,534)	452,411	(10,910)	(211,477)
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	1,973,754	0.1249%	0.1289%	-0.0041%	11,006,319	276,395	320,550		149,934	(1,400,920)	(346,092)	(3,400)	(359,060)
06-263	DCRT - OFFICE OF STATE MUSEUMS	2,613,672	0.0720%	0.0680%	0.0040%	5,806,069	159,322	184,774		86,426	(807,530)	338,790	(43,315)	(165,617)
06-264	DCRT- OFFICE OF STATE PARKS	8,579,557	0.3460%	0.3496%	-0.0036%	29,842,768	765,697	888,020		415,363	(3,880,966)	(310,769)	(179,503)	(824,619)
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	1,608,234	0.0423%	0.0447%	-0.0024%	3,815,715	93,637	108,596		50,795	(474,604)	(204,243)	8,590	(131,384)
06-267	DCRT - OFFICE OF TOURISM	2,281,003	0.0770%	0.0728%	0.0042%	6,213,475	170,391	197,611		92,431	(863,633)	358,292	1,281	(224,729)
07-273	DOTD - ADMINISTRATION	10,399,053	0.5383%	0.5478%	-0.0095%	46,761,148	1,191,342	1,381,663		646,259	(6,038,365)	(812,535)	330,072	(1,892,377)
07-276	DOTD - ENGINEERING & OPERATIONS	168,271,500	9.7264%	9.9333%	-0.2069%	847,935,757	21,527,114	24,966,146		11,677,671	(109,111,036)	(17,661,213)	2,744,928	(30,975,212)
08-400	DPSC - CORRECTIONS - ADMINISTRATION	12,040,578	4.6778%	4.7504%	-0.0726%	405,511,520	10,353,202	12,007,163		5,616,233	(52,475,620)	(6,201,119)	8,232,979	(21,809,989)
08-401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
08-402	DPSC - LOUISIANA STATE PENITENTIARY	46,797,947	1.1190%	1.0234%	0.0956%	87,363,984	2,476,645	2,872,297		1,343,489	(12,552,972)	8,157,178	(3,247,829)	0
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	28,303,292	1.3729%	1.3271%	0.0459%	113,283,540	3,038,706	3,524,150		1,648,387	(15,401,801)	3,915,632	302,680	(4,287,586)
08-405	DPSC - AVOYELLES CORRECTIONAL CENTER	11,762,751	0.2844%	0.2659%	0.0185%	22,702,057	629,467	730,027		341,463	(3,190,479)	1,575,718	(825,472)	0
08-406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	10,380,433	0.2254%	0.1896%	0.0358%	16,187,164	498,966	578,678		270,671	(2,529,029)	3,057,346	(654,335)	0
08-408	DPSC - ALLEN	3,688,471	0.0192%	0.0097%	0.0096%	823,861	42,579	49,381		23,097	(215,813)	818,353	(55,837)	0

						CAFR Y/E 6/30/20 Measurement Y/E 6/30/19								
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
08-409	DPSC - DIXON CORRECTIONAL CENTER	17,660,446	0.4923%	0.4592%	0.0332%	39,195,761	1,089,636	1,263,710		591,088	(5,522,866)	2,830,187	(1,428,930)	0
08-412	DPSC - t LEVY DABADIE CORRECTIONAL CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
08-413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	19,851,660	0.4328%	0.4135%	0.0193%	35,297,348	957,832	1,110,849		519,589	(4,854,810)	1,645,065	(1,256,084)	0
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	10,471,183	0.2550%	0.2292%	0.0258%	19,561,436	564,368	654,528		306,149	(2,860,521)	2,205,544	(740,102)	0
08-415	DPSC - ADULT PROBATION AND PAROLE	34,948,729	0.9764%	0.8577%	0.1187%	73,215,794	2,161,054	2,506,290		1,172,293	(10,953,388)	10,133,418	(2,833,969)	0
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	11,020,971	0.2983%	0.2717%	0.0266%	23,192,418	660,218	765,691		358,144	(3,346,344)	2,271,403	(865,799)	0
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	5,463,809	0.3311%	0.3274%	0.0037%	27,948,581	732,883	849,964		397,562	(3,714,649)	317,841	25,226	(986,316)
08-419	DPSC - OFFICE OF STATE POLICE	105,946,682	5.1944%	4.9211%	0.2733%	420,081,894	11,496,540	13,333,153		6,236,452	(58,270,673)	23,325,652	(3,542,094)	(11,534,270)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	17,384,947	1.1466%	1.1489%	-0.0023%	98,074,998	2,537,778	2,943,198		1,376,652	(12,862,832)	(195,973)	(5,503)	(3,322,496)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	8,457,143	0.2295%	0.2171%	0.0124%	18,534,640	507,995	589,148		275,568	(2,574,790)	1,058,089	(559,203)	(106,972)
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	219,303	0.0050%	0.0052%	-0.0002%	444,750	11,100	12,873		6,021	(56,261)	(16,635)	(7,681)	(6,875)
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	514,808	0.0134%	0.0129%	0.0005%	1,099,565	29,657	34,395		16,088	(150,317)	44,265	(17,534)	(21,358)
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	471,396	0.0352%	0.0299%	0.0053%	2,553,526	77,881	90,323		42,248	(394,745)	450,267	(44,063)	(58,070)
17-563	STATE POLICE COMMISSION	230,526	0.0092%	0.0093%	-0.0001%	790,218	20,362	23,615		11,046	(103,207)	(4,867)	(311)	(26,392)
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	462,075	0.0080%	0.0127%	-0.0047%	1,086,204	17,750	20,586		9,629	(89,967)	(401,602)	(6,045)	(17,233)
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	36,906,149	2.0792%	2.0673%	0.0118%	176,475,188	4,601,790	5,336,942		2,496,303	(23,324,357)	1,010,248	(271,977)	(5,762,730)
09-307	DHH-OFFICE OF THE SECRETARY	23,943,913	0.8973%	0.9104%	-0.0131%	77,711,942	1,985,892	2,303,146		1,077,274	(10,065,575)	(1,118,492)	7,592	(2,611,857)
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	16,461,054	0.7770%	0.7952%	-0.0181%	67,877,017	1,719,780	1,994,521		932,918	(8,716,772)	(1,547,207)	98,418	(2,353,707)
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	611,369	0.0052%	0.0045%	0.0007%	382,608	11,543	13,387		6,262	(58,508)	62,606	(15,138)	0
09-326	DHH - OFFICE OF PUBLIC HEALTH	59,570,953	2.6137%	2.6375%	-0.0238%	225,146,212	5,784,871	6,709,025		3,138,081	(29,320,851)	(2,030,780)	731,858	(8,318,038)
09-330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	52,111,261	3.3501%	3.4949%	-0.1448%	298,337,618	7,414,752	8,599,284		4,022,231	(37,581,965)	(12,359,684)	3,111,352	(12,834,928)
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	46,433,951	2.7204%	2.8210%	-0.1006%	240,813,083	6,021,075	6,982,963		3,266,213	(30,518,061)	(8,587,544)	1,912,663	(9,808,597)
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	131,543,597	7.7509%	7.8099%	-0.0591%	666,680,375	17,154,781	19,895,318		9,305,841	(86,949,696)	(5,041,354)	2,171,366	(24,667,849)
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	11,536,891	0.2370%	0.2304%	0.0066%	19,671,399	524,612	608,421		284,583	(2,659,018)	562,254	(455,500)	(232,468)
11-431	DNR - OFFICE OF THE SECRETARY	2,093,777	0.1610%	0.1675%	-0.0066%	14,302,337	356,248	413,160		193,252	(1,805,658)	(562,277)	125,794	(592,972)
11-432	DNR - OFFICE OF CONSERVATION	7,868,990	0.3142%	0.3222%	-0.0080%	27,505,373	695,374	806,463		377,215	(3,524,532)	(685,640)	16,274	(928,176)
11-434	DNR - OFFICE OF MINERAL RESOURCES	3,044,542	0.1434%	0.1424%	0.0011%	12,151,759	317,473	368,191		172,218	(1,609,126)	92,802	20,320	(436,649)

CAFR Y/E 6/30/20 Measurement Y/E 6/30/19														
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	2,556,288	0.0877%	0.0856%	0.0021%	7,305,815	194,051	225,051		105,265	(983,554)	178,483	(64,781)	(189,694)
13-850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
13-856	DEQ	36,707,871	1.5233%	1.5154%	0.0079%	129,358,156	3,371,449	3,910,050		1,828,888	(17,088,326)	674,540	(1,042,518)	(3,378,742)
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	33,975,325	2.3291%	2.4149%	-0.0857%	206,140,180	5,154,996	5,978,525		2,796,397	(26,128,303)	(7,318,269)	1,940,622	(8,700,795)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	2,016,214	0.0473%	0.0485%	-0.0013%	4,143,493	104,609	121,321		56,747	(530,216)	(108,841)	366,845	(504,028)
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	16,298,990	1.3811%	1.3495%	0.0315%	115,199,512	3,056,675	3,544,990		1,658,134	(15,492,880)	2,692,724	(2,132,595)	(1,875,876)
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	12,098,574	0.2993%	0.2841%	0.0152%	24,253,079	662,500	768,336		359,382	(3,357,906)	1,298,727	441,682	(1,310,473)
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	11,844,642	0.3105%	0.2873%	0.0232%	24,526,796	687,295	797,093		372,832	(3,483,583)	1,981,339	509,971	(1,411,278)
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	8,343,080	0.4429%	0.4640%	-0.0211%	39,604,637	980,232	1,136,828		531,740	(4,968,345)	(1,798,281)	206,943	(1,492,402)
19-655	LOUISIANA SPECIAL EDUCATION CENTER	6,161,120	0.2400%	0.2503%	-0.0103%	21,367,139	531,209	616,072		288,162	(2,692,455)	(879,049)	(696,618)	0
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	4,580,836	0.1251%	0.1196%	0.0055%	10,209,527	276,900	321,135		150,208	(1,403,478)	470,160	(106,680)	(256,442)
19-658	THRIVE ACADEMY	1,489,524	0.0107%	0.0033%	0.0074%	282,589	23,708	27,496		12,861	(120,166)	631,806	(31,090)	0
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	3,251,042	0.1255%	0.1306%	-0.0051%	11,146,734	277,735	322,104		150,661	(1,407,712)	(434,829)	(45,951)	(318,266)
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	779,356	0.0228%	0.0235%	-0.0007%	2,006,029	50,393	58,443		27,336	(255,417)	(62,450)	9,836	(75,920)
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	4,085,605	0.0916%	0.0892%	0.0024%	7,613,629	202,732	235,119		109,975	(1,027,555)	205,499	(128,253)	(137,607)
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	25,596,532	0.9403%	0.9392%	0.0011%	80,171,761	2,081,200	2,413,679		1,128,975	(10,548,646)	97,592	544,551	(3,273,801)
19-682	DOE - RECOVERY SCHOOL DISTRICT	925,756	0.0359%	0.0462%	-0.0104%	3,946,623	79,419	92,106		43,082	(402,536)	(883,547)	43,188	(147,336)
19-699	DOE - SPECIAL SCHOOL DISTRICTS	3,816,072	0.3729%	0.3585%	0.0143%	30,606,025	825,262	957,100		447,674	(4,182,872)	1,223,312	566,556	(1,648,790)
16-9	W R IRBY BEQUEST FUND (still an active agency)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
	<b>Government-Wide Entry Subtotals</b>	<b>1,426,766,090</b>	<b>67.5414%</b>	<b>67.5167%</b>	<b>0.0247%</b>	<b>5,763,440,809</b>	<b>149,487,410</b>	<b>173,368,553</b>		<b>81,091,449</b>	<b>(757,682,919)</b>	<b>2,106,496</b>	<b>1,235,746</b>	<b>(197,270,949)</b>
6-4	DIVISION OF ADMINISTRATIVE LAW	3,456,852	0.0760%	0.0778%	-0.0018%	6,640,684	168,193	195,063		91,239	(852,494)	(153,675)	(68,994)	(151,572)
6-6	OFFICE OF AIRCRAFT SERVICES	98,229	0.0072%	0.0078%	-0.0006%	663,922	15,928	18,473		8,640	(80,732)	(49,599)	2,878	(23,766)
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	46,859,488	1.3483%	1.2943%	0.0540%	110,485,423	2,984,193	3,460,929		1,618,816	(15,125,503)	4,611,276	(1,868,187)	(2,045,232)
6-7	Administrative Services (now part of 815)	0	0.0436%	0.0469%	-0.0033%	4,002,016	96,412	111,814		52,300	(488,666)	(283,536)	(126,433)	0
6-7	Office of Telecommunication Services (now part of 815)	0	0.0799%	0.0788%	0.0011%	6,728,512	176,825	205,074		95,921	(896,246)	91,426	(231,886)	0

														CAFR Y/E 6/30/20 Measurement Y/E 6/30/19	
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)	
6-9	OFFICE OF STATE PROCUREMENT	4,823,359	0.0966%	0.0993%	-0.0027%	8,473,316	213,759	247,908		115,957	(1,083,448)	(228,879)	(124,962)	(155,359)	
	<b>Subtotal Internal Service Totals</b>	<b>55,237,928</b>	<b>1.6515%</b>	<b>1.6048%</b>	<b>0.0467%</b>	<b>136,993,873</b>	<b>3,655,311</b>	<b>4,239,260</b>		<b>1,982,872</b>	<b>(18,527,089)</b>	<b>3,987,013</b>	<b>-2,417,583</b>	<b>(2,375,929)</b>	
<b>7-13</b>	<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>														
	BATON ROUGE COMMUNITY COLLEGE	15,986,400	0.4052%	0.4087%	-0.0035%	34,888,683	896,887	1,040,168		486,529	(4,545,909)	(296,831)	(306,793)	(869,370)	
	BOSSIER PARISH COMMUNITY COLLEGE	12,550,455	0.2884%	0.2779%	0.0106%	23,718,221	638,408	740,396		346,313	(3,235,799)	904,417	(367,754)	(469,444)	
	DELGADO COMMUNITY COLLEGE	28,410,740	0.9027%	0.8915%	0.0112%	76,101,393	1,997,860	2,317,025		1,083,766	(10,126,234)	953,638	(218,464)	(2,401,495)	
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	4,241,019	0.1190%	0.1163%	0.0028%	9,924,833	263,416	305,498		142,894	(1,335,136)	234,809	(53,617)	(291,823)	
	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	11,390,285	0.1455%	0.1372%	0.0083%	11,715,814	322,105	373,562		174,730	(1,632,601)	707,377	(203,626)	(218,776)	
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	5,789,434	0.2486%	0.2503%	-0.0017%	21,365,712	550,302	638,215		298,519	(2,789,228)	(141,231)	327,789	(1,049,446)	
	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	
	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	0	0.0000%	0.0002%	-0.0002%	18,737	0	0		0	0	(18,737)	0	0	
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	8,014,696	0.1418%	0.1306%	0.0113%	11,144,256	313,932	364,083		170,296	(1,591,175)	963,701	(85,012)	(326,672)	
	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0	0.0000%	0.0000%	0.0000%	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	
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	2,934,027	0.1306%	0.1328%	-0.0022%	11,336,800	289,033	335,207		156,790	(1,464,976)	(189,141)	195,662	(574,696)	
	LOUISIANA DELTA COMMUNITY COLLEGE	9,096,599	0.2452%	0.2477%	-0.0025%	21,144,910	542,773	629,483		294,435	(2,751,069)	(210,800)	37,618	(749,402)	
	NUNEZ COMMUNITY COLLEGE	4,319,086	0.1417%	0.1229%	0.0188%	10,491,014	313,551	363,642		170,090	(1,589,248)	1,602,285	(91,446)	(319,740)	
	RIVER PARISHES COMMUNITY COLLEGE	4,310,069	0.1068%	0.1077%	-0.0010%	9,197,658	236,365	274,125		128,219	(1,198,027)	(81,338)	(88,268)	(221,697)	
	SOUTH LA COMMUNITY COLLEGE	17,534,995	0.4793%	0.4669%	0.0123%	39,859,382	1,060,711	1,230,163		575,397	(5,376,257)	1,050,953	156,410	(1,547,408)	
	SOWELA TECHNICAL COMMUNITY COLLEGE	8,774,592	0.2006%	0.1952%	0.0055%	16,659,958	444,042	514,980		240,877	(2,250,646)	466,213	(99,104)	(483,205)	
	LCTCS - NEW ORLEANS AREA	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0	
	<b>Total LCTCS</b>	<b>133,352,397</b>	<b>3.5555%</b>	<b>3.4859%</b>	<b>0.0696%</b>	<b>297,567,371</b>	<b>7,869,387</b>	<b>9,126,550</b>		<b>4,268,855</b>	<b>(39,886,305)</b>	<b>5,945,314</b>	<b>-796,605</b>	<b>(9,523,173)</b>	
7-10	FEDERAL PROPERTY ASSISTANCE	273,434	0.0214%	0.0225%	-0.0011%	1,921,297	47,412	54,986		25,719	(240,309)	(92,676)	17,849	(80,024)	
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	999,338	0.0513%	0.0504%	0.0009%	4,300,391	113,490	131,620		61,564	(575,227)	76,770	(22,582)	(126,246)	
7-12	PRISON ENTERPRISES	2,911,857	0.1628%	0.1598%	0.0030%	13,637,596	360,327	417,890		195,464	(1,826,329)	259,759	(6,741)	(465,785)	

