

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

July 24, 2018

OSRAP MEMORANDUM

TO: Fiscal Officers
All Proprietary and Discrete Component Unit Entities

FROM: Afranie Adomako, CPA
Director of Management and Finance DOA

SUBJECT: GASB 75 Other Postemployment Benefits (OPEB) Liability

Attached is the Schedule of Employer OPEB Amounts for FY 2018 (the OPEB schedule, Exhibit 1) and the Schedule of Future Amortization (Exhibit 2) for entities that participate in the health and life insurance plans administered by the Office of Group Benefits (OGB). The schedules are located on OSRAP's website at (<http://www.doa.la.gov/Pages/OSRAP/afrpackets.aspx>). Click on the tab "GASB 75 - 2018 OGB OPEB Liability and Related Amounts." The OPEB schedule includes the OPEB expense, deferred inflows and outflows related to OPEB, and the OPEB liability for proprietary entities and discrete component units reported in the State's Comprehensive Annual Financial Report (CAFR). If your entity has an OGB OPEB liability and is reported as an internal service fund, business-type activity (BTA), or discrete component unit in the State's CAFR, please use the OPEB amounts on the attached schedule (Exhibit 1) when preparing your entity's Annual Fiscal Report (AFR). The Schedule of Future Amortization can be used for your entity's separately issued financial statements, but they are not needed for your AFR.