							CAFR Y/E 6/30/20 Measurement Y/E 6/30/19							
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
<b>Total Proprietary Funds</b>		<b>4,184,629</b>	<b>0.2355%</b>	<b>0.2326%</b>	<b>0.0029%</b>	<b>19,859,284</b>	<b>521,228</b>	<b>604,496</b>		<b>282,747</b>	<b>(2,641,866)</b>	<b>243,853</b>	<b>(11,475)</b>	<b>(672,055)</b>
7-15-1	BARBERS EXAMINERS BOARD	167,193	0.0084%	0.0078%	0.0007%	663,980	18,684	21,668		10,135	(94,698)	56,622	(24,501)	0
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	49,500	0.0014%	0.0014%	0.0000%	115,913	3,086	3,579		1,674	(15,640)	3,096	(4,046)	0
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0.0000%		0.0000%	0	0	0		0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	194,054	0.0046%	0.0046%	0.0000%	395,058	10,224	11,858		5,546	(51,822)	(721)	(2,923)	(10,485)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	406,741	0.0074%	0.0076%	-0.0002%	648,790	16,436	19,062		8,916	(83,308)	(14,864)	5,197	(26,751)
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	55,769	0.0001%	0.0001%	0.0000%	10,581	316	366		171	(1,601)	1,601	(414)	0
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	209,031	0.0022%	0.0020%	0.0003%	167,024	4,949	5,740		2,685	(25,087)	23,872	(6,491)	0
7-15-12	LOUISIANA BOARD OF PHARMACY	1,340,750	0.0232%	0.0226%	0.0006%	1,928,937	51,316	59,514		27,837	(260,096)	50,249	(19,944)	(47,351)
7-15-13	LOUISIANA CEMETERY BOARD	210,187	0.0040%	0.0054%	-0.0015%	463,410	8,786	10,190		4,766	(44,533)	(124,536)	(7,172)	(4,350)
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	192,089	0.0066%	0.0060%	0.0006%	512,933	14,656	16,998		7,951	(74,286)	52,343	(19,220)	0
7-15-17	LOUISIANA REAL ESTATE COMMISSION	880,865	0.0336%	0.0356%	-0.0019%	3,035,723	74,444	86,336		40,383	(377,321)	(164,520)	(11,003)	(86,621)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	413,324	0.0080%	0.0082%	-0.0002%	699,606	17,635	20,453		9,566	(89,385)	(19,435)	(9,364)	(13,763)
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	153,931	0.0050%	0.0048%	0.0002%	408,134	11,114	12,889		6,029	(56,329)	20,501	(7,074)	(7,500)
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	2,221,737	0.0671%	0.0632%	0.0040%	5,392,010	148,593	172,331		80,606	(753,148)	339,028	(135,479)	(59,383)
7-15-27	LOUISIANA STATE BOARD OF NURSING	3,282,931	0.0624%	0.0590%	0.0034%	5,032,572	138,100	160,162		74,914	(699,966)	293,785	(94,689)	(86,413)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	776,105	0.0184%	0.0184%	0.0001%	1,568,518	40,790	47,306		22,127	(206,745)	4,697	3,504	(56,995)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	174,212	0.0073%	0.0066%	0.0007%	565,582	16,259	18,857		8,820	(82,411)	61,521	(20,950)	(372)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	89,031	0.0012%	0.0009%	0.0003%	80,204	2,713	3,147		1,472	(13,752)	24,441	(3,558)	0
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	108,402	0.0008%	0.0007%	0.0001%	61,003	1,703	1,975		924	(8,631)	4,672	(2,233)	0
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	364,344	0.0094%	0.0100%	-0.0006%	850,652	20,835	24,164		11,302	(105,604)	(47,061)	15,774	(43,097)
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	61,569	0.0011%	0.0012%	-0.0002%	106,380	2,386	2,767		1,294	(12,094)	(14,348)	921	(4,050)
7-15-39	STATE BOARD OF VETERINARY MEDICINE	135,886	0.0007%	0.0007%	0.0000%	57,114	1,486	1,724		806	(7,532)	203	(1,949)	0
7-15-45	CHIROPRACTIC EXAMINERS BOARD	136,107	0.0024%	0.0024%	0.0000%	201,923	5,309	6,158		2,880	(26,911)	2,854	(6,963)	0
7-15-49	LA BD OF DIETETICS & NUTRITION	36,458	0.0001%	0.0000%	0.0000%	3,563	166	192		90	(841)	2,834	(218)	0
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	134,188	0.0015%	0.0013%	0.0003%	107,938	3,423	3,970		1,857	(17,351)	24,092	(3,493)	(996)



CAFR Y/E 6/30/20 Measurement Y/E 6/30/19														
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	226,795	0.0034%	0.0031%	0.0004%	262,066	7,600	8,814		4,123	(38,519)	31,045	(9,966)	0
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	205,379	0.0040%	0.0042%	-0.0002%	357,926	8,751	10,149		4,747	(44,353)	(20,423)	(4,601)	(6,875)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	175,883	0.0015%	0.0013%	0.0002%	110,314	3,286	3,811		1,783	(16,655)	16,424	(4,309)	0
	<b>Subtotal Enterprise Boards</b>	<b>12,402,461</b>	<b>0.2860%</b>	<b>0.2789%</b>	<b>0.0071%</b>	<b>23,807,854</b>	<b>633,046</b>	<b>734,178</b>		<b>343,404</b>	<b>(3,208,621)</b>	<b>607,973</b>	<b>(375,164)</b>	<b>(455,002)</b>
	<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>149,939,487</b>	<b>4.0771%</b>		<b>0.0796%</b>	<b>341,234,509</b>	<b>9,023,662</b>	<b>10,465,224</b>		<b>4,895,006</b>	<b>(45,736,792)</b>	<b>6,797,141</b>	<b>(1,183,244)</b>	<b>(10,650,230)</b>
	<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>1,631,943,505</b>	<b>73.2700%</b>	<b>73.1190%</b>	<b>0.1510%</b>	<b>6,241,669,191</b>	<b>162,166,383</b>	<b>188,073,036</b>		<b>87,969,328</b>	<b>(821,946,800)</b>	<b>12,890,650</b>	<b>(2,365,080)</b>	<b>(210,297,107)</b>
	<b>COMPONENT UNITS</b>													
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	11,499,156	0.3330%	0.3157%	0.0174%	26,946,742	737,107	854,863		399,854	(3,736,057)	1,482,579	(229,822)	(736,807)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	7,957,643	0.2215%	0.2202%	0.0013%	18,796,284	490,325	568,657		265,984	(2,485,233)	114,966	(167,164)	(475,840)
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	5,371,213	0.1695%	0.1694%	0.0001%	14,459,722	375,078	434,998		203,466	(1,901,099)	6,586	(69,702)	(422,169)
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	3,933,950	0.1013%	0.1016%	-0.0004%	8,676,795	224,149	259,957		121,593	(1,136,107)	(31,649)	(101,552)	(192,393)
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	1,802,454	0.0749%	0.0774%	-0.0025%	6,608,758	165,746	192,224		89,911	(840,089)	(216,146)	(194,843)	(22,513)
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0.0000%	0.0020%	-0.0020%	166,697	0	0		0	0	(166,697)	0	0
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	7,060,883	0.1826%	0.1873%	-0.0046%	15,985,564	404,223	468,799		219,276	(2,048,820)	(395,180)	(102,365)	(427,726)
20-27	NORTHEAST DELTA HUMAN SVC AUTH	4,500,724	0.1144%	0.1084%	0.0060%	9,251,786	253,251	293,708		137,379	(1,283,611)	515,781	(188,320)	(143,788)
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	933,367	0.0206%	0.0208%	-0.0003%	1,776,243	45,494	52,762		24,679	(230,588)	(21,598)	(85)	(59,575)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	637,826	0.0324%	0.0341%	-0.0017%	2,914,278	71,716	83,173		38,903	(363,497)	(148,269)	(16,640)	(77,407)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	419,138	0.0094%	0.0089%	0.0005%	762,925	20,797	24,119		11,282	(105,411)	39,192	2,807	(30,080)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	149,627	0.0040%	0.0044%	-0.0004%	375,169	8,887	10,306		4,821	(45,043)	(32,417)	(3,882)	(7,772)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	54,031	0.0011%	0.0012%	-0.0001%	101,988	2,449	2,840		1,328	(12,412)	(7,540)	10,080	(13,291)
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	3,193,972	0.0884%	0.0847%	0.0037%	7,230,560	195,585	226,830		106,098	(991,330)	312,908	(138,623)	(117,864)
20-14-10	NATCHITOCHEs LEVEE AND DRAINAGE DISTRICT	186,947	0.0125%	0.0127%	-0.0003%	1,088,069	27,604	32,014		14,974	(139,913)	(23,412)	18,666	(54,866)

						CAFR Y/E 6/30/20 Measurement Y/E 6/30/19								
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	363,793	0.0009%	0.0008%	0.0001%	69,241	1,912	2,217		1,037	(9,689)	4,485	(2,507)	0
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	2,005,194	0.0921%	0.0857%	0.0064%	7,316,074	203,835	236,398		110,573	(1,033,146)	545,594	(70,583)	(196,723)
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	880,854	0.0634%	0.0696%	-0.0062%	5,941,670	140,384	162,810		76,153	(711,540)	(527,247)	(23,252)	(160,845)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	943,958	0.0201%	0.0186%	0.0014%	1,590,922	44,387	51,477		24,078	(224,975)	121,014	(43,965)	(14,243)
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	2,057,263	0.1485%	0.1501%	-0.0016%	12,812,176	328,593	381,087		178,250	(1,665,485)	(138,757)	(8,067)	(422,844)
20-14-5	CADDO LEVEE DISTRICT	485,159	0.0100%	0.0124%	-0.0024%	1,057,935	22,041	25,562		11,956	(111,714)	(207,856)	(6,692)	(22,212)
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	351,260	0.0057%	0.0058%	-0.0002%	498,891	12,578	14,588		6,823	(63,753)	(13,765)	(15,959)	(536)
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	1,287,876	0.0413%	0.0430%	-0.0016%	3,669,576	91,516	106,136		49,644	(463,853)	(139,915)	(85,917)	(34,096)
20-14-13	NORTH LAFOURCHE LEVEE DISTRICT (12/31 YE but did not implement 75 in 12/31/17)												0	
20-18	LOUISIANA HOUSING CORPORATION	7,199,154	0.1424%	0.1291%	0.0133%	11,020,221	315,105	365,444		170,933	(1,597,122)	1,132,993	(274,272)	(138,951)
20-26	METROPOLITAN HUMAN SERVICES AUTHORITY	7,067,556	0.1925%	0.1911%	0.0014%	16,317,009	426,063	494,128		231,123	(2,159,516)	115,715	(38,593)	(520,138)
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	4,014,239	0.0875%	0.0863%	0.0012%	7,365,082	193,600	224,528		105,021	(981,269)	101,829	(199,061)	(54,823)
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	4,526,428	0.0918%	0.1030%	-0.0112%	8,788,911	203,150	235,604		110,201	(1,029,673)	(953,672)	(266,407)	0
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	1,195,785	0.0131%	0.0171%	-0.0040%	1,461,203	29,019	33,654		15,741	(147,082)	(341,993)	(38,054)	0
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	4,831,818	0.0560%	0.0343%	0.0218%	2,924,516	123,979	143,786		67,254	(628,395)	1,857,219	1,215,623	(1,378,207)
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	581,235	0.0420%	0.0418%	0.0002%	3,567,938	92,956	107,806		50,425	(471,153)	17,274	(121,901)	0
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	2,389,885	0.0641%	0.0617%	0.0025%	5,265,493	141,956	164,634		77,006	(719,508)	209,564	(186,158)	0
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	0	0.0244%	0.0262%	-0.0019%	2,238,493	53,906	62,518		29,242	(273,226)	(159,392)	74,045	(144,737)
20-31	SABINE RIVER AUTHORITY	1,930,343	0.0678%	0.0675%	0.0003%	5,762,596	150,080	174,056		81,413	(760,689)	25,825	(34,816)	(161,997)
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	7,725,916	0.1896%	0.1838%	0.0058%	15,685,680	419,641	486,680		227,640	(2,126,969)	499,374	(110,318)	(439,992)
<b>20-C-1</b>	<b>LSU System</b>				0.0000%									
	LSU - BATON ROUGE*	279,431,061	2.3194%	2.4872%	-0.1678%	208,024,427	5,133,519	5,953,617		2,784,746	(26,019,448)	(10,030,844)	1,441,511	(8,173,519)
	LSU - ALEXANDRIA CAMPUS	9,624,630	0.1540%	0.1820%	-0.0281%	16,137,666	340,762	395,200		184,851	(1,727,166)	(2,994,893)	15,369	(462,238)
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	146,296,605	1.5138%	1.4214%	0.0924%	126,095,223	3,350,478	3,885,729		1,817,512	(16,982,031)	3,128,628	(256,996)	(4,136,763)

CAFR Y/E 6/30/20 Measurement Y/E 6/30/19														
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
	LSU - EUNICE CAMPUS	6,513,653	0.0454%	0.0424%	0.0030%	4,022,934	100,439	116,484		54,484	(509,077)	(149,139)	10,954	(142,667)
	PAUL M HEBERT LAW CENTER	0	0.0000%	0.0000%	0.0000%		0	0		0	0	0	0	0
	LSU - AGRICULTURAL CENTER	48,775,808	0.7744%	0.7282%	0.0463%	62,260,681	1,714,038	1,987,862		929,803	(8,687,671)	3,847,684	654,138	(2,901,898)
	PENNINGTON BIOMEDICAL RESEARCH CTR.	20,304,255	0.0784%	0.0622%	0.0162%	5,017,885	173,551	201,277		94,145	(879,651)	1,675,771	(157,046)	(70,546)
	LSUHSC - HEALTH CARE SERVICES DIVISION	3,305,291	0.1055%	0.1067%	-0.0013%	9,440,094	233,390	270,675		126,606	(1,182,947)	(438,522)	190,467	(496,531)
	E A CONWAY MEDICAL CENTER	0	0.3174%	0.3467%	-0.0294%	29,041,528	702,447	814,665		381,052	(3,560,379)	(1,949,016)	756,387	(1,677,563)
	EARL K LONG MEDICAL CENTER	0	0.3290%	0.3719%	-0.0430%	30,400,363	728,163	844,490		395,002	(3,690,724)	(2,316,002)	721,952	(1,676,852)
	HUEY P LONG MEDICAL CENTER	0	0.1437%	0.1491%	-0.0054%	12,980,532	318,045	368,854		172,528	(1,612,025)	(713,913)	313,391	(730,470)
	UNIVERSITY MEDICAL CENTER	0	0.2084%	0.2279%	-0.0195%	18,588,969	461,205	534,884		250,187	(2,337,634)	(800,866)	517,403	(1,122,219)
	W O MOSS REGIONAL MEDICAL CENTER	0	0.0652%	0.0739%	-0.0088%	6,010,750	144,233	167,274		78,241	(731,050)	(447,867)	160,567	(349,711)
	LALLIE KEMP REGIONAL MEDICAL CENTER	13,160,633	0.2267%	0.2310%	-0.0044%	19,798,083	501,723	581,875		272,166	(2,543,001)	(447,252)	(109,959)	(547,991)
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0.0582%	0.0660%	-0.0078%	5,441,530	128,730	149,295		69,831	(652,474)	(476,567)	182,072	(350,886)
	LEONARD t CHABERT MEDICAL CENTER	0	0.1593%	0.1721%	-0.0128%	14,524,008	352,496	408,809		191,216	(1,786,640)	(928,664)	338,437	(800,694)
	MEDICAL CENTER OF LA - NEW ORLEANS	0	1.1813%	1.2671%	-0.0858%	107,120,660	2,614,551	3,032,235		1,418,298	(13,251,957)	(6,280,608)	2,492,836	(5,921,513)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	81,056,984	1.5673%	1.6224%	-0.0551%	138,770,562	3,468,857	4,023,019		1,881,728	(17,582,041)	(4,980,971)	1,765,489	(6,314,488)
	LSU - SHREVEPORT	14,393,296	0.1429%	0.1386%	0.0044%	14,089,570	316,366	366,907		171,617	(1,603,514)	(1,887,716)	81,333	(496,210)
	<b>Total - LSU</b>	<b>622,862,216</b>	<b>9.3902%</b>	<b>9.6970%</b>	<b>-0.3068%</b>	<b>827,765,465</b>	<b>20,782,993</b>	<b>24,103,149</b>		<b>11,274,013</b>	<b>(105,339,430)</b>	<b>(26,190,756)</b>	<b>9,118,302</b>	<b>(36,372,759)</b>
<b>20-C-2</b>	<b>University of Louisiana System:</b>													
	GRAMBLING STATE UNIVERSITY	22,808,810	0.6442%	0.6462%	-0.0020%	55,161,576	1,425,870	1,653,658		773,482	(7,227,079)	(167,510)	290,328	(2,160,189)
	LA TECH UNIVERSITY	49,141,105	1.4383%	1.4455%	-0.0072%	123,393,438	3,183,410	3,691,971		1,726,883	(16,135,241)	(613,189)	(183,245)	(3,991,424)
	MCNEESE STATE UNIVERSITY	26,356,890	0.9010%	0.8862%	0.0148%	75,644,764	1,994,155	2,312,728		1,081,756	(10,107,455)	1,267,370	(248,961)	(2,366,140)
	NICHOLLS STATE UNIVERSITY	27,962,207	1.0261%	1.0150%	0.0111%	86,644,246	2,271,093	2,633,908		1,231,985	(11,511,123)	949,026	(100,275)	(2,877,996)
	NORTHWESTERN STATE UNIVERSITY	32,285,425	1.0218%	0.9860%	0.0358%	84,171,214	2,261,625	2,622,928		1,226,849	(11,463,137)	3,056,906	(763,311)	(2,202,545)
	SOUTHEASTERN LA UNIVERSITY	52,551,954	1.6960%	1.6874%	0.0086%	144,039,011	3,753,620	4,353,274		2,036,201	(19,025,371)	733,526	(1,170,867)	(3,751,565)
	UNIVERSITY OF LA @ LAFAYETTE	96,219,977	2.3445%	2.3168%	0.0277%	197,766,834	5,188,960	6,017,915		2,814,821	(26,300,452)	2,365,040	(1,622,487)	(5,182,226)
	UNIVERSITY OF LA @ MONROE	39,068,835	1.1864%	1.1831%	0.0033%	100,992,096	2,625,737	3,045,207		1,424,366	(13,308,651)	279,369	35,415	(3,478,761)
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	1,398,454	0.0323%	0.0309%	0.0014%	2,641,190	71,599	83,037		38,840	(362,902)	120,293	(37,713)	(56,181)
	UNIVERSITY OF NEW ORLEANS	45,943,796	1.2922%	1.2828%	0.0094%	109,503,075	2,859,967	3,316,857		1,551,428	(14,495,859)	802,379	(352,923)	(3,397,589)
	<b>Total - ULS</b>	<b>393,737,453</b>	<b>11.5829%</b>	<b>11.4799%</b>	<b>0.1030%</b>	<b>979,957,444</b>	<b>25,636,035</b>	<b>29,731,483</b>		<b>13,906,611</b>	<b>(129,937,271)</b>	<b>8,793,209</b>	<b>(4,154,037)</b>	<b>(29,464,616)</b>
<b>20-C-3</b>	<b>Southern University System:</b>													
	SOUTHERN UNIVERSITY - BATON ROUGE	49,062,147	1.5752%	1.5923%	-0.0171%	135,923,952	3,486,366	4,043,325		1,891,226	(17,670,786)	(1,459,063)	(233,103)	(4,338,857)
	SOUTHERN UNIVERSITY - NEW ORLEANS	11,238,416	0.3031%	0.2966%	0.0065%	25,315,102	670,774	777,933		363,870	(3,399,845)	555,834	18,939	(898,580)
	SOUTHERN UNIVERSITY-SHREVEPORT	7,831,915	0.2254%	0.2201%	0.0053%	18,789,456	498,966	578,677		270,671	(2,529,027)	455,037	(73,522)	(580,813)
	<b>Total Southern</b>	<b>68,132,478</b>	<b>2.1037%</b>	<b>2.1090%</b>	<b>-0.0053%</b>	<b>180,028,510</b>	<b>4,656,106</b>	<b>5,399,935</b>		<b>2,525,767</b>	<b>(23,599,657)</b>	<b>(448,191)</b>	<b>(287,686)</b>	<b>(5,818,250)</b>
20-C-5	BOARD OF REGENTS	12,914,599	0.3264%	0.3182%	0.0082%	27,162,836	722,469	837,887		391,913	(3,661,866)	701,932	(286,369)	(661,065)

CAFR Y/E 6/30/20 Measurement Y/E 6/30/19														
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 7/1/19 (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 and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/19 (measurement period)
<b>TOTAL OGB PLAN - COMPONENT UNITS</b>		<b>1,195,185,393</b>	<b>26.1218%</b>	<b>26.2808%</b>	<b>-0.1589%</b>	<b>2,243,409,462</b>	<b>57,814,713</b>	<b>67,050,818</b>		<b>31,362,366</b>	<b>(293,036,186)</b>	<b>(13,566,411)</b>	<b>2,971,912</b>	<b>(78,789,125)</b>

**FIDUCIARY FUNDS**

8C01	Louisiana School Employees' Retirement System (571) - LSERS	1,725,058	0.0789%	0.0746%	0.0043%	6,369,148	174,621	202,518		94,726	(885,075)	365,784	(6,118)	(222,877)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	8,688,890	0.2205%	0.2156%	0.0049%	18,401,229	487,916	565,863		264,677	(2,473,023)	417,106	(307,582)	(332,263)
8C03	Louisiana Teachers' Retirement System (573) - TRSL	8,195,488	0.3052%	0.3060%	-0.0008%	26,121,274	675,527	783,444		366,448	(3,423,933)	(67,039)	(282,769)	(603,105)
8C04	Louisiana State Police Retirement System (575) - LSPRS	302,581	0.0036%	0.0040%	-0.0005%	344,852	7,902	9,164		4,286	(40,051)	(40,090)	(10,362)	0
<b>TOTAL</b>		<b>2,846,040,915</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>8,536,315,156</b>	<b>221,327,062</b>	<b>256,684,843</b>		<b>120,061,831</b>	<b>(1,121,805,068)</b>	<b>0</b>	<b>0</b>	<b>(290,244,478)</b>

\*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 7/1/18 thru 6/30/19, which is used for financial statement reporting beginning 7/1/19 thru 6/30/20 for agencies with a 6/30/20 FYE or for financial statement reporting 1/1/19 -12/31/19 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

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
<b>PRIMARY GOVERNMENT</b>												
01-100	EXECUTIVE OFFICE	5,374,091	64,986	0	625,732	0	(18,495)	(866,312)	0	(46,928)	29,222	220,347
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	1,300,962	15,732	0	104,261	18,282	(4,477)	(209,717)	0	0	7,074	31,196
01-103	MENTAL HEALTH ADVOCACY SERVICE	2,389,200	28,891	0	71,297	0	(8,222)	(385,143)	0	(77,331)	12,992	22,956
01-106	LOUISIANA TAX COMMISSION	5,840,776	70,629	0	243,426	33,015	(20,101)	(941,542)	(607,912)	(8,894)	31,760	(76,319)
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	91,508,874	1,106,560	0	2,779,197	741,731	(314,927)	(14,751,372)	(2,206,596)	(23,275)	497,594	477,915
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	14,452,430	174,764	0	258,923	0	(49,738)	(2,329,754)	(379,912)	(812,163)	78,587	(4,977)
01-112	DEPARTMENT OF MILITARY AFFAIRS	24,754,862	299,345	0	899,860	0	(85,194)	(3,990,522)	(564,054)	(913,791)	134,609	31,482
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,334,240	16,134	0	116,467	0	(4,592)	(215,082)	0	(27,142)	7,255	37,154
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF	6,089,126	73,632	0	563,384	439	(20,956)	(981,577)	0	(19,121)	33,111	169,477
01-133	OFFICE OF ELDERLY AFFAIRS	6,972,450	84,313	0	353,079	0	(23,996)	(1,123,970)	0	(100,539)	37,914	122,953
01-254	LOUISIANA STATE RACING COMMISSION	2,500,421	30,236	0	0	0	(8,605)	(403,072)	(322,025)	(60,510)	13,596	(110,130)
01-255	OFFICE OF FINANCIAL INSTITUTIONS	16,471,175	199,176	0	681,489	114,808	(56,685)	(2,655,179)	(233,918)	0	89,565	101,144
03-130	DEPARTMENT OF VETERANS AFFAIRS	7,515,096	90,875	0	0	24,636	(25,863)	(1,211,445)	(440,023)	(5,877)	40,865	(144,991)
03-131	LOUISIANA VETERANS HOME	9,521,865	115,142	0	0	50,044	(32,769)	(1,534,939)	(572,322)	(278,351)	51,777	(191,379)
03-132	NORTHEAST LOUISIANA VETERANS HOME	3,951,927	47,788	0	0	0	(13,601)	(637,057)	(1,144,874)	(134,340)	21,489	(367,641)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	4,568,553	55,245	0	309,841	0	(15,723)	(736,458)	0	(211,144)	24,842	93,909
03-135	NORTHWEST LOUISIANA VETERANS HOME	3,888,470	47,021	0	412,587	0	(13,382)	(626,827)	0	(220,049)	21,144	128,902
03-136	SOUTHEAST LOUISIANA VETERANS HOME	2,980,940	36,047	0	0	0	(10,259)	(480,532)	(211,091)	(136,048)	16,209	(72,037)
04-139	SECRETARY OF STATE	63,245,204	764,785	0	1,259,264	0	(217,658)	(10,195,225)	(63,065)	(1,222,715)	343,906	334,563
04-141	OFFICE OF THE ATTORNEY GENERAL	42,374,698	512,411	0	1,932,086	0	(145,832)	(6,830,867)	0	(1,050,390)	230,419	563,449
04-146	LIEUTENANT GOVERNOR	1,330,437	16,088	0	180,004	8,802	(4,579)	(214,469)	(28,437)	0	7,234	63,877
04-147	STATE TREASURER	10,431,683	126,144	0	831,047	0	(35,901)	(1,681,603)	0	(176,948)	56,724	261,971
04-158	PUBLIC SERVICE COMMISSION	11,257,613	136,131	0	93,758	22,288	(38,743)	(1,814,745)	(24,917)	(7,782)	61,215	30,384
04-160	AGRICULTURE AND FORESTRY	124,141,328	1,501,163	0	0	616,232	(427,232)	(20,011,774)	(5,560,761)	0	675,038	(1,653,390)
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	2,089,138	25,263	0	1,924,998	0	(7,190)	(336,772)	0	(61,071)	11,360	549,999
04-165	COMMISSIONER OF INSURANCE	36,828,068	445,339	0	0	0	(126,744)	(5,936,742)	(688,598)	(290,753)	200,259	(271,316)
05-251	DED-OFFICE OF SECRETARY	6,832,460	82,621	0	0	205,164	(23,514)	(1,101,403)	(774,433)	0	37,153	(234,966)
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	3,330,769	40,277	0	213,509	0	(11,463)	(536,925)	(307,432)	(214,927)	18,112	(2,434)
12-440	OFFICE OF REVENUE	118,811,627	1,436,715	0	1,024,179	483,166	(408,890)	(19,152,618)	0	0	646,057	293,463
17-560	STATE CIVIL SERVICE	17,980,707	217,429	0	778,682	0	(61,881)	(2,898,518)	0	(100,499)	97,773	241,807
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	2,183,758	26,407	0	30,722	0	(7,515)	(352,025)	(61,716)	(28,075)	11,875	(5,344)
17-562	ETHICS ADMINISTRATION	3,189,924	38,574	0	536,003	0	(10,978)	(514,221)	0	(72,106)	17,346	190,814
17-565	BOARD OF TAX APPEALS	873,448	10,562	0	219,091	0	(3,006)	(140,801)	0	(11,136)	4,750	76,342

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	6,845,790	82,782	0	47,798	0	(23,560)	(1,103,552)	(182,377)	(96,725)	37,225	(32,988)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	10,441,121	126,258	0	869,692	2,577	(35,933)	(1,683,125)	0	(39,207)	56,775	303,114
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	7,167,663	86,674	0	116,975	30,044	(24,667)	(1,155,438)	0	(34,027)	38,975	36,333
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	3,479,937	42,081	0	125,137	0	(11,976)	(560,971)	0	(68,899)	18,923	35,984
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	8,536,280	103,224	0	863,280	0	(29,378)	(1,376,062)	0	(140,032)	46,417	248,053
23-949	SUPREME COURT	9,127,945	110,379	0	255,719	0	(31,414)	(1,471,439)	0	(154,939)	49,635	98,359
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,437,012	29,469	0	0	56,797	(8,387)	(392,850)	(47,185)	0	13,252	(17,592)
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	2,640,650	31,932	0	202,039	46,263	(9,088)	(425,677)	(164,278)	(77,194)	14,359	33,879
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,318,354	15,942	0	53,519	28,078	(4,537)	(212,521)	(136,301)	(562)	7,169	(17,536)
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,367,291	16,534	0	10,498	7,292	(4,706)	(220,409)	0	(39,970)	7,435	3,580
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	934,289	11,298	0	0	16,686	(3,215)	(150,609)	(39,403)	0	5,080	(12,950)
21-800	OFFICE OF GROUP BENEFITS	21,971,164	265,684	0	0	937,465	(75,614)	(3,541,786)	(1,957,812)	0	119,472	(594,841)
21-804	OFFICE OF RISK MANAGEMENT	10,148,991	122,725	0	0	144,960	(34,928)	(1,636,033)	(519,797)	0	55,187	(168,910)
SA-951	HOUSE OF REPRESENTATIVES	4,416,881	53,411	0	77,888	482,283	(15,201)	(712,008)	0	0	24,017	28,010
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	64,518	780	0	409	2,436	(222)	(10,400)	(3,866)	0	351	(941)
SA-955	LEGISLATIVE FISCAL OFFICE	338,271	4,090	0	0	27,300	(1,164)	(54,530)	(34,975)	0	1,839	(11,016)
SA-962	LOUISIANA STATE LAW INSTITUTE	1,024,182	12,385	0	88,981	30,184	(3,525)	(165,100)	(88,594)	0	5,569	10,280
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	16,711,496	202,082	0	0	0	(57,513)	(2,693,919)	(2,072,079)	(114,628)	90,871	(758,010)
SA 952	SENATE	5,133,073	62,071	0	0	1,773	(17,665)	(827,459)	(293,787)	(19,129)	27,912	(88,935)
06-261	DCRT - OFFICE OF THE SECRETARY	5,916,907	71,549	0	639,160	4,322	(20,363)	(953,815)	0	(8,488)	32,174	212,565
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	9,643,727	116,616	0	106,414	7,230	(33,189)	(1,554,584)	(288,491)	(6,311)	52,439	(39,860)
06-263	DCRT - OFFICE OF STATE MUSEUMS	5,558,919	67,221	0	282,405	0	(19,131)	(896,106)	(60,240)	(77,599)	30,228	56,591
06-264	DCRT- OFFICE OF STATE PARKS	26,715,991	323,060	0	260,980	0	(91,943)	(4,306,659)	(259,047)	(372,835)	145,272	30,379
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	3,267,102	39,507	0	48,626	6,681	(11,244)	(526,662)	(170,251)	(10,001)	17,765	(29,193)
06-267	DCRT - OFFICE OF TOURISM	5,945,120	71,891	0	298,662	2,425	(20,460)	(958,363)	(74,392)	(267)	32,328	55,575
07-273	DOTD - ADMINISTRATION	41,567,207	502,646	0	328,454	460,943	(143,053)	(6,700,698)	(677,304)	0	226,028	(62,134)
07-276	DOTD - ENGINEERING & OPERATIONS	751,104,155	9,082,633	0	1,592	3,632,031	(2,584,922)	(121,079,154)	(16,877,080)	(51)	4,084,249	(5,067,700)
08-400	DPSC - CORRECTIONS - ADMINISTRATION	361,234,369	4,368,181	0	9,240,842	12,770,199	(1,243,187)	(58,231,540)	(5,169,060)	0	1,964,270	2,219,463
08-401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0	0	0	0	0	0	0	0	0	0
08-402	DPSC - LOUISIANA STATE PENITENTIARY	86,412,792	1,044,936	0	6,799,573	0	(297,389)	(13,929,876)	(1,899,578)	(5,176,930)	469,883	1,182,904
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	106,023,707	1,282,078	0	3,341,727	496,101	(364,880)	(17,091,186)	0	0	576,521	963,668
08-405	DPSC - AVOYELLES CORRECTIONAL CENTER	21,962,781	265,582	0	1,313,470	0	(75,585)	(3,540,434)	(1,931,282)	(1,355,784)	119,426	(397,236)
08-406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	17,409,460	210,522	0	2,894,113	0	(59,915)	(2,806,432)	0	(988,145)	94,667	866,387
08-408	DPSC - ALLEN	1,485,622	17,965	0	1,172,773	0	(5,113)	(239,485)	0	(59,030)	8,078	391,149

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				Exhibit A	
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
08-409	DPSC - DIXON CORRECTIONAL CENTER	38,018,586	459,735	0	2,851,633	0	(130,841)	(6,128,655)	0	(2,276,223)	206,732	871,035
08-412	DPSC - t LEVY DABADIE CORRECTIONAL CENTER	0	0	0	0	0	0	0	0	0	0	0
08-413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	33,419,789	404,125	0	1,403,051	0	(115,014)	(5,387,322)	0	(2,032,110)	181,725	404,503
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	19,691,401	238,116	0	2,055,224	0	(67,768)	(3,174,284)	0	(1,158,479)	107,075	611,978
08-415	DPSC - ADULT PROBATION AND PAROLE	75,401,492	911,783	0	8,692,930	0	(259,494)	(12,154,837)	0	(4,392,828)	410,008	2,511,811
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	23,035,732	278,557	0	1,984,289	0	(79,277)	(3,713,396)	0	(1,367,516)	125,260	577,330
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	25,571,092	309,215	0	264,942	178,095	(88,003)	(4,122,100)	(308,344)	0	139,047	(47,640)
08-419	DPSC - OFFICE OF STATE POLICE	401,126,654	4,850,574	0	30,717,586	0	(1,380,476)	(64,662,238)	0	(6,467,058)	2,181,190	10,064,915
08-420	DPSC - OFFICE OF MOTOR VEHICLES	88,545,822	1,070,729	0	0	0	(304,730)	(14,273,724)	(720,600)	(39,847)	481,482	(269,571)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	17,724,475	214,331	0	881,991	0	(60,999)	(2,857,213)	(573,068)	(605,704)	96,380	22,770
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	387,292	4,683	0	0	0	(1,333)	(62,432)	(14,095)	(13,310)	2,106	(4,053)
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	1,034,761	12,513	0	36,898	0	(3,561)	(166,805)	(89,745)	(20,197)	5,627	(25,356)
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	2,717,368	32,859	0	375,329	0	(9,352)	(438,044)	(44,190)	(50,968)	14,776	89,561
17-563	STATE POLICE COMMISSION	710,464	8,591	0	6,399	0	(2,445)	(114,528)	(4,057)	(464)	3,863	1,400
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	619,322	7,489	0	36,786	0	(2,131)	(99,836)	(334,763)	(21,610)	3,368	(80,932)
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	160,561,406	1,941,569	0	842,112	0	(552,572)	(25,882,747)	(839,225)	(579,420)	873,078	(95,087)
09-307	DHH-OFFICE OF THE SECRETARY	69,289,922	837,880	0	1,220,908	21,815	(238,461)	(11,169,643)	(932,340)	(30,525)	376,775	221,980
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	60,004,966	725,603	0	672,809	260,820	(206,507)	(9,672,894)	(1,289,704)	0	326,287	(99,363)
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	402,761	4,870	0	87,795	0	(1,386)	(64,926)	0	(22,591)	2,190	29,154
09-326	DHH - OFFICE OF PUBLIC HEALTH	201,840,378	2,440,729	0	0	1,229,184	(694,633)	(32,536,982)	(3,329,507)	0	1,097,539	(1,138,341)
09-330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	258,708,660	3,128,402	0	0	5,315,289	(890,345)	(41,704,237)	(15,567,817)	0	1,406,770	(5,049,681)
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	210,081,796	2,540,388	0	0	3,239,515	(722,996)	(33,865,511)	(12,110,752)	0	1,142,353	(4,026,208)
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	598,548,783	7,237,876	0	0	4,201,348	(2,059,904)	(96,486,991)	(10,649,413)	0	3,254,705	(3,779,501)
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	18,304,284	221,342	0	1,314,839	0	(62,994)	(2,950,679)	0	(734,029)	99,532	472,372
11-431	DNR - OFFICE OF THE SECRETARY	12,429,884	150,307	0	74,572	200,571	(42,777)	(2,003,717)	(468,697)	0	67,589	(104,084)
11-432	DNR - OFFICE OF CONSERVATION	24,262,352	293,389	0	330,313	12,658	(83,499)	(3,911,129)	(571,528)	(25,322)	131,930	(31,168)
11-434	DNR - OFFICE OF MINERAL RESOURCES	11,076,987	133,947	0	204,728	66,459	(38,121)	(1,785,627)	0	0	60,233	73,051

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	6,770,637	81,873	0	390,670	0	(23,301)	(1,091,437)	0	(103,900)	36,816	139,265
13-850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0	0	0	0	0	0	0	0	0	0
13-856	DEQ	117,633,497	1,422,468	0	1,537,226	0	(404,835)	(18,962,702)	0	(1,817,519)	639,651	550,630
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	179,863,353	2,174,975	0	0	3,033,442	(618,999)	(28,994,251)	(6,383,843)	0	978,036	(1,856,362)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	3,649,930	44,136	0	0	285,324	(12,561)	(588,374)	(805,395)	(137,589)	19,847	(311,789)
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	106,650,684	1,289,660	0	3,084,016	1,055,352	(367,038)	(17,192,256)	0	(1,658,685)	579,930	977,084
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	23,115,327	279,519	0	1,082,579	343,530	(79,551)	(3,726,227)	(74,178)	(729,006)	125,693	279,637
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	23,980,466	289,981	0	2,378,046	396,644	(82,529)	(3,865,688)	0	(722,342)	130,398	762,466
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	34,201,351	413,576	0	0	372,646	(117,704)	(5,513,311)	(1,812,501)	0	185,975	(553,687)
19-655	LOUISIANA SPECIAL EDUCATION CENTER	18,534,459	224,126	0	107,647	0	(63,786)	(2,987,784)	(732,748)	(809,407)	100,784	(166,298)
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	9,661,331	116,828	0	391,911	0	(33,249)	(1,557,422)	(237,430)	(116,631)	52,535	17,003
19-658	THRIVE ACADEMY	827,203	10,003	0	631,898	0	(2,847)	(133,346)	0	(30,704)	4,498	192,570
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	9,690,477	117,181	0	230,735	0	(33,350)	(1,562,120)	(362,460)	(79,906)	52,694	(11,266)
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	1,758,250	21,261	0	6,715	22,212	(6,051)	(283,433)	(52,056)	0	9,561	(12,187)
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	7,073,539	85,536	0	671,141	0	(24,344)	(1,140,265)	0	(207,443)	38,464	248,880
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	72,615,311	878,092	0	81,350	918,694	(249,905)	(11,705,701)	(1,113,179)	0	394,857	(422,029)
19-682	DOE - RECOVERY SCHOOL DISTRICT	2,770,998	33,508	0	0	38,312	(9,536)	(446,689)	(1,246,007)	(5,738)	15,068	(414,232)
19-699	DOE - SPECIAL SCHOOL DISTRICTS	28,794,267	348,191	0	1,019,715	889,600	(99,095)	(4,641,680)	(801,310)	0	156,573	(29,177)
16-9	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0	0	0	0	0	0	0	0
	<b>Government-Wide Entry Subtotals</b>	<b>5,215,776,596</b>	<b>63,071,123</b>	<b>0</b>	<b>111,552,392</b>	<b>43,594,189</b>	<b>(17,950,078)</b>	<b>(840,791,271)</b>	<b>(108,608,218)</b>	<b>(41,409,727)</b>	<b>28,361,621</b>	<b>976,990</b>
6-4	DIVISION OF ADMINISTRATIVE LAW	5,868,444	70,963	0	397,075	1,501	(20,196)	(946,002)	(128,098)	(72,288)	31,911	122,230
6-6	OFFICE OF AIRCRAFT SERVICES	555,745	6,720	0	13,728	3,430	(1,913)	(89,587)	(41,344)	(4,006)	3,022	(6,321)
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	104,121,714	1,259,079	0	6,408,415	0	(358,335)	(16,784,582)	0	(3,614,634)	566,179	2,124,073
6-7	Administrative Services (now part of 815)	3,363,906	40,678	0	0	56,130	(11,577)	(542,267)	(520,307)	(98,336)	18,292	(181,112)
6-7	Office of Telecommunication Services (now part of 815)	6,169,626	74,605	0	76,210	113,700	(21,233)	(994,553)	(282,913)	(180,356)	33,548	(91,391)



Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
6-9	OFFICE OF STATE PROCUREMENT	7,458,293	90,188	0	397,553	0	(25,668)	(1,202,288)	(190,787)	(257,603)	40,556	104,511
	<b>Subtotal Internal Service Totals</b>	<b>127,537,728</b>	<b>1,542,234</b>	<b>0</b>	<b>7,292,980</b>	<b>174,761</b>	<b>-438,921</b>	<b>-20,559,279</b>	<b>-1,163,449</b>	<b>-4,227,223</b>	<b>693,507</b>	<b>2,071,990</b>
7-13	<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>											
	BATON ROUGE COMMUNITY COLLEGE	31,293,364	378,411	0	325,747	0	(107,696)	(5,044,539)	(247,429)	(502,520)	170,163	59,605
	BOSSIER PARISH COMMUNITY COLLEGE	22,274,759	269,355	0	973,878	0	(76,659)	(3,590,726)	0	(590,627)	121,123	303,392
	DELGADO COMMUNITY COLLEGE	69,707,489	842,929	0	794,923	0	(239,898)	(11,236,955)	(356,150)	(302,387)	379,046	84,661
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	9,190,875	111,140	0	739,924	0	(31,630)	(1,481,583)	0	(102,322)	49,977	273,600
	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0	0	0	0	0	0	0	0	0	0
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	11,238,584	135,901	0	1,777,982	0	(38,678)	(1,811,677)	(43,495)	(294,578)	61,112	626,406
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	19,200,632	232,181	0	0	469,251	(66,079)	(3,095,172)	(1,594,343)	(23,087)	104,407	(624,283)
	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0	0	0	0	0	0	0	0	0	0
	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	0	0	0	0	177,603	0	0	(5,645,446)	(1,771)	0	(2,256,393)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	10,953,409	132,453	0	1,009,080	0	(37,696)	(1,765,707)	0	(98,530)	59,561	311,825
	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	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
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	10,084,680	121,948	0	0	372,018	(34,706)	(1,625,666)	(605,608)	0	54,837	(224,225)
	LOUISIANA DELTA COMMUNITY COLLEGE	18,937,949	229,005	0	0	101,922	(65,175)	(3,052,827)	(1,129,513)	0	102,978	(431,723)
	NUNEZ COMMUNITY COLLEGE	10,940,149	132,292	0	1,632,075	0	(37,650)	(1,763,569)	0	(120,246)	59,489	500,188
	RIVER PARISHES COMMUNITY COLLEGE	8,247,038	99,726	0	1,839,418	0	(28,382)	(1,329,435)	(67,801)	(186,069)	44,845	716,396
	SOUTH LA COMMUNITY COLLEGE	37,009,352	447,531	0	3,734,273	203,555	(127,368)	(5,965,965)	0	0	201,244	1,393,590
	SOWELA TECHNICAL COMMUNITY COLLEGE LCTCS - NEW ORLEANS AREA	15,493,114	187,349	0	945,513	0	(53,319)	(2,497,514)	0	(159,531)	84,246	333,791
		0	0	0	0	0	0	0	0	0	0	0
	<b>Total LCTCS</b>	<b>274,571,394</b>	<b>3,320,220</b>	<b>0</b>	<b>13,772,813</b>	<b>1,324,349</b>	<b>-944,937</b>	<b>-44,261,334</b>	<b>-9,689,785</b>	<b>-2,381,668</b>	<b>1,493,026</b>	<b>1,066,830</b>
7-10	FEDERAL PROPERTY ASSISTANCE	1,654,254	20,004	0	0	32,580	(5,693)	(266,668)	(187,054)	0	8,995	(65,993)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	3,959,779	47,883	0	344,661	0	(13,628)	(638,323)	0	(31,050)	21,532	130,551
7-12	PRISON ENTERPRISES	12,572,180	152,028	0	553,442	514	(43,267)	(2,026,655)	0	(116,598)	68,363	196,631

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
<b>Total Proprietary Funds</b>		<b>18,186,213</b>	<b>219,914</b>	<b>0</b>	<b>898,103</b>	<b>33,093</b>	<b>(62,588)</b>	<b>(2,931,646)</b>	<b>(187,054)</b>	<b>(147,648)</b>	<b>98,890</b>	<b>261,189</b>
7-15-1	BARBERS EXAMINERS BOARD	651,889	7,883	0	69,079	0	(2,243)	(105,086)	0	(24,120)	3,545	22,238
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	107,661	1,302	0	9,855	0	(371)	(17,355)	0	(6,490)	585	3,647
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	356,735	4,314	0	9,568	515	(1,228)	(57,506)	(601)	(3,930)	1,940	3,656
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	573,478	6,935	0	0	6,430	(1,974)	(92,446)	(71,390)	0	3,118	(27,140)
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	11,020	133	0	3,947	0	(38)	(1,776)	0	(591)	60	1,426
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	172,693	2,088	0	106,518	0	(594)	(27,838)	0	(8,214)	939	40,333
7-15-12	LOUISIANA BOARD OF PHARMACY	1,790,462	21,651	0	59,101	0	(6,162)	(288,625)	0	(26,478)	9,736	18,854
7-15-13	LOUISIANA CEMETERY BOARD	306,561	3,707	0	0	0	(1,055)	(49,418)	(109,454)	(10,478)	1,667	(31,918)
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	511,374	6,184	0	92,939	0	(1,760)	(82,434)	0	(29,421)	2,781	32,189
7-15-17	LOUISIANA REAL ESTATE COMMISSION	2,597,421	31,409	0	46,433	96	(8,939)	(418,708)	(137,139)	(15,414)	14,124	(20,609)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	615,314	7,441	0	15,902	0	(2,118)	(99,190)	(16,200)	(18,423)	3,346	1,732
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	387,763	4,689	0	28,817	0	(1,334)	(62,508)	0	(11,180)	2,109	9,574
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	5,184,558	62,694	0	282,603	0	(17,843)	(835,759)	(115,854)	(151,305)	28,192	34,402
7-15-27	LOUISIANA STATE BOARD OF NURSING	4,818,465	58,267	0	913,468	0	(16,583)	(776,744)	0	(142,512)	26,201	337,400
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	1,423,202	17,210	0	3,915	2,725	(4,898)	(229,422)	(68,241)	(11,794)	7,739	(26,178)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	567,306	6,860	0	68,664	0	(1,952)	(91,451)	0	(32,793)	3,085	21,605
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	94,667	1,145	0	30,814	0	(326)	(15,260)	0	(4,980)	515	9,997
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	59,413	718	0	10,915	0	(204)	(9,577)	0	(3,436)	323	3,921
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	726,965	8,791	0	23,371	19,623	(2,502)	(117,188)	(39,229)	0	3,953	(1,860)
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	83,256	1,007	0	0	1,585	(287)	(13,421)	(12,066)	0	453	(3,459)
7-15-39	STATE BOARD OF VETERINARY MEDICINE	51,852	627	0	4,547	0	(178)	(8,359)	0	(3,148)	282	1,799
7-15-45	CHIROPRACTIC EXAMINERS BOARD	185,251	2,240	0	2,379	0	(638)	(29,863)	(1,289)	(11,497)	1,007	164
7-15-49	LA BD OF DIETETICS & NUTRITION	5,787	70	0	4,484	0	(20)	(933)	0	(237)	31	1,524
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	119,440	1,444	0	20,082	0	(411)	(19,254)	(34,821)	(6,056)	649	(8,191)

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense	
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	265,162	3,206	0	27,557	0	(913)	(42,745)	0	(12,198)	1,442	8,065
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	305,321	3,692	0	0	0	(1,051)	(49,218)	(26,143)	(10,667)	1,660	(8,512)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	114,653	1,386	0	25,889	0	(395)	(18,482)	0	(6,435)	623	8,791
	<b>Subtotal Enterprise Boards</b>	<b>22,087,669</b>	<b>267,092</b>	<b>0</b>	<b>1,860,850</b>	<b>30,974</b>	<b>(76,015)</b>	<b>(3,560,566)</b>	<b>(632,427)</b>	<b>(551,796)</b>	<b>120,105</b>	<b>433,451</b>
	<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>314,845,276</b>	<b>3,807,227</b>	<b>0</b>	<b>16,531,766</b>	<b>1,388,416</b>	<b>(1,083,539)</b>	<b>(50,753,546)</b>	<b>(10,509,266)</b>	<b>(3,081,112)</b>	<b>1,712,022</b>	<b>1,761,470</b>
	<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>5,658,159,600</b>	<b>68,420,584</b>	<b>0</b>	<b>135,377,139</b>	<b>45,157,366</b>	<b>(19,472,537)</b>	<b>(912,104,097)</b>	<b>(120,280,933)</b>	<b>(48,718,062)</b>	<b>30,767,150</b>	<b>4,810,450</b>
	<b>COMPONENT UNITS</b>											
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	25,718,458	310,997	0	1,311,833	0	(88,510)	(4,145,855)	0	(350,752)	139,848	383,495
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	17,107,978	206,876	0	667,277	0	(58,877)	(2,757,833)	0	(231,267)	93,027	255,958
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	13,086,881	158,251	0	62,835	0	(45,038)	(2,109,626)	0	(171,454)	71,162	24,507
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	7,820,793	94,572	0	83,491	0	(26,915)	(1,260,724)	(26,381)	(196,636)	42,527	25,859
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	5,783,048	69,931	0	0	42,606	(19,902)	(932,236)	(348,198)	(151,545)	31,446	(118,688)
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0	0	0	0	0	0	(168,435)	(5,549)	0	(51,493)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	14,103,771	170,548	0	354,707	0	(48,538)	(2,273,550)	(329,410)	(141,716)	76,692	47,766
20-27	NORTHEAST DELTA HUMAN SVC AUTH	8,836,186	106,850	0	429,939	0	(30,410)	(1,424,407)	(276,375)	(313,909)	48,048	12,290
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,587,332	19,195	0	0	0	(5,463)	(255,880)	(174,612)	(5,439)	8,631	(67,787)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	2,502,258	30,258	0	9,285	0	(8,612)	(403,368)	(123,592)	(41,205)	13,606	(31,598)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	725,632	8,775	0	32,670	4,492	(2,497)	(116,973)	(43,830)	0	3,946	(8,198)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	310,069	3,749	0	0	0	(1,067)	(49,984)	(79,257)	(8,805)	1,686	(28,615)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	85,442	1,033	0	7,470	7,840	(294)	(13,773)	(6,285)	(2,921)	465	1,192
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	6,824,165	82,520	0	260,831	0	(23,485)	(1,100,066)	(55,212)	(218,851)	37,107	52,438
20-14-10	NATCHITOCHEs LEVEE AND DRAINAGE DISTRICT	963,137	11,647	0	99	29,677	(3,315)	(155,259)	(19,516)	0	5,237	(5,536)

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	66,696	807	0	13,834	0	(230)	(10,751)	0	(3,839)	363	5,106
20-14-14	PONTCHARTRAIN LEVEE DISTRICT RED RIVER, ATCHAFALAYA, AND BAYOU	7,112,023	86,001	0	454,791	0	(24,476)	(1,146,469)	(33,113)	(77,572)	38,673	116,695
20-14-16	BOUEF LEVEE DISTRICT	4,898,134	59,230	0	44,439	0	(16,857)	(789,587)	(439,496)	(53,210)	26,634	(107,795)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	1,548,695	18,727	0	123,562	0	(5,330)	(249,652)	0	(72,123)	8,421	37,896
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	11,464,952	138,638	0	50,162	0	(39,457)	(1,848,168)	(115,663)	(31,774)	62,343	(12,982)
20-14-5	CADDO LEVEE DISTRICT	769,020	9,299	0	8,514	6,185	(2,647)	(123,967)	(173,263)	(5,205)	4,182	(46,098)
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	438,867	5,307	0	26,865	0	(1,510)	(70,746)	(11,474)	(26,595)	2,386	7,468
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	3,193,092	38,612	0	65,670	0	(10,989)	(514,731)	(116,629)	(122,439)	17,363	(7,054)
20-14-13	NORTH LAFOURCHE LEVEE DISTRICT (12/31 YE but did not implement 75 in 12/31/17)		0	0	0	0	0	0	0	0	0	0
20-18	LOUISIANA HOUSING CORPORATION METROPOLITAN HUMAN SERVICES AUTHORITY	10,994,351	132,948	0	944,428	0	(37,837)	(1,772,306)	(1,516)	(410,516)	59,784	269,230
20-26	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	14,865,790	179,763	0	96,456	96,968	(51,161)	(2,396,388)	(322,825)	(30,017)	80,835	(101,571)
20-26B	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	6,754,908	81,683	0	84,882	0	(23,247)	(1,088,902)	(199,741)	(327,603)	36,731	(55,645)
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	7,088,114	85,712	0	0	0	(24,394)	(1,142,615)	(795,939)	(305,200)	38,543	(227,524)
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	4,325,775	52,309	0	1,803,069	945,484	(14,887)	(697,322)	0	(75,982)	23,522	544,300
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	3,243,346	39,220	0	14,399	12,734	(11,162)	(522,832)	(197,340)	(97,459)	17,636	(74,822)
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	4,952,986	59,893	0	449,652	0	(17,046)	(798,429)	0	(244,534)	26,933	159,897
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	1,880,849	22,744	0	180,608	84,725	(6,473)	(303,196)	(132,865)	0	10,227	34,282
20-31	SABINE RIVER AUTHORITY	5,236,469	63,321	0	21,527	0	(18,021)	(844,127)	(156,345)	(87,521)	28,474	(56,388)
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	14,641,737	177,053	0	589,470	0	(50,389)	(2,360,271)	0	(235,061)	79,617	188,215
<b>20-C-1</b>	<b>LSU System</b>											
	LSU - BATON ROUGE*	179,114,010	2,165,914	0	0	2,328,478	(616,420)	(28,873,456)	(13,282,808)	0	973,961	(13,002,728)
	LSU - ALEXANDRIA CAMPUS	11,889,551	143,773	0	184,200	41,984	(40,918)	(1,916,614)	(2,496,450)	(35,008)	64,651	637,631
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	116,901,779	1,413,620	0	4,087,663	0	(402,317)	(18,844,748)	0	(215,733)	635,672	1,337,025

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
	LSU - EUNICE CAMPUS	3,504,411	42,377	0	199,341	35,929	(12,060)	(564,916)	(124,318)	0	19,056	148,737
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	59,804,637	723,180	0	3,207,307	1,088,292	(205,817)	(9,640,600)	(631,646)	0	325,197	7,463,429
	PENNINGTON BIOMEDICAL RESEARCH CTR.	6,055,386	73,224	0	1,396,871	10,263	(20,840)	(976,138)	(233,169)	(173,587)	32,927	1,108,052
	LSUHSC - HEALTH CARE SERVICES DI VISION	8,143,232	98,471	0	94,926	280,260	(28,025)	(1,312,702)	(365,538)	0	44,280	(66,469)
	E A CONWAY MEDICAL CENTER	24,509,120	296,373	0	0	1,253,701	(84,348)	(3,950,908)	(2,286,781)	0	133,272	(729,037)
	EARL K LONG MEDICAL CENTER	25,406,392	307,224	0	0	1,238,016	(87,436)	(4,095,550)	(3,088,671)	0	138,151	(1,014,833)
	HUEY P LONG MEDICAL CENTER	11,096,942	134,188	0	8,106	528,344	(38,190)	(1,788,844)	(595,096)	0	60,341	(166,785)
	UNIVERSITY MEDICAL CENTER	16,091,928	194,590	0	0	949,690	(55,380)	(2,594,044)	(1,400,746)	0	87,502	(484,003)
	W O MOSS REGIONAL MEDICAL CENTER	5,032,437	60,854	0	0	284,589	(17,319)	(811,237)	(621,998)	0	27,365	(206,132)
	LALLIE KEMP REGIONAL MEDICAL CENTER	17,505,643	211,685	0	0	0	(60,246)	(2,821,937)	(547,835)	(180,900)	95,190	(176,525)
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	4,491,532	54,313	0	0	290,070	(15,458)	(724,042)	(572,741)	0	24,423	(183,694)
	LEONARD t CHABERT MEDICAL CENTER	12,298,967	148,724	0	0	531,221	(42,327)	(1,982,613)	(1,035,901)	0	66,878	(325,890)
	MEDICAL CENTER OF LA - NEW ORLEANS	91,224,502	1,103,121	0	0	4,416,531	(313,949)	(14,705,531)	(7,063,074)	0	496,048	(2,226,902)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	121,032,155	1,463,566	0	0	2,949,671	(416,532)	(19,510,571)	(5,532,631)	0	658,132	(1,738,531)
	LSU - SHREVEPORT	11,038,353	133,480	0	1,215,135	100,509	(37,988)	(1,779,400)	(1,573,543)	0	60,023	(302,034)
	<b>Total - LSU</b>	<b>725,140,977</b>	<b>8,768,676</b>	<b>0</b>	<b>10,393,550</b>	<b>16,327,547</b>	<b>(2,495,570)</b>	<b>(116,893,849)</b>	<b>(41,452,947)</b>	<b>(605,228)</b>	<b>3,943,070</b>	<b>(9,928,689)</b>
<b>20-C-2</b>	<b>University of Louisiana System:</b>											
	GRAMBLING STATE UNIVERSITY	49,750,136	601,597	0	0	374,787	(171,215)	(8,019,799)	(1,826,641)	0	270,524	(714,699)
	LA TECH UNIVERSITY	111,072,603	1,343,132	0	641,733	0	(382,256)	(17,905,076)	(511,135)	(469,573)	603,975	110,655
	MCNEESE STATE UNIVERSITY	69,578,218	841,366	0	1,056,441	0	(239,453)	(11,216,117)	(778,505)	(416,985)	378,343	(9,562)
	NICHOLLS STATE UNIVERSITY	79,240,862	958,210	0	791,079	0	(272,707)	(12,773,750)	(455,438)	(193,062)	430,885	43,848
	NORTHWESTERN STATE UNIVERSITY	78,910,529	954,216	0	3,660,834	0	(271,570)	(12,720,500)	0	(1,271,863)	429,089	1,173,117
	SOUTHEASTERN LA UNIVERSITY	130,967,828	1,583,712	0	2,815,835	0	(450,725)	(21,112,217)	0	(1,902,180)	712,159	1,056,455
	UNIVERSITY OF LA @ LAFAYETTE	181,048,405	2,189,305	0	4,467,174	0	(623,077)	(29,185,283)	0	(2,640,463)	984,480	1,561,564
	UNIVERSITY OF LA @ MONROE	91,614,778	1,107,840	0	232,874	27,545	(315,292)	(14,768,444)	(1,001,320)	(272,555)	498,170	(333,993)
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	2,498,163	30,209	0	286,177	0	(8,597)	(402,708)	0	(66,644)	13,584	103,011
	UNIVERSITY OF NEW ORLEANS	99,787,336	1,206,666	0	856,632	0	(343,418)	(16,085,873)	0	(638,311)	542,610	266,214
	<b>Total - ULS</b>	<b>894,468,858</b>	<b>10,816,252</b>	<b>0</b>	<b>14,808,778</b>	<b>402,333</b>	<b>(3,078,312)</b>	<b>(144,189,766)</b>	<b>(4,573,039)</b>	<b>(7,871,636)</b>	<b>4,863,818</b>	<b>3,256,610</b>
<b>20-C-3</b>	<b>Southern University System:</b>											
	SOUTHERN UNIVERSITY - BATON ROUGE	121,643,061	1,470,953	0	0	0	(418,634)	(19,609,050)	(1,997,852)	(299,934)	661,454	(660,143)
	SOUTHERN UNIVERSITY - NEW ORLEANS	23,404,027	283,010	0	881,342	28,307	(80,545)	(3,772,765)	0	(104,137)	127,263	299,585
	SOUTHERN UNIVERSITY-SHREVEPORT	17,409,445	210,522	0	379,305	0	(59,915)	(2,806,430)	(630,958)	(128,740)	94,667	(144,010)
	<b>Total Southern</b>	<b>162,456,533</b>	<b>1,964,485</b>	<b>0</b>	<b>1,260,647</b>	<b>28,307</b>	<b>(559,094)</b>	<b>(26,188,245)</b>	<b>(2,628,809)</b>	<b>(532,811)</b>	<b>883,383</b>	<b>(504,568)</b>
20-C-5	BOARD OF REGENTS	25,207,738	304,821	0	2,684,833	0	(86,752)	(4,063,526)	0	(408,905)	137,071	1,007,063

Deferred Outflows of Resources

Deferred Inflows of Resources

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/20 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments &		
<b>TOTAL OGB PLAN - COMPONENT UNITS</b>		<b>2,017,217,548</b>	<b>24,392,950</b>	<b>0</b>	<b>37,524,851</b>	<b>17,988,897</b>	<b>(6,942,247)</b>	<b>(325,178,595)</b>	<b>(53,287,184)</b>	<b>(13,518,225)</b>	<b>10,968,944</b>	<b>(5,012,524)</b>
<b>FIDUCIARY FUNDS</b>												
8C01	Louisiana School Employees' Retirement System (571) - LSERS	6,092,726	73,676	0	304,906	4,527	(20,968)	(982,157)	(351,813)	(4,759)	33,130	(53,609)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	17,023,923	205,860	0	491,186	0	(58,588)	(2,744,283)	0	(503,209)	92,570	156,739
8C03	Louisiana Teachers' Retirement System (573) - TRSL	23,569,847	285,015	0	289,505	0	(81,116)	(3,799,496)	(55,882)	(388,528)	128,165	99,836
8C04	Louisiana State Police Retirement System (575) - LSPRS	275,702	3,334	0	21,638	0	(949)	(44,444)	(33,417)	(18,004)	1,499	(892)
<b>TOTAL</b>		<b>7,722,339,346</b>	<b>93,381,419</b>	<b>0</b>	<b>174,009,226</b>	<b>63,150,790</b>	<b>(26,576,405)</b>	<b>(1,244,853,071)</b>	<b>(174,009,229)</b>	<b>(63,150,786)</b>	<b>41,991,458</b>	<b>(0)</b>

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
<b>PRIMARY GOVERNMENT</b>							
01-100	EXECUTIVE OFFICE	(16,225)	233,344	6,443,642	4,548,496	4,503,571	6,527,320
01-101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	7,160	45,431	1,563,132	1,097,328	1,090,090	1,575,170
01-103	MENTAL HEALTH ADVOCACY SERVICE	(29,674)	6,273	2,913,482	1,984,777	1,949,753	2,976,057
01-106	LOUISIANA TAX COMMISSION	5,578	(38,981)	6,731,256	5,123,665	5,138,145	6,715,046
01-107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	263,059	1,238,568	106,925,439	79,278,842	79,344,814	106,911,798
01-111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(325,872)	(252,261)	18,069,482	11,707,844	11,417,202	18,573,648
01-112	DEPARTMENT OF MILITARY AFFAIRS	(371,350)	(205,260)	29,997,378	20,707,121	20,533,461	30,333,755
01-116	LOUISIANA PUBLIC DEFENDER BOARD	(10,424)	33,985	1,616,561	1,116,072	1,105,182	1,635,810
01-129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF	(5,173)	197,415	7,132,446	5,262,833	5,256,455	7,149,538
01-133	OFFICE OF ELDERLY AFFAIRS	(39,367)	121,499	8,351,477	5,901,194	5,869,182	8,422,127
01-254	LOUISIANA STATE RACING COMMISSION	(27,579)	(124,112)	2,896,351	2,179,833	2,182,001	2,897,364
01-255	OFFICE OF FINANCIAL INSTITUTIONS	50,253	240,961	19,220,821	14,291,473	14,301,634	19,218,329
03-130	DEPARTMENT OF VETERANS AFFAIRS	3,809	(100,317)	8,625,543	6,617,939	6,653,315	8,586,838
03-131	LOUISIANA VETERANS HOME	(54,723)	(194,326)	11,271,047	8,149,375	8,151,827	11,279,423
03-132	NORTHEAST LOUISIANA VETERANS HOME	(62,799)	(408,951)	4,694,457	3,367,598	3,356,913	4,717,020
03-134	SOUTHWEST LOUISIANA VETERANS HOME	(80,872)	37,879	5,602,767	3,773,495	3,710,409	5,711,243
03-135	NORTHWEST LOUISIANA VETERANS HOME	(85,667)	64,379	4,871,837	3,139,640	3,066,964	5,001,680
03-136	SOUTHEAST LOUISIANA VETERANS HOME	(50,154)	(105,982)	3,628,432	2,477,107	2,445,212	3,685,053
04-139	SECRETARY OF STATE	(455,037)	223,432	74,848,084	54,144,336	53,950,819	75,254,324
04-141	OFFICE OF THE ATTORNEY GENERAL	(414,888)	378,979	50,911,140	35,761,264	35,449,347	51,471,544
04-146	LIEUTENANT GOVERNOR	4,629	75,740	1,564,845	1,145,249	1,140,326	1,573,747
04-147	STATE TREASURER	(67,770)	250,925	12,423,388	8,875,545	8,836,079	12,488,809
04-158	PUBLIC SERVICE COMMISSION	1,134	92,732	13,140,783	9,760,625	9,754,560	13,170,061
04-160	AGRICULTURE AND FORESTRY	266,139	(712,213)	144,818,692	107,743,600	107,993,734	144,646,840
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	(17,449)	543,911	2,566,144	1,722,078	1,686,123	2,627,760
04-165	COMMISSIONER OF INSURANCE	(113,203)	(184,260)	43,287,622	31,721,212	31,664,432	43,417,104
05-251	DED-OFFICE OF SECRETARY	79,030	(118,783)	7,945,065	5,946,528	5,980,358	7,909,413
05-252	DED - OFFICE OF BUSINESS DEVELOPMENT	(86,105)	(70,427)	4,147,316	2,710,224	2,632,205	4,283,231
12-440	OFFICE OF REVENUE	213,583	1,153,103	139,534,746	102,480,904	102,461,328	139,713,463
17-560	STATE CIVIL SERVICE	(36,646)	302,934	21,453,465	15,274,646	15,183,183	21,632,238
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(10,978)	(4,447)	2,636,136	1,832,437	1,808,364	2,677,251
17-562	ETHICS ADMINISTRATION	(27,717)	180,443	3,800,932	2,709,747	2,684,835	3,842,523
17-565	BOARD OF TAX APPEALS	(3,891)	77,201	1,057,564	732,703	728,287	1,067,382

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	(48,461)	(44,224)	7,962,554	5,953,677	5,916,402	8,022,037
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	(19,253)	340,636	12,205,775	9,037,699	8,959,029	12,338,468
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	(10,425)	64,883	8,426,827	6,167,179	6,089,254	8,552,571
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	(27,691)	27,215	4,116,653	2,977,954	2,933,582	4,189,405
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	(55,258)	239,212	9,891,530	7,441,489	7,371,716	9,999,717
23-949	SUPREME COURT	(61,809)	86,184	10,624,378	7,930,052	7,841,241	10,770,808
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	21,606	17,265	2,713,997	2,203,041	2,210,277	2,706,164
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	962	49,200	2,964,075	2,370,460	2,384,103	2,946,903
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	8,803	(1,564)	1,490,154	1,175,102	1,173,989	1,492,153
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	(7,953)	3,062	1,525,270	1,233,767	1,231,481	1,529,827
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	6,332	(1,538)	1,046,158	839,740	838,064	1,050,139
21-800	OFFICE OF GROUP BENEFITS	373,921	(101,448)	25,101,152	19,427,568	19,695,896	24,722,214
21-804	OFFICE OF RISK MANAGEMENT	57,676	(56,047)	11,688,511	8,909,034	8,959,982	11,620,078
SA-951	HOUSE OF REPRESENTATIVES	141,829	193,856	5,119,085	3,856,501	4,006,080	4,930,840
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	942	352	72,411	58,050	61,202	68,201
SA-955	LEGISLATIVE FISCAL OFFICE	10,739	1,562	392,110	295,375	304,322	378,964
SA-962	LOUISIANA STATE LAW INSTITUTE	10,958	26,807	1,180,299	897,701	896,940	1,182,347
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	(60,775)	(727,914)	19,841,973	14,273,004	14,268,658	19,901,828
SA 952	SENATE	(9,512)	(70,536)	5,913,737	4,505,002	4,607,658	5,788,621
06-261	DCRT - OFFICE OF THE SECRETARY	495	245,234	7,007,798	5,062,943	5,049,485	7,035,172
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,663	15,242	11,086,616	8,475,832	8,506,429	11,048,741
06-263	DCRT - OFFICE OF STATE MUSEUMS	(33,028)	53,790	6,511,604	4,800,483	4,793,359	6,529,611
06-264	DCRT- OFFICE OF STATE PARKS	(158,859)	16,792	31,653,673	22,841,890	22,786,598	31,770,316
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(3,366)	(14,793)	3,803,421	2,837,396	2,828,259	3,820,978
06-267	DCRT - OFFICE OF TOURISM	676	88,578	6,869,787	5,200,537	5,205,264	6,878,112
07-273	DOTD - ADMINISTRATION	173,735	337,630	48,261,972	36,229,092	36,346,487	48,150,622
07-276	DOTD - ENGINEERING & OPERATIONS	1,353,240	369,790	879,425,244	650,126,305	651,331,930	878,977,012
08-400	DPSC - CORRECTIONS - ADMINISTRATION	5,014,696	9,198,429	416,372,771	317,249,498	321,322,430	410,290,562
08-401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0	0	0	0	0
08-402	DPSC - LOUISIANA STATE PENITENTIARY	(2,058,236)	(405,448)	107,312,220	70,576,425	69,209,863	109,612,713
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	192,910	1,733,099	124,508,274	91,487,065	91,511,778	124,643,598
08-405	DPSC - AVOYELLES CORRECTIONAL CENTER	(548,075)	(825,885)	27,173,562	18,005,735	17,699,040	27,688,278
08-406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	(384,698)	576,355	21,690,082	14,166,630	13,838,600	22,244,115
08-408	DPSC - ALLEN	(18,649)	380,578	1,940,929	1,152,154	1,110,472	2,017,931



Exhibit A

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
08-409	DPSC - DIXON CORRECTIONAL CENTER	(900,505)	177,262	46,971,351	31,214,182	30,708,879	47,804,960
08-412	DPSC - t LEVY DABADIE CORRECTIONAL CENTER	0	0	0	0	0	0
08-413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	(808,693)	(222,464)	40,965,957	27,625,763	27,122,382	41,791,377
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	(456,161)	262,893	24,302,938	16,186,639	15,895,246	24,785,755
08-415	DPSC - ADULT PROBATION AND PAROLE	(1,727,284)	1,194,535	93,328,148	61,738,413	60,403,822	95,559,170
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	(540,322)	162,269	28,749,615	18,733,326	18,369,108	29,372,435
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	83,877	175,284	29,902,799	22,146,813	22,173,824	29,903,646
08-419	DPSC - OFFICE OF STATE POLICE	(2,622,864)	9,623,241	476,092,710	342,835,883	339,894,615	480,590,809
08-420	DPSC - OFFICE OF MOTOR VEHICLES	(21,361)	190,551	103,664,052	76,569,668	76,626,594	103,655,981
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	(211,185)	(92,035)	21,210,092	15,023,947	14,934,776	21,373,340
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	(5,395)	(7,342)	447,505	338,228	335,934	450,666
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(7,219)	(26,948)	1,225,518	883,252	874,579	1,239,884
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(18,117)	86,219	3,134,219	2,383,790	2,391,871	3,121,951
17-563	STATE POLICE COMMISSION	(173)	5,091	844,965	605,654	601,553	852,363
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	(9,727)	(87,291)	747,204	520,355	514,399	758,570
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	(252,946)	525,046	188,472,017	138,483,084	138,603,115	188,453,619
09-307	DHH-OFFICE OF THE SECRETARY	227	598,982	80,525,729	60,310,516	60,489,239	80,311,976
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	120,112	347,035	69,771,954	52,209,179	52,409,277	69,560,428
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	(8,676)	22,668	502,736	326,385	316,401	519,789
09-326	DHH - OFFICE OF PUBLIC HEALTH	502,054	461,253	235,236,912	175,278,392	175,717,646	234,871,718
09-330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	2,142,853	(1,500,058)	299,222,612	226,336,040	227,822,395	297,448,662
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	1,308,629	(1,575,226)	244,865,716	182,521,231	183,678,021	243,662,284
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	1,738,558	1,213,762	699,273,997	518,648,873	519,579,099	698,700,695
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	(290,214)	281,691	22,169,580	15,314,047	15,091,709	22,539,992
11-431	DNR - OFFICE OF THE SECRETARY	76,449	39,954	14,251,349	10,959,117	11,023,819	14,163,856
11-432	DNR - OFFICE OF CONSERVATION	(6,939)	93,823	28,148,504	21,159,718	21,139,260	28,206,628
11-434	DNR - OFFICE OF MINERAL RESOURCES	30,979	164,262	12,890,225	9,630,760	9,626,959	12,907,630

Exhibit A

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	(39,678)	136,404	8,096,649	5,735,282	5,688,578	8,175,691
13-850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0	0	0	0	0
13-856	DEQ	(735,830)	454,451	138,970,011	100,851,724	100,458,370	139,682,775
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	1,196,782	318,456	207,215,092	157,846,666	158,915,238	205,916,301
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	10,187	(281,756)	4,504,483	2,995,657	2,937,024	4,600,577
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	62,767	1,619,781	124,534,960	92,538,901	92,694,810	124,419,138
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(267,807)	137,524	28,519,364	18,990,998	18,610,582	29,159,684
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(246,700)	646,164	29,916,391	19,481,298	19,021,151	30,702,018
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	156,707	(211,004)	39,754,779	29,776,875	29,792,607	39,809,689
19-655	LOUISIANA SPECIAL EDUCATION CENTER	(288,790)	(354,304)	21,996,436	15,820,932	15,777,170	22,090,085
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(40,178)	29,360	11,415,556	8,273,567	8,183,675	11,565,569
19-658	THRIVE ACADEMY	(9,841)	187,227	1,069,945	646,696	613,489	1,130,229
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(32,671)	8,757	11,234,329	8,449,595	8,454,263	11,233,270
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	9,497	6,871	2,060,059	1,518,950	1,522,875	2,057,953
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(80,668)	206,675	8,426,122	6,011,868	5,918,380	8,582,326
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	366,842	339,670	84,724,581	62,998,939	62,979,636	84,900,589
19-682	DOE - RECOVERY SCHOOL DISTRICT	7,609	(391,555)	3,206,760	2,419,280	2,468,897	3,141,619
19-699	DOE - SPECIAL SCHOOL DISTRICTS	349,107	476,504	33,145,864	25,287,657	25,477,976	32,881,798
16-9	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0	0	0
	<b>Government-Wide Entry Subtotals</b>	<b>900,239</b>	<b>30,238,851</b>	<b>6,126,295,859</b>	<b>4,498,678,250</b>	<b>4,499,179,223</b>	<b>6,133,249,450</b>
6-4	DIVISION OF ADMINISTRATIVE LAW	(21,768)	132,373	6,885,955	5,060,011	5,038,919	6,920,644
6-6	OFFICE OF AIRCRAFT SERVICES	(1,591)	(4,890)	639,038	488,170	488,923	637,546
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	(1,496,876)	1,193,375	124,482,416	88,235,464	87,482,437	125,680,213
6-7	Administrative Services (now part of 815)	(5,644)	(168,464)	3,836,959	2,982,829	3,015,021	3,786,670
6-7	Office of Telecommunication Services (now part of 815)	(6,050)	(63,893)	6,953,298	5,521,345	5,592,164	6,850,004

Exhibit A

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
6-9	OFFICE OF STATE PROCUREMENT	(110,214)	34,853	8,922,855	6,318,185	6,256,838	9,023,785
	<b>Subtotal Internal Service Totals</b>	<b>-1,642,143</b>	<b>1,123,353</b>	<b>151,720,521</b>	<b>108,606,004</b>	<b>107,874,302</b>	<b>152,898,862</b>
<b>7-13</b>	<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>						
	BATON ROUGE COMMUNITY COLLEGE	(198,604)	31,163	37,080,409	26,732,992	26,512,466	37,514,099
	BOSSIER PARISH COMMUNITY COLLEGE	(234,635)	189,879	26,699,411	18,815,271	18,622,829	27,051,010
	DELGADO COMMUNITY COLLEGE	(117,219)	346,487	81,300,421	60,438,849	60,105,258	81,914,715
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(41,446)	282,131	10,853,984	7,880,105	7,837,203	10,949,745
	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0	0	0	0	0
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	(108,908)	578,610	13,610,984	9,395,129	9,236,675	13,892,245
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	142,964	(376,912)	22,039,476	16,915,514	17,032,301	21,910,903
	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0	0	0	0	0
	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	69,845	(2,186,549)	0	0	0	0
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	(32,082)	339,304	13,086,226	9,284,747	9,181,722	13,287,765
	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0	0	0	0	0	0
	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0	0	0	0	0	0
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	165,362	(4,026)	11,531,609	8,912,387	8,982,979	11,452,503
	LOUISIANA DELTA COMMUNITY COLLEGE	41,371	(287,374)	22,079,936	16,429,967	16,445,351	22,118,749
	NUNEZ COMMUNITY COLLEGE	(43,868)	515,809	12,936,956	9,366,762	9,295,870	13,063,949
	RIVER PARISHES COMMUNITY COLLEGE	(74,387)	686,853	9,746,132	7,063,472	7,008,098	9,845,054
	SOUTH LA COMMUNITY COLLEGE	76,913	1,671,747	43,158,235	32,120,077	32,046,370	43,375,703
	SOWELA TECHNICAL COMMUNITY COLLEGE	(59,986)	358,051	18,389,664	13,226,770	13,164,871	18,539,786
	LCTCS - NEW ORLEANS AREA	0	0	0	0	0	0
	<b>Total LCTCS</b>	<b>-414,682</b>	<b>2,145,175</b>	<b>322,513,443</b>	<b>236,582,042</b>	<b>235,471,993</b>	<b>324,916,226</b>
7-10	FEDERAL PROPERTY ASSISTANCE	13,542	(43,456)	1,947,038	1,424,527	1,428,748	1,941,691
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	(11,736)	140,347	4,665,328	3,407,251	3,401,010	4,680,699
7-12	PRISON ENTERPRISES	(76,533)	188,461	14,824,437	10,805,542	10,826,716	14,804,598

Exhibit A

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
<b>Total Proprietary Funds</b>		<b>(74,727)</b>	<b>285,352</b>	<b>21,436,803</b>	<b>15,637,320</b>	<b>15,656,474</b>	<b>21,426,988</b>
7-15-1	BARBERS EXAMINERS BOARD	(7,940)	17,842	772,573	556,608	551,705	780,873
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(2,552)	1,680	140,585	83,345	82,494	141,962
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(964)	4,631	415,081	309,480	306,874	419,146
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	2,138	(21,883)	664,951	500,161	504,591	661,230
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	(218)	1,268	13,291	9,226	9,257	13,260
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	(2,774)	38,497	214,666	140,418	136,668	220,570
7-15-12	LOUISIANA BOARD OF PHARMACY	(9,301)	19,288	2,138,417	1,518,892	1,503,992	2,165,366
7-15-13	LOUISIANA CEMETERY BOARD	(4,071)	(34,322)	347,061	272,586	271,637	349,154
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	(11,372)	23,598	617,966	427,933	419,278	631,083
7-15-17	LOUISIANA REAL ESTATE COMMISSION	(5,123)	(11,608)	3,093,966	2,208,523	2,202,953	3,108,430
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	(7,716)	(2,637)	753,255	509,559	501,805	766,780
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	(4,399)	7,283	463,146	328,637	326,663	467,905
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(53,198)	9,397	6,134,349	4,433,680	4,410,673	6,171,293
7-15-27	LOUISIANA STATE BOARD OF NURSING	(55,379)	308,222	5,783,528	4,065,843	4,014,879	5,869,923
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(5,615)	(24,054)	1,665,938	1,231,277	1,226,443	1,675,772
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(12,891)	11,799	695,606	468,296	461,116	707,413
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	(1,867)	8,645	121,831	74,325	70,746	128,039
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	(1,326)	2,918	68,825	51,850	52,478	67,874
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	6,705	8,798	842,039	635,151	640,583	834,361
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	661	(2,346)	95,385	73,377	73,055	95,950
7-15-39	STATE BOARD OF VETERINARY MEDICINE	(1,238)	844	60,950	44,324	44,337	61,001
7-15-45	CHIROPRACTIC EXAMINERS BOARD	(4,602)	(3,431)	216,993	159,242	154,393	224,587
7-15-49	LA BD OF DIETETICS & NUTRITION	(75)	1,480	7,374	4,569	4,339	7,777
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	(2,619)	(10,160)	157,276	91,832	87,839	164,902

Exhibit A

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	(4,784)	4,723	328,020	216,944	210,576	338,655
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(4,996)	(11,848)	351,850	267,647	266,525	353,332
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	(2,465)	6,949	140,689	94,289	91,613	144,926
	<b>Subtotal Enterprise Boards</b>	<b>(197,982)</b>	<b>355,574</b>	<b>26,305,611</b>	<b>18,778,014</b>	<b>18,627,512</b>	<b>26,571,564</b>
	<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>(687,391)</b>	<b>2,786,101</b>	<b>370,255,857</b>	<b>270,997,376</b>	<b>269,755,979</b>	<b>372,914,778</b>
	<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>(1,429,295)</b>	<b>34,148,305</b>	<b>6,648,272,237</b>	<b>4,878,281,630</b>	<b>4,876,809,504</b>	<b>6,659,063,090</b>
	<b>COMPONENT UNITS</b>						
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	(136,580)	386,763	30,339,078	22,070,333	21,999,495	30,469,313
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(84,128)	264,858	20,221,087	14,653,507	14,644,227	20,252,463
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	(75,965)	19,704	15,507,626	11,181,705	11,143,422	15,573,855
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(83,397)	(15,011)	9,255,240	6,689,181	6,658,133	9,304,446
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	(21,796)	(109,038)	6,640,004	5,090,545	5,111,839	6,614,031
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	(2,879)	(54,372)	0	0	0	0
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(50,704)	73,753	16,676,441	12,080,229	12,032,618	16,771,057
20-27	NORTHEAST DELTA HUMAN SVC AUTH	(127,711)	(67,373)	10,502,863	7,529,345	7,495,576	10,557,749
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(3,382)	(62,538)	1,864,314	1,368,701	1,363,958	1,877,467
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(18,039)	(36,031)	2,959,495	2,144,406	2,139,784	2,970,811
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	1,609	(2,643)	841,098	633,670	643,858	828,488
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	(3,957)	(30,886)	377,412	259,048	258,829	381,389
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	799	2,456	103,660	71,340	71,067	104,169
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(86,022)	3,524	8,127,845	5,803,774	5,761,470	8,197,297
20-14-10	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	11,682	11,383	1,089,793	859,664	868,674	1,077,150

Exhibit A

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	(1,472)	3,997	78,861	56,953	56,784	79,312
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	(26,231)	129,137	8,316,136	6,157,592	6,144,443	8,353,658
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(23,360)	(104,520)	5,843,424	4,164,101	4,168,695	5,844,988
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	(28,739)	17,579	1,901,094	1,281,912	1,258,821	1,940,975
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	(16,093)	33,267	13,376,760	9,953,838	9,979,965	13,352,002
20-14-5	CADDO LEVEE DISTRICT	2,173	(39,743)	903,031	662,890	668,805	897,983
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	(10,583)	(729)	525,911	370,252	368,136	530,322
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	(47,600)	(37,292)	3,832,815	2,696,624	2,675,117	3,871,920
20-14-13	NORTH LAFOURCHE LEVEE DISTRICT (12/31 YE but did not implement 75 in 12/31/17)	0	0				
20-18	LOUISIANA HOUSING CORPORATION METROPOLITAN HUMAN SERVICES	(158,755)	170,259	13,280,837	9,219,693	9,106,707	13,472,786
20-26	AUTHORITY	34,165	13,429	17,253,478	12,952,151	12,956,942	17,255,506
20-26B	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(131,498)	(150,411)	8,055,113	5,730,832	5,668,699	8,151,813
20-28-1	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	(108,391)	(297,373)	8,425,038	6,040,457	6,101,156	8,372,226
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	(19,443)	(21,677)	1,231,243	842,647	851,759	1,224,329
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	234,066	801,888	5,345,288	3,557,201	3,568,890	5,351,220
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	(23,784)	(80,969)	3,679,175	2,887,881	2,925,509	3,628,531
20-28-2	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	(91,704)	95,125	6,050,343	4,117,002	4,068,079	6,140,300
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	31,105	75,614	2,129,269	1,677,067	1,703,460	2,091,712
20-31	SABINE RIVER AUTHORITY	(40,105)	(68,018)	6,065,423	4,569,631	4,574,208	6,064,843
20-32	SOUTH CENTRAL LA HUMAN SERVICES AUT	(101,487)	166,345	17,454,246	12,441,361	12,363,854	17,590,831
<b>20-C-1</b>	<b>LSU System</b>						
	LSU - BATON ROUGE*	916,384	(11,112,383)	207,046,432	156,787,167	158,860,811	204,580,683
	LSU - ALEXANDRIA CAMPUS	9,703	711,985	13,833,759	10,339,341	10,371,702	13,836,776
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(67,380)	1,905,317	136,951,771	101,024,315	100,865,992	137,586,219

Exhibit A

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
	LSU - EUNICE CAMPUS	15,327	183,120	4,040,565	3,074,085	3,172,196	3,917,234
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	410,290	8,198,917	68,688,289	52,653,632	53,595,200	67,567,834
	PENNINGTON BIOMEDICAL RESEARCH CTR.	(48,540)	1,092,439	7,389,165	5,031,416	5,048,792	7,390,341
	LSUHSC - HEALTH CARE SERVICES DI VISION	106,733	84,544	9,342,113	7,176,557	7,286,861	9,185,310
	E A CONWAY MEDICAL CENTER	503,731	(92,034)	28,045,710	21,660,905	22,150,934	27,357,786
	EARL K LONG MEDICAL CENTER	501,219	(375,463)	28,819,621	22,619,561	22,942,950	28,351,300
	HUEY P LONG MEDICAL CENTER	214,090	107,646	12,474,510	9,959,803	10,199,913	12,153,630
	UNIVERSITY MEDICAL CENTER	393,597	(2,903)	18,224,602	14,352,363	14,658,114	17,801,128
	W O MOSS REGIONAL MEDICAL CENTER	116,818	(61,950)	5,699,434	4,484,276	4,622,708	5,516,599
	LALLIE KEMP REGIONAL MEDICAL CENTER	(72,840)	(154,176)	20,592,000	15,070,658	15,189,168	20,460,526
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	114,334	(44,937)	5,103,256	3,992,053	4,106,502	4,949,771
	LEONARD t CHABERT MEDICAL CENTER	214,825	(44,187)	14,055,208	10,883,278	11,087,661	13,761,186
	MEDICAL CENTER OF LA - NEW ORLEANS	1,826,104	95,249	103,040,437	81,525,196	82,560,990	101,525,938
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	1,191,453	111,054	140,512,047	105,569,624	106,701,494	139,071,859
	LSU - SHREVEPORT	39,276	(202,735)	12,752,393	9,667,867	9,816,907	12,610,844
	<b>Total - LSU</b>	<b>6,385,123</b>	<b>399,504</b>	<b>836,611,312</b>	<b>635,872,097</b>	<b>643,238,895</b>	<b>827,624,964</b>
<b>20-C-2</b>	<b>University of Louisiana System:</b>						
	GRAMBLING STATE UNIVERSITY	128,145	(316,029)	57,421,672	43,590,655	43,604,229	57,549,831
	LA TECH UNIVERSITY	(198,106)	516,523	129,830,098	96,208,740	95,814,579	130,664,510
	MCNEESE STATE UNIVERSITY	(172,834)	195,947	81,122,214	60,389,477	60,004,370	81,856,394
	NICHOLLS STATE UNIVERSITY	(83,929)	390,804	92,184,025	68,923,304	68,676,895	92,710,561
	NORTHWESTERN STATE UNIVERSITY	(504,466)	1,097,739	92,465,971	68,152,224	67,645,922	93,373,634
	SOUTHEASTERN LA UNIVERSITY	(757,770)	1,010,843	153,919,923	112,802,436	111,988,721	155,372,369
	UNIVERSITY OF LA @ LAFAYETTE	(1,054,300)	1,491,744	213,600,342	155,402,104	153,910,532	216,313,786
	UNIVERSITY OF LA @ MONROE	(108,664)	55,513	106,717,775	79,574,605	79,285,119	107,414,222
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(26,542)	90,053	2,965,931	2,131,418	2,114,948	2,997,582
	UNIVERSITY OF NEW ORLEANS	(253,066)	555,758	116,621,731	86,410,404	85,837,472	117,732,155
	<b>Total - ULS</b>	<b>(3,031,532)</b>	<b>5,088,895</b>	<b>1,046,849,682</b>	<b>773,585,367</b>	<b>768,882,787</b>	<b>1,055,985,044</b>
<b>20-C-3</b>	<b>Southern University System:</b>						
	SOUTHERN UNIVERSITY - BATON ROUGE	(121,695)	(120,384)	140,911,867	106,200,702	106,051,213	141,369,841
	SOUTHERN UNIVERSITY - NEW ORLEANS	(28,273)	398,575	27,055,503	20,463,637	20,391,442	27,227,242
	SOUTHERN UNIVERSITY-SHREVEPORT	(60,410)	(109,753)	20,334,932	15,079,667	15,022,335	20,448,412
	<b>Total Southern</b>	<b>(210,378)</b>	<b>168,438</b>	<b>188,302,302</b>	<b>141,744,006</b>	<b>141,464,990</b>	<b>189,045,495</b>
20-C-5	BOARD OF REGENTS	(149,839)	994,295	29,850,245	21,558,096	21,408,037	30,118,587

OSRAP #	Employer Name	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
<b>TOTAL OGB PLAN - COMPONENT UNITS</b>		1,785,168	7,741,588	2,349,866,982	1,752,575,099	1,754,397,688	2,351,969,032
<b>FIDUCIARY FUNDS</b>							
8C01	Louisiana School Employees' Retirement System (571) - LSERS	512	(19,966)	7,133,535	5,269,745	5,269,611	7,135,600
8C02	Louisiana State Employees' Retirement System (572) - LASERS	(200,632)	48,677	20,468,518	14,349,587	14,208,051	20,719,447
8C03	Louisiana Teachers' Retirement System (573) - TRSL	(148,529)	79,472	27,920,710	20,151,092	20,029,250	28,140,994
8C04	Louisiana State Police Retirement System (575) - LSPRS	(7,221)	(6,615)	321,521	238,960	236,283	324,862
<b>TOTAL</b>		<b>3</b>	<b>41,991,461</b>	<b>9,053,983,503</b>	<b>6,670,866,113</b>	<b>6,670,950,387</b>	<b>9,067,353,025</b>



**Future Amortization for the OGB OPEB Plan for FY 2020**

*Exhibit B*

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
<b>PRIMARY GOVERNMENT</b>										
2020	01-100	8100	EXECUTIVE OFFICE	(99,311)	(50,677)	(46,960)	(44,069)	0	0	(241,017)
2020	01-101	8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0
2020	01-102	8102	INSPECTOR GENERAL	(35,099)	(25,132)	(11,828)	(3,861)	0	0	(75,920)
2020	01-103	8103	MENTAL HEALTH ADVOCACY SERVICE	(141,618)	(116,326)	(79,527)	(33,037)	0	0	(370,508)
2020	01-106	8106	LOUISIANA TAX COMMISSION	(400,524)	(348,240)	(316,302)	(166,313)	0	0	(1,231,379)
2020	01-107	8107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	(4,425,821)	(3,650,232)	(3,029,891)	(1,562,739)	0	0	(12,668,683)
2020	01-111	8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(1,146,865)	(962,627)	(712,334)	(316,054)	0	0	(3,137,880)
2020	01-112	8112	DEPARTMENT OF MILITARY AFFAIRS	(1,737,583)	(1,449,532)	(879,530)	(287,710)	0	0	(4,354,355)
2020	01-116	8116	LOUISIANA PUBLIC DEFENDER BOARD	(48,604)	(35,206)	(20,912)	(9,493)	0	0	(114,215)
2020	01-129	8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(179,501)	(125,543)	(58,511)	(20,643)	0	0	(384,198)
2020	01-133	8133	OFFICE OF ELDERLY AFFAIRS	(310,094)	(242,274)	(174,289)	(84,455)	0	0	(811,112)
2020	01-254	8254	LOUISIANA STATE RACING COMMISSION	(278,888)	(249,966)	(173,378)	(61,744)	0	0	(763,975)
2020	01-255	8255	OFFICE OF FINANCIAL INSTITUTIONS	(778,602)	(643,156)	(393,808)	(134,744)	0	0	(1,950,309)
2020	03-130	8130	DEPARTMENT OF VETERANS AFFAIRS	(565,501)	(497,596)	(361,028)	(143,571)	0	0	(1,567,696)
2020	03-131	8131	LOUISIANA VETERANS HOME	(783,728)	(705,213)	(540,312)	(223,943)	0	0	(2,253,196)
2020	03-132	8132	NORTHEAST LOUISIANA VETERANS HOME	(653,575)	(602,015)	(451,852)	(174,642)	0	0	(1,882,083)
2020	03-134	8134	SOUTHWEST LOUISIANA VETERANS HOME	(244,914)	(192,441)	(116,442)	(44,440)	0	0	(598,238)
2020	03-135	8135	NORTHWEST LOUISIANA VETERANS HOME	(176,317)	(128,203)	(69,013)	(27,118)	0	0	(400,650)
2020	03-136	8136	SOUTHEAST LOUISIANA VETERANS HOME	(290,502)	(256,754)	(183,714)	(70,913)	0	0	(801,883)
2020	04-139	8139	SECRETARY OF STATE	(3,691,439)	(3,064,327)	(2,080,789)	(838,061)	0	0	(9,674,616)
2020	04-141	8141	OFFICE OF THE ATTORNEY GENERAL	(2,244,009)	(1,797,049)	(1,116,885)	(424,649)	0	0	(5,582,593)
2020	04-146	8146	LIEUTENANT GOVERNOR	(6,613)	3,517	(16,530)	(22,964)	0	0	(42,591)
2020	04-147	8147	STATE TREASURER	(394,795)	(293,294)	(174,487)	(74,686)	0	0	(937,262)
2020	04-158	8158	PUBLIC SERVICE COMMISSION	(604,112)	(501,365)	(365,896)	(162,636)	0	0	(1,634,009)
2020	04-160	8160	AGRICULTURE AND FORESTRY	(8,396,547)	(7,353,564)	(5,663,833)	(2,468,428)	0	0	(23,882,372)
2020		8941	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	414,593	433,159	461,312	236,164	0	0	1,545,227
2020	04-165	8165	COMMISSIONER OF INSURANCE	(2,463,913)	(2,118,762)	(1,457,451)	(557,371)	0	0	(6,597,497)
2020	05-251	8251	DED-OFFICE OF SECRETARY	(541,711)	(492,044)	(400,455)	(177,356)	0	0	(1,611,565)
2020	05-252	8252	DED - OFFICE OF BUSINESS DEVELOPMENT	(276,601)	(232,649)	(201,875)	(105,836)	0	0	(816,961)
2020	12-440	8440	OFFICE OF REVENUE	(6,201,323)	(5,191,734)	(3,677,147)	(1,547,244)	0	0	(16,617,448)
2020	17-560	8560	STATE CIVIL SERVICE	(810,070)	(644,706)	(428,021)	(181,989)	0	0	(2,064,786)
2020	17-561	8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	(139,622)	(118,537)	(91,791)	(42,253)	0	0	(392,203)

**Exhibit B**

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020	17-562	8562	ETHICS ADMINISTRATION	(17,013)	14,875	782	(21,373)	0	0	(22,729)
2020	17-565	8565	BOARD OF TAX APPEALS	23,135	31,111	19,850	613	0	0	74,710
2020	20-906	8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0
2020	23-CA5	309	COURT OF APPEAL, FIFTH CIRCUIT	(467,978)	(393,799)	(288,260)	(125,596)	0	0	(1,275,633)
2020	23-CA1	302	COURT OF APPEAL, FIRST CIRCUIT	(305,668)	(207,391)	(152,508)	(94,171)	0	0	(759,738)
2020	23-CA4	308	COURT OF APPEAL, FOURTH CIRCUIT	(378,795)	(308,218)	(207,481)	(85,946)	0	0	(980,440)
2020	23-CA2	304	COURT OF APPEAL, SECOND CIRCUIT	(188,192)	(151,851)	(96,869)	(37,716)	0	0	(474,628)
2020	23-CA3	307	COURT OF APPEAL, THIRD CIRCUIT	(289,183)	(203,819)	(74,238)	(11,727)	0	0	(578,967)
2020	23-949	301	SUPREME COURT	(478,834)	(386,877)	(288,490)	(137,493)	0	0	(1,291,694)
2020	23-CA1	317	JUDGES - 1ST CIRCUIT COURT OF APPEAL	(133,586)	(115,202)	(81,243)	(32,127)	0	0	(362,156)
2020	23-CA4	318	JUDGES - 4TH CIRCUIT COURT OF APPEAL	(114,256)	(96,540)	(112,650)	(72,557)	0	0	(396,002)
2020	23-CA2	342	JUDGES - 2NO CIRCUIT COURT OF APPEAL	(83,170)	(71,256)	(66,043)	(35,913)	0	0	(256,382)
2020	23-CA3	343	JUDGES - 3RD CIRCUIT COURT OF APPEAL	(81,573)	(70,124)	(54,421)	(24,643)	0	0	(230,761)
2020	23-CA5	344	JUDGES - 5TH CIRCUIT COURT OF APPEAL	(59,370)	(52,208)	(38,232)	(15,433)	0	0	(165,244)
2020	21-800	8800	OFFICE OF GROUP BENEFITS	(1,461,460)	(1,329,832)	(1,092,468)	(488,303)	0	0	(4,372,063)
2020	21-804	8804	OFFICE OF RISK MANAGEMENT	(684,269)	(604,148)	(449,875)	(184,780)	0	0	(1,923,072)
2020	SA-951	414	HOUSE OF REPRESENTATIVES	(79,548)	(42,493)	2,135	6,279	0	0	(113,627)
2020	SA-960	415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	(3,642)	(3,211)	(2,708)	(1,301)	0	0	(10,862)
2020	SA-955	8955	LEGISLATIVE FISCAL OFFICE	(19,377)	(18,094)	(15,131)	(6,676)	0	0	(59,278)
2020	SA-962	205	LOUISIANA STATE LAW INSTITUTE	(36,590)	(28,766)	(35,542)	(24,770)	0	0	(125,668)
2020	SA 954	8954	OFFICE OF THE LEGISLATIVE AUDITOR	(1,762,354)	(1,594,087)	(1,049,499)	(330,117)	0	0	(4,736,057)
2020	SA 952	413	SENATE	(388,272)	(339,639)	(256,830)	(109,456)	0	0	(1,094,197)
2020	06-261	8261	DCRT - OFFICE OF THE SECRETARY	(121,022)	(69,959)	(44,033)	(32,621)	0	0	(267,634)
2020	06-262	8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(581,704)	(498,543)	(391,479)	(180,589)	0	0	(1,652,315)
2020	06-263	8263	DCRT - OFFICE OF STATE MUSEUMS	(290,306)	(233,464)	(135,089)	(44,592)	0	0	(703,451)
2020	06-264	8264	DCRT- OFFICE OF STATE PARKS	(1,636,924)	(1,366,777)	(1,000,724)	(442,019)	0	0	(4,446,444)
2020	06-265	8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(217,026)	(186,369)	(149,492)	(70,457)	0	0	(623,343)
2020	06-267	8267	DCRT - OFFICE OF TOURISM	(279,424)	(226,498)	(131,702)	(42,881)	0	0	(680,504)
2020	07-273	8273	DOTD - ADMINISTRATION	(2,235,376)	(1,889,811)	(1,444,620)	(659,206)	0	0	(6,229,013)
2020	07-276	8276	DOTD - ENGINEERING & OPERATIONS	(46,123,470)	(39,632,729)	(29,444,695)	(12,624,057)	0	0	(127,824,952)
2020	08-400	8400	DPSC - CORRECTIONS - ADMINISTRATION	(13,161,937)	(10,765,451)	(9,306,916)	(5,030,260)	0	0	(38,264,564)
2020	08-401	8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0	0	0	0	0	0
2020	08-402	8402	DPSC - LOUISIANA STATE PENITENTIARY	(5,754,390)	(4,634,498)	(2,435,376)	(635,000)	0	0	(13,459,265)
2020	08-403	8403	DPSC - OFFICE OF JUVENILE JUSTICE	(4,829,756)	(3,914,798)	(2,563,358)	(1,028,247)	0	0	(12,336,160)
2020	08-405	8405	DPSC - AVOYELLES CORRECTIONAL CENTER	(2,185,379)	(1,889,341)	(1,028,675)	(220,638)	0	0	(5,324,032)
2020	08-406	8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	(501,288)	(285,904)	(3,104)	40,440	0	0	(749,857)
2020	08-408	8408	DPSC - ALLEN	288,618	301,820	226,837	69,834	0	0	887,109
2020	08-409	8409	DPSC - DIXON CORRECTIONAL CENTER	(2,176,084)	(1,689,066)	(989,479)	(369,723)	0	0	(5,224,351)

**Exhibit B**

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020	08-412	8412	DPSC - t LEVY DABADIE CORRECTIONAL CENTER	0	0	0	0	0	0	0
2020	08-413	8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	(2,291,145)	(1,857,143)	(1,153,623)	(425,360)	0	0	(5,727,271)
2020	08-414	8414	DPSC - DAVID WADE CORRECTIONAL CENTER	(956,003)	(706,381)	(341,394)	(103,414)	0	0	(2,107,192)
2020	08-415	8415	DPSC - ADULT PROBATION AND PAROLE	(3,472,809)	(2,519,719)	(1,014,945)	(194,973)	0	0	(7,202,446)
2020	08-416	8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	(1,263,640)	(969,362)	(506,601)	(157,740)	0	0	(2,897,344)
2020	08-418	8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(1,407,563)	(1,199,288)	(831,430)	(327,913)	0	0	(3,766,194)
2020	08-419	8419	DPSC - OFFICE OF STATE POLICE	(15,206,453)	(11,194,545)	(7,143,119)	(3,397,497)	0	0	(36,941,613)
2020	08-420	8420	DPSC - OFFICE OF MOTOR VEHICLES	(5,290,425)	(4,496,012)	(3,181,544)	(1,300,190)	0	0	(14,268,172)
2020	08-422	8422	DPSC - OFFICE OF STATE FIRE MARSHALL	(1,189,178)	(1,007,947)	(611,933)	(191,604)	0	0	(3,000,662)
2020	08-423	8423	DPSC - LOUISIANA GAMING CONTROL BOARD	(31,315)	(26,913)	(19,842)	(8,417)	0	0	(86,487)
2020	08-424	8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(91,000)	(80,914)	(47,393)	(11,591)	0	0	(230,898)
2020	08-425	8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(81,985)	(55,738)	(6,198)	9,556	0	0	(134,365)
2020	17-563	8563	STATE POLICE COMMISSION	(38,886)	(32,554)	(24,209)	(10,854)	0	0	(106,504)
2020	09-303	8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	(125,627)	(118,058)	(112,957)	(57,421)	0	0	(414,064)
2020	09-305	8305	DHH - MEDICAL VENDOR ADMINISTRATION	(9,413,686)	(7,929,023)	(5,503,428)	(2,224,146)	0	0	(25,070,283)
2020	09-307	8307	DHH-OFFICE OF THE SECRETARY	(3,690,056)	(3,079,887)	(2,389,376)	(1,131,048)	0	0	(10,290,367)
2020	09-320	8320	DHH - OFFICE OF AGING AND ADULT SERVICES	(3,367,265)	(2,865,286)	(2,239,141)	(1,038,181)	0	0	(9,509,872)
2020	09-324	8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	(2,262)	2,572	3,485	(32)	0	0	3,762
2020	09-326	8326	DHH - OFFICE OF PUBLIC HEALTH	(12,032,643)	(10,335,092)	(7,453,767)	(3,069,707)	0	0	(32,891,209)
2020	09-330	8330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	(17,514,094)	(15,588,846)	(11,760,807)	(4,854,961)	0	0	(49,718,707)
2020	09-340	8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(14,579,265)	(12,945,360)	(9,556,651)	(3,838,081)	0	0	(40,919,357)
2020	10-360	8360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	(35,836,338)	(30,837,157)	(22,097,427)	(8,986,163)	0	0	(97,757,084)
2020	01-109	8109	OFFICE OF COASTAL PROTECTION AND RESTORATION	(851,342)	(641,405)	(471,291)	(247,483)	0	0	(2,211,522)
2020	11-431	8431	DNR - OFFICE OF THE SECRETARY	(729,454)	(628,428)	(499,723)	(232,136)	0	0	(2,089,741)
2020	11-432	8432	DNR - OFFICE OF CONSERVATION	(1,408,014)	(1,191,858)	(925,705)	(429,540)	0	0	(3,955,117)
2020	11-434	8434	DNR - OFFICE OF MINERAL RESOURCES	(521,402)	(430,868)	(319,997)	(146,348)	0	0	(1,418,614)
2020	11-435	8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	(282,698)	(217,589)	(162,276)	(83,531)	0	0	(746,095)
2020	13-850	8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0	0	0	0	0	0
2020	13-856	8856	DEQ	(6,827,049)	(5,652,325)	(4,014,986)	(1,731,003)	0	0	(18,225,363)
2020	14-474	8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	(10,815,065)	(9,415,377)	(7,309,957)	(3,248,278)	0	0	(30,788,677)
2020	16-511	8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	(507,686)	(454,477)	(227,489)	(24,808)	0	0	(1,214,459)
2020	16-512	8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	(4,981,884)	(4,180,089)	(3,173,481)	(1,453,496)	0	0	(13,788,950)
2020	16-513	8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(1,293,313)	(993,126)	(487,455)	(129,439)	0	0	(2,903,333)
2020	16-514	8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(838,224)	(534,512)	(180,116)	(53,035)	0	0	(1,605,887)

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020	19-653	8653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	(2,328,064)	(2,057,320)	(1,587,805)	(684,104)	0	0	(6,657,293)
2020	19-655	8655	LOUISIANA SPECIAL EDUCATION CENTER	(1,501,585)	(1,302,528)	(1,008,616)	(449,224)	0	0	(4,261,953)
2020	19-657	8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(568,676)	(478,984)	(293,214)	(95,118)	0	0	(1,435,992)
2020	19-658	8658	THRIVE ACADEMY	136,024	143,786	135,335	59,859	0	0	475,003
2020	19-662	8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(591,083)	(498,858)	(403,422)	(196,558)	0	0	(1,689,920)
2020	19-666	8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	(101,965)	(88,235)	(69,466)	(31,686)	0	0	(291,352)
2020	19-673	8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(231,176)	(156,729)	(135,737)	(91,733)	0	0	(615,375)
2020	19-678	8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(4,155,209)	(3,570,781)	(2,490,157)	(974,503)	0	0	(11,190,650)
2020	19-682	8682	DOE - RECOVERY SCHOOL DISTRICT	(563,079)	(536,438)	(396,278)	(140,355)	0	0	(1,636,150)
2020	19-699	8699	DOE - SPECIAL SCHOOL DISTRICTS	(1,305,858)	(1,105,576)	(666,748)	(206,398)	0	0	(3,284,580)
2020	16-9	607	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0	0	0	0
			<b>Government-Wide Entry Subtotals</b>	<b>(292,617,114)</b>	<b>(246,439,815)</b>	<b>(176,695,984)</b>	<b>(74,788,676)</b>	<b>0</b>	<b>0</b>	<b>(790,541,589)</b>
2020	6-4	8816	DIVISION OF ADMINISTRATIVE LAW	(230,883)	(179,260)	(176,353)	(110,550)	0	0	(697,046)
2020	6-6	8829	OFFICE OF AIRCRAFT SERVICES	(39,291)	(32,944)	(27,140)	(13,597)	0	0	(112,971)
2020	6-7	8815	OFFICE OF TECHNOLOGY SERVICES (815)	(5,251,747)	(4,049,774)	(2,629,332)	(1,159,203)	0	0	(13,090,056)
2020	6-7	8805	Administrative Services (now part of 815)	(376,690)	(346,796)	(255,898)	(96,297)	0	0	(1,075,680)
2020	6-7	8808	Office of Telecommunication Services (now part of 815)	(445,792)	(390,964)	(273,980)	(103,803)	0	0	(1,214,540)
2020	6-9	8820	OFFICE OF STATE PROCUREMENT	(426,815)	(337,237)	(275,913)	(148,639)	0	0	(1,188,604)
2020			<b>Subtotal Internal Service Totals</b>	<b>(6,771,217)</b>	<b>(5,336,974)</b>	<b>(3,638,616)</b>	<b>(1,632,088)</b>	<b>0</b>	<b>0</b>	<b>(17,378,896)</b>
2020	7-13		<b>LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)</b>							
2020		8643	BATON ROUGE COMMUNITY COLLEGE	(1,905,893)	(1,596,105)	(1,175,551)	(520,477)	0	0	(5,198,026)
2020		8644	BOSSIER PARISH COMMUNITY COLLEGE	(1,188,926)	(951,373)	(620,263)	(254,216)	0	0	(3,014,778)
2020		8641	DELGADO COMMUNITY COLLEGE	(3,968,398)	(3,328,940)	(2,284,768)	(915,432)	0	0	(10,497,538)
2020		8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(286,783)	(198,373)	(168,849)	(110,467)	0	0	(764,473)
2020		7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	0	0	0	0	0	0
2020		8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	(117,057)	(5,487)	(51,625)	(100,375)	0	0	(274,545)
2020		7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	(1,565,429)	(1,386,687)	(867,990)	(257,142)	0	0	(4,077,249)
2020		7702	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	0	0	0	0	0	0	0
2020		7703	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	(2,186,549)	(2,185,926)	(1,094,907)	(2,231)	0	0	(5,469,614)
2020		7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	(338,711)	(241,083)	(128,045)	(52,562)	0	0	(760,401)
2020		7704	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0	0	0	0	0	0	0

**Exhibit B**

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020		7708	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0	0	0	0	0	0	0
2020		7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	(628,266)	(581,913)	(415,699)	(146,137)	0	0	(1,772,015)
2020		8647	LOUISIANA DELTA COMMUNITY COLLEGE	(1,459,631)	(1,296,365)	(866,710)	(293,882)	0	0	(3,916,588)
2020		1967	NUNEZ COMMUNITY COLLEGE	(161,385)	(59,195)	40,525	22,957	0	0	(157,098)
2020		8646	RIVER PARISHES COMMUNITY COLLEGE	176,362	259,600	29,856	(138,361)	0	0	327,457
2020		8645	SOUTH LA COMMUNITY COLLEGE	(619,127)	(302,209)	(395,736)	(390,901)	0	0	(1,707,974)
2020		8751	SOWELA TECHNICAL COMMUNITY COLLEGE	(600,971)	(456,937)	(340,794)	(178,802)	0	0	(1,577,503)
2020		7701	LCTCS - NEW ORLEANS AREA	0	0	0	0	0	0	0
2020			<b>Total LCTCS</b>	<b>(14,850,763)</b>	<b>(12,330,993)</b>	<b>(8,340,556)</b>	<b>(3,338,030)</b>	<b>0</b>	<b>0</b>	<b>(38,860,342)</b>
2020										
2020	7-10	8807	FEDERAL PROPERTY ASSISTANCE	(145,854)	(133,825)	(94,257)	(32,896)	0	0	(406,831)
2020	7-11	8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	(104,763)	(67,887)	(67,365)	(50,441)	0	0	(290,456)
2020	7-12	8811	PRISON ENTERPRISES	(589,755)	(438,905)	(300,853)	(151,024)	0	0	(1,480,537)
2020			<b>Total Proprietary Funds</b>	<b>(840,372)</b>	<b>(640,617)</b>	<b>(462,475)</b>	<b>(234,361)</b>	<b>0</b>	<b>0</b>	<b>(2,177,824)</b>
2020										
2020	7-15-1	4003	BARBERS EXAMINERS BOARD	(22,510)	(16,118)	(10,484)	(5,376)	0	0	(54,487)
2020	7-15-3	1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(4,984)	(3,624)	(2,817)	(1,633)	0	0	(13,059)
2020	7-15-4	4022	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0
2020	7-15-5	4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(17,451)	(14,461)	(11,403)	(5,552)	0	0	(48,868)
2020	7-15-6	4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(57,381)	(52,321)	(33,283)	(9,458)	0	0	(152,444)
2020	7-15-10A	4026	LOUISIANA BEHAVIOR ANALYST BOARD	586	708	396	(14)	0	0	1,675
2020	7-15-11	1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	27,808	29,426	15,092	(368)	0	0	71,959
2020	7-15-12	1107	LOUISIANA BOARD OF PHARMACY	(91,541)	(75,014)	(51,918)	(22,039)	0	0	(240,512)
2020	7-15-13	4038	LOUISIANA CEMETERY BOARD	(53,298)	(49,914)	(43,441)	(20,045)	0	0	(166,698)
2020	7-15-14	1205	LOUISIANA TAX FREE SHOPPING COMMISSION	(8,056)	(1,840)	(1,324)	(3,273)	0	0	(14,493)
2020	7-15-17	1106	LOUISIANA REAL ESTATE COMMISSION	(172,388)	(149,339)	(122,283)	(58,251)	0	0	(502,262)
2020	7-15-21	4004	LOUISIANA STATE BOARD OF DENTISTRY	(40,725)	(33,755)	(25,884)	(12,223)	0	0	(112,587)
2020	7-15-23	4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	(16,719)	(12,565)	(8,299)	(3,934)	0	0	(41,516)
2020	7-15-26	4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(311,527)	(259,440)	(155,088)	(49,408)	0	0	(775,464)
2020	7-15-27	4016	LOUISIANA STATE BOARD OF NURSING	9,960	61,435	9,488	(44,987)	0	0	35,896
2020	7-15-30	4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(112,150)	(97,366)	(61,424)	(19,564)	0	0	(290,505)
2020	7-15-31	4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(23,318)	(16,191)	(7,985)	(3,179)	0	0	(50,672)
2020	7-15-32	1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	2,785	3,870	3,587	1,151	0	0	11,393

**Exhibit B**

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020	7-15-35	4042	RADIOLOGIC TECHNOLOGY BOARD	(760)	(41)	(236)	(548)	0	0	(1,585)
2020	7-15-36	4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(36,201)	(30,069)	(26,534)	(14,329)	0	0	(107,134)
2020	7-15-38	4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	(7,499)	(6,898)	(5,978)	(2,806)	0	0	(23,182)
2020	7-15-39	4019	STATE BOARD OF VETERINARY MEDICINE	(2,366)	(1,712)	(1,494)	(940)	0	0	(6,511)
2020	7-15-45	1109	CHIROPRACTIC EXAMINERS BOARD	(14,898)	(12,458)	(8,207)	(3,104)	0	0	(38,667)
2020	7-15-49	4047	LA BD OF DIETETICS & NUTRITION	1,122	1,173	840	230	0	0	3,365
2020	7-15-51	4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	(17,554)	(15,846)	(6,375)	759	0	0	(39,015)
2020	7-15-54	4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	(11,690)	(8,326)	(3,843)	(1,232)	0	0	(25,091)
2020	7-15-57	4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(30,747)	(26,583)	(18,713)	(7,344)	0	0	(83,386)
2020	7-15-59	4015	LOUISIANA BOARD OF MASSAGE THERAPY	(148)	1,221	1,066	(176)	0	0	1,964
2020			<b>Subtotal Enterprise Boards</b>	<b>(1,011,650)</b>	<b>(786,049)</b>	<b>(576,545)</b>	<b>(287,644)</b>	<b>0</b>	<b>0</b>	<b>(2,661,888)</b>
2020			<b>Total LCTCS &amp; Proprietary Fd &amp; Ent Boards</b>	<b>(16,702,785)</b>	<b>(13,757,659)</b>	<b>(9,379,575)</b>	<b>(3,860,035)</b>	<b>0</b>	<b>0</b>	<b>(43,700,054)</b>
2020			<b>TOTAL FOR PRIMARY GOVERNMENT</b>	<b>(316,091,116)</b>	<b>(265,534,447)</b>	<b>(189,714,176)</b>	<b>(80,280,799)</b>	<b>0</b>	<b>0</b>	<b>(851,620,539)</b>
2020			<b>COMPONENT UNITS</b>							
2020	20-1	8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	(1,205,206)	(955,359)	(582,043)	(219,678)	0	0	(2,962,287)
2020	20-1A	8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(794,124)	(633,832)	(494,402)	(251,467)	0	0	(2,173,824)
2020	20-1B	8325	ACADIANA AREA HUMAN SERVICES DISTRICT	(790,372)	(656,767)	(462,306)	(195,586)	0	0	(2,105,031)
2020	20-1C	8376	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(499,117)	(412,067)	(293,633)	(127,776)	0	0	(1,332,593)
2020	20-2	1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	(467,008)	(421,300)	(320,296)	(130,741)	0	0	(1,339,345)
2020	20-7	8654	HEALTH EDUCATION AUTHORITY OF LOUISIANA	(54,372)	(53,532)	(46,229)	(19,850)	0	0	(173,984)
2020	20-9	8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(799,269)	(669,960)	(537,014)	(261,715)	0	0	(2,267,959)
2020	20-27	8310	NORTHEAST DELTA HUMAN SVC AUTH	(614,332)	(511,736)	(295,380)	(86,864)	0	0	(1,508,311)
2020	20-11-14	4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(160,793)	(145,141)	(90,806)	(25,460)	0	0	(422,200)
2020	20-11-16	8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(190,921)	(164,814)	(125,929)	(55,571)	0	0	(537,234)
2020	20-11-29	4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(47,560)	(41,190)	(23,135)	(5,480)	0	0	(117,364)

**Exhibit B**

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020	20-11-4	4010	STATE PLUMBING BOARD OF LOUISIANA	(50,079)	(46,329)	(30,194)	(8,761)	0	0	(135,364)
2020	20-11-58	4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	(2,833)	(1,726)	(1,362)	(1,009)	0	0	(6,930)
2020	20-12	8375	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(418,891)	(344,478)	(214,394)	(76,500)	0	0	(1,054,263)
2020	20-14-10	3644	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT	(48,235)	(41,550)	(32,286)	(14,596)	0	0	(136,667)
2020	20-14-13	3654	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	(132)	664	(6)	(706)	0	0	(180)
2020	20-14-14	3649	PONTCHARTRAIN LEVEE DISTRICT	(311,096)	(246,013)	(138,349)	(45,381)	0	0	(740,839)
2020	20-14-16	3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(407,714)	(358,906)	(292,893)	(135,967)	0	0	(1,195,480)
2020	20-14-19	3643	SOUTH LAFOURCHE LEVEE DISTRICT	(78,285)	(59,682)	(34,051)	(12,796)	0	0	(184,815)
2020	20-14-2	3640	ATCHAFALAYA BASIN LEVEE DISTRICT	(676,412)	(569,300)	(417,882)	(182,668)	0	0	(1,846,262)
2020	20-14-5	3642	CADDO LEVEE DISTRICT	(87,345)	(82,023)	(75,134)	(36,579)	0	0	(281,082)
2020	20-14-7	3645	FIFTH LOUISIANA LEVEE DISTRICT	(27,895)	(22,257)	(18,264)	(9,738)	0	0	(78,154)
2020	20-14-8	3646	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	(234,944)	(198,587)	(154,744)	(72,231)	0	0	(660,506)
2020	20-14-13		NORTH LAFOURCHE LEVEE DISTRICT (12/31 YE but did not implement 75 in 12/31/17)							
2020	20-18	6601	LOUISIANA HOUSING CORPORATION	(510,290)	(388,462)	(192,025)	(54,022)	0	0	(1,144,799)
2020	20-26	8304	METROPOLITAN HUMAN SERVICES AUTHORITY	(906,762)	(779,693)	(535,974)	(204,775)	0	0	(2,427,204)
2020	20-26B	8377	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(568,539)	(485,377)	(311,659)	(107,353)	0	0	(1,472,928)
2020	20-28-1	3658	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	(736,126)	(660,402)	(540,580)	(245,329)	0	0	(2,182,436)
2020	20-28-1	3659	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	(84,350)	(73,252)	(91,050)	(59,547)	0	0	(308,199)
2020	20-28-1	3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East tefferson, Orleans and Lake Borgne Levee Districts)	534,123	579,803	604,865	293,880	0	0	2,012,671
2020	20-28-1	3647	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	(281,732)	(251,980)	(170,493)	(58,235)	0	0	(762,440)
2020	20-28-2	3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West tefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	(211,464)	(154,145)	(117,736)	(67,118)	0	0	(550,463)
2020	20-28-2	3655	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	(40,810)	(28,935)	(46,849)	(37,863)	0	0	(154,457)
2020	20-31	8813	SABINE RIVER AUTHORITY	(392,155)	(335,180)	(217,563)	(76,268)	0	0	(1,021,166)

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020	20-32	8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	(739,977)	(587,851)	(387,541)	(163,828)	0	0	(1,879,197)
2020										
2020	<b>20-C-1</b>		<b>LSU System</b>							
2020		1901	LSU - BATON ROUGE*	(13,554,325)	(12,106,774)	(9,001,240)	(3,615,953)	0	0	(38,278,292)
2020		1902	LSU - ALEXANDRIA CAMPUS	(1,301,199)	(1,206,092)	(1,085,446)	(526,296)	0	0	(4,119,034)
2020		1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(5,330,897)	(4,287,017)	(3,002,659)	(1,340,941)	0	0	(13,961,514)
2020		1906	LSU - EUNICE CAMPUS	(138,323)	(109,639)	(108,634)	(67,053)	0	0	(423,649)
2020		1908	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0
2020		1909	LSU - AGRICULTURAL CENTER	(2,302,697)	(1,813,443)	(1,012,028)	(331,117)	0	0	(5,459,284)
2020		1920	PENNINGTON BIOMEDICAL RESEARCH CTR.	(84,602)	(34,396)	100,799	94,825	0	0	76,626
2020		8308	LSUHSC - HEALTH CARE SERVICES DI VISION	(419,521)	(361,887)	(302,771)	(148,428)	0	0	(1,232,607)
2020		8312	E A CONWAY MEDICAL CENTER	(1,609,147)	(1,479,902)	(1,181,607)	(501,307)	0	0	(4,771,963)
2020		8313	EARL K LONG MEDICAL CENTER	(1,948,117)	(1,811,791)	(1,404,743)	(561,767)	0	0	(5,726,418)
2020		8314	HUEY P LONG MEDICAL CENTER	(579,253)	(519,650)	(442,453)	(210,137)	0	0	(1,751,492)
2020		8315	UNIVERSITY MEDICAL CENTER	(998,993)	(932,093)	(704,987)	(269,818)	0	0	(2,905,891)
2020		8316	W O MOSS REGIONAL MEDICAL CENTER	(373,458)	(350,728)	(272,899)	(108,026)	0	0	(1,105,111)
2020		8317	LALLIE KEMP REGIONAL MEDICAL CENTER	(1,237,774)	(1,069,138)	(774,529)	(317,792)	0	0	(3,399,233)
			WASHINGTON ST TAMMANY REGIONAL MEDICAL							
2020		8318	CENTER	(322,964)	(301,517)	(242,118)	(101,258)	0	0	(967,857)
2020		8321	LEONARD t CHABERT MEDICAL CENTER	(805,493)	(737,515)	(587,635)	(250,252)	0	0	(2,380,896)
2020		8322	MEDICAL CENTER OF LA - NEW ORLEANS	(5,551,541)	(5,099,092)	(4,126,496)	(1,785,773)	0	0	(16,562,902)
2020		8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(7,380,831)	(6,520,031)	(5,004,179)	(2,141,455)	0	0	(21,046,496)
2020		8606	LSU - SHREVEPORT	(547,504)	(457,441)	(562,008)	(374,855)	0	0	(1,941,807)
2020										
2020			<b>Total - LSU</b>	<b>(44,486,639)</b>	<b>(39,198,145)</b>	<b>(29,715,633)</b>	<b>(12,557,404)</b>	<b>0</b>	<b>0</b>	<b>(125,957,821)</b>
2020										
2020	<b>20-C-2</b>		<b>University of Louisiana System:</b>							
2020		8623	GRAMBLING STATE UNIVERSITY	(3,395,557)	(2,958,588)	(1,982,371)	(704,755)	0	0	(9,041,271)
2020		8625	LA TECH UNIVERSITY	(6,358,858)	(5,337,931)	(3,892,077)	(1,694,309)	0	0	(17,283,175)
2020		8627	MCNEESE STATE UNIVERSITY	(4,110,936)	(3,456,714)	(2,306,006)	(879,598)	0	0	(10,753,254)
2020		8621	NICHOLLS STATE UNIVERSITY	(4,514,197)	(3,790,102)	(2,601,111)	(1,040,257)	0	0	(11,945,667)
2020		8631	NORTHWESTERN STATE UNIVERSITY	(3,786,813)	(3,004,538)	(1,999,376)	(858,157)	0	0	(9,648,884)
2020		8634	SOUTHEASTERN LA UNIVERSITY	(7,096,050)	(5,803,486)	(4,235,607)	(1,930,433)	0	0	(19,065,576)
2020		8640	UNIVERSITY OF LA @ LAFAYETTE	(9,715,131)	(7,924,802)	(5,644,253)	(2,508,159)	0	0	(25,792,345)
2020		8629	UNIVERSITY OF LA @ MONROE	(5,615,431)	(4,791,704)	(3,298,943)	(1,283,273)	0	0	(14,989,352)
2020										
2020		8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	(64,583)	(38,257)	(32,851)	(25,873)	0	0	(161,564)
2020		8603	UNIVERSITY OF NEW ORLEANS	(5,621,067)	(4,697,183)	(3,304,119)	(1,381,935)	0	0	(15,004,305)



Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2021	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	There after	Total of Amortization
2020			<b>Total - ULS</b>	<b>(50,278,623)</b>	<b>(41,803,305)</b>	<b>(29,296,714)</b>	<b>(12,306,748)</b>	<b>0</b>	<b>0</b>	<b>(133,685,390)</b>
2020										
2020	<b>20-C-3</b>		<b>Southern University System:</b>							
2020		8616	SOUTHERN UNIVERSITY - BATON ROUGE	(7,650,076)	(6,540,469)	(4,711,040)	(1,952,932)	0	0	(20,854,517)
2020		8617	SOUTHERN UNIVERSITY - NEW ORLEANS	(1,050,131)	(846,917)	(598,704)	(269,037)	0	0	(2,764,788)
2020		8618	SOUTHERN UNIVERSITY-SHREVEPORT	(1,187,396)	(1,012,993)	(630,914)	(204,911)	0	0	(3,036,215)
2020			<b>Total Southern</b>	<b>(9,887,603)</b>	<b>(8,400,379)</b>	<b>(5,940,658)</b>	<b>(2,426,879)</b>	<b>0</b>	<b>0</b>	<b>(26,655,520)</b>
2020										
2020	20-C-5	8671	BOARD OF REGENTS	(566,061)	(327,095)	(364,815)	(311,560)	0	0	(1,569,530)
2020										
2020			<b>TOTAL OGB PLAN - COMPONENT UNITS</b>	<b>(117,123,944)</b>	<b>(99,530,283)</b>	<b>(72,005,158)</b>	<b>(30,360,168)</b>	<b>0</b>	<b>0</b>	<b>(319,019,553)</b>
2020										
2020			<b>FIDUCIARY FUNDS</b>							
2020										
2020	8C01	1801	Louisiana School Employees' Retirement System (571) - LSERS	(397,106)	(343,039)	(191,504)	(44,938)	0	0	(976,588)
2020	8C02	1803	Louisiana State Employees' Retirement System (572) - LASERS	(1,005,101)	(819,800)	(554,254)	(229,878)	0	0	(2,609,034)
2020	8C03	8586	Louisiana Teachers' Retirement System (573) - TRSL	(1,379,499)	(1,146,777)	(845,101)	(379,122)	0	0	(3,750,500)
2020	8C04	8587	Louisiana State Police Retirement System (575) - LSPRS	(23,681)	(20,031)	(18,230)	(9,899)	0	0	(71,841)
	<b>TOTAL</b>			<b>(436,020,447)</b>	<b>(367,394,379)</b>	<b>(263,328,424)</b>	<b>(111,304,805)</b>	<b>0</b>	<b>0</b>	<b>(1,178,048,055)</b>

Division of Administrative Law (ISIS agency # 816) - Sample FY 2020

	Deferred Outflow	Deferred Outflow	Deferred Outflow	Deferred Inflow	Deferred Inflow	Deferred Inflow	Deferred Inflow	
Total OPEB Liability at 6/30 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments (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 (dollars)

Ending Balance 6-30-19	\$ (6,640,684)	\$ 555,905	\$ 2,515	\$ (28,945)	\$ (447,404)	\$ -	\$ (26,077)	
Ending Balance 6-30-20	\$ (5,868,444)	\$ 70,963	\$ 1,501	\$ (20,196)	\$ (946,002)	\$ (128,098)	\$ (72,288)	\$ 132,373
Difference	\$ 772,240	\$ 70,963	\$ (1,014)	\$ 8,749	\$ (498,598)	\$ (128,098)	\$ (46,211)	

Actual benefit payments in FY 2019:: \$ 151,572

**Exhibit D**

**Division of Administrative Law (ISIS agency 816)**

**Check column**

<u>Account</u>	<b>Dr</b>	<b>(Cr)</b>	<b>OPEB Liability</b>
1) Beginning Net OPEB Liability 6-30-18			(6,640,684)
OPEB Expense	\$ 132,373.00		(132,373)
Deferred Outflows Related to OPEB - (FY 18) Benefit Payments Made Subsequent to Measurement Data		\$ (151,572.00)	151,572
Deferred Outflow Related to OPEB- Difference b/n Expected and Actual Experience	70,963		(70,963)
Deferred Outflow Related to OPEB - Chgs in Assumptions			-
Deferred Outflow Related to OPEB- Change in State's Proportionate Share		(158,830)	158,830
Deferred Outflow Related to OPEB - Difference in benefit payments allocated by proportionate share and actual benefit payments		(1,014)	1,014
Deferred Inflow Related to OPEB- Difference b/n Expected and Actual Experience	8,749		(8,749)
Deferred Inflow - Changes in Assumptions		(498,598)	498,598
Deferred Inflow Related to OPEB- Change in State's Proportionate Share		(128,098)	128,098
Deferred Inflow Related to OPEB- Difference b/n change in proportionate share of benefit payments and actual benefit payments		\$ (46,211.00)	46,211
OPEB Liability	\$ 772,238.46		(5,868,446)
			Rounded to dollars

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

Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to			
2) Measurement Date	XXX		This amount was \$151,572 last year for this agency.
Cash/Payroll Expense or account that was debited when OPEB employer retiree benefit payments were made		XXX	

***To reclassify employer OPEB benefit payments made subsequent to the measurement date of June 30, 2019 (during fiscal year ended June 30, 2020) to deferred outflows related to OPEB.***

3) OPEB Liability - Non-current	XXX		This amount should be the same as recorded in JE #2
OPEB Liability - current		XXX	

***To record the current portion of OPEB Liability***