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

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

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

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

AA:mr

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

Exhibit 1

| CAFR | | | | | | | | | | | | | | |
|---------------------------|--|--|-------------------------|-----------------------|--|-------------|---|------------------------|--------------------|------------------------------------|--|----------------------------------|---|---|
| OSRAP Number | Employer Name | Covered-Employee Payroll (dollars) as defined by GASB 75 | Current Year Proportion | Prior Year Proportion | *Total OPEB Liability at 6/30/17 (dollars) | Restatement | **Total OPEB Liability at 6/30/17 (dollars), restated | Service Cost (dollars) | Interest (dollars) | Changes in Benefit Terms (dollars) | Differences between expected and actual experience (dollars) | Changes in Assumptions (dollars) | Differences in Expected and Actual Benefit Payments | Benefit Payments Made the Year Ending 6/30/17 (dollars) |
| PRIMARY GOVERNMENT | | | | | | | | | | | | | | |
| 01-100 | EXECUTIVE OFFICE | 3,561,736 | 0.0588% | 0.0588% | 3,341,464 | 1,989,431 | 5,330,895 | 144,671 | 146,127 | 0 | 0 | (347,380) | (7,553) | (160,425) |
| 01-101 | OFFICE OF INDIAN AFFAIRS (still an active agency) | 0 | 0.0000% | 0.0000% | 49,906 | (49,906) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-102 | INSPECTOR GENERAL | 661,383 | 0.0153% | 0.0153% | 738,337 | 650,976 | 1,389,313 | 37,703 | 38,083 | 0 | 0 | (90,532) | 13,741 | (57,519) |
| 01-103 | MENTAL HEALTH ADVOCACY SERVICE | 1,476,303 | 0.0298% | 0.0298% | 1,739,584 | 965,109 | 2,704,694 | 73,400 | 74,139 | 0 | 0 | (176,247) | (34,974) | (50,253) |
| 01-106 | LOUISIANA TAX COMMISSION | 1,746,391 | 0.0794% | 0.0794% | 2,933,651 | 4,269,510 | 7,203,161 | 195,481 | 197,448 | 0 | 0 | (469,383) | (3,270) | (223,705) |
| 01-107 | DIVISION OF ADMINISTRATION | 26,924,893 | 1.1615% | 1.1615% | 56,833,805 | 48,550,376 | 105,384,181 | 2,859,934 | 2,888,721 | 0 | 0 | (6,867,200) | 324,132 | (3,644,834) |
| 01-111 | HOMELAND SECURITY AND EMERGENCY PREPAREDNESS | 12,142,966 | 0.1874% | 0.1874% | 12,960,298 | 4,042,537 | 17,002,835 | 461,426 | 466,070 | 0 | 0 | (1,107,964) | (480,775) | (54,992) |
| 01-112 | DEPARTMENT OF MILITARY AFFAIRS | 12,901,418 | 0.3190% | 0.3190% | 25,490,349 | 3,454,119 | 28,944,468 | 785,500 | 793,406 | 0 | 0 | (1,886,122) | (586,379) | (325,674) |
| 01-116 | LOUISIANA PUBLIC DEFENDER BOARD | 1,236,536 | 0.0155% | 0.0155% | 550,660 | 851,170 | 1,401,830 | 38,043 | 38,426 | 0 | 0 | (91,348) | (13,281) | (30,891) |
| 01-129 | LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE | 1,830,927 | 0.0705% | 0.0705% | 3,182,788 | 3,215,153 | 6,397,940 | 173,628 | 175,376 | 0 | 0 | (416,912) | 1,329 | (202,931) |
| 01-133 | OFFICE OF ELDERLY AFFAIRS | 2,609,504 | 0.0842% | 0.0842% | 3,512,817 | 4,130,635 | 7,643,452 | 207,429 | 209,517 | 0 | 0 | (498,074) | (50,476) | (190,372) |
| 01-254 | LOUISIANA STATE RACING COMMISSION | 1,991,243 | 0.0378% | 0.0378% | 2,691,841 | 737,419 | 3,429,260 | 93,064 | 94,001 | 737,000 | 0 | (223,462) | (57,740) | (50,317) |
| 01-255 | OFFICE OF FINANCIAL INSTITUTIONS | 4,635,110 | 0.2083% | 0.2083% | 8,218,775 | 10,682,177 | 18,900,952 | 512,937 | 518,100 | 0 | 0 | (1,231,652) | 94,145 | (689,723) |
| 03-130 | DEPARTMENT OF VETERANS AFFAIRS | 2,715,118 | 0.1044% | 0.1044% | 4,886,426 | 4,590,285 | 9,476,711 | 257,181 | 259,769 | 0 | 0 | (617,535) | (9,651) | (288,964) |
| 03-131 | LOUISIANA WAR VETERANS HOME | 2,437,771 | 0.1327% | 0.1327% | 6,256,748 | 5,784,770 | 12,041,519 | 326,785 | 330,074 | 0 | 0 | (784,667) | 52,572 | (432,006) |
| 03-132 | NORTHEAST LOUISIANA WAR VETERANS HOME | 3,512,973 | 0.0693% | 0.0693% | 6,481,789 | (197,937) | 6,283,852 | 170,532 | 172,249 | 0 | 0 | (409,478) | (141,643) | (56,364) |
| 03-134 | SOUTHWEST LOUISIANA WAR VETERANS HOME | 3,103,410 | 0.0545% | 0.0545% | 5,476,267 | (527,642) | 4,948,625 | 134,297 | 135,648 | 0 | 0 | (322,470) | (102,298) | (53,635) |
| 03-135 | NORTHWEST LOUISIANA WAR VETERANS HOME | 2,817,542 | 0.0440% | 0.0440% | 3,629,637 | 363,786 | 3,993,424 | 108,374 | 109,465 | 0 | 0 | (260,225) | (116,814) | (9,020) |
| 03-136 | SOUTHEAST LOUISIANA WAR VETERANS HOME | 2,741,179 | 0.0421% | 0.0421% | 4,486,136 | (662,290) | 3,823,846 | 103,772 | 104,817 | 0 | 0 | (249,175) | (62,522) | (57,969) |
| 04-139 | SECRETARY OF STATE | 24,465,559 | 0.8025% | 0.8025% | 36,645,904 | 36,169,423 | 72,815,327 | 1,976,075 | 1,995,965 | 0 | 0 | (4,744,900) | (560,611) | (1,733,832) |
| 04-141 | OFFICE OF THE ATTORNEY GENERAL | 22,636,698 | 0.5210% | 0.5210% | 33,917,866 | 13,354,714 | 47,272,580 | 1,282,892 | 1,295,804 | 0 | 0 | (3,080,446) | (606,429) | (883,151) |
| 04-146 | LIEUTENANT GOVERNOR | 581,185 | 0.0141% | 0.0141% | 948,437 | 329,712 | 1,278,148 | 34,687 | 35,036 | 0 | 0 | (83,289) | 14,588 | (54,863) |
| 04-147 | STATE TREASURER | 3,349,365 | 0.1222% | 0.1222% | 5,393,358 | 5,694,023 | 11,087,380 | 300,891 | 303,920 | 0 | 0 | (722,492) | (75,793) | (273,576) |
| 04-158 | PUBLIC SERVICE COMMISSION | 3,471,070 | 0.1443% | 0.1443% | 6,801,632 | 6,289,665 | 13,091,297 | 355,274 | 358,850 | 0 | 0 | (853,074) | (23,299) | (389,214) |
| 04-160 | AGRICULTURE AND FORESTRY | 26,057,859 | 1.6889% | 1.6889% | 53,320,664 | 99,914,978 | 153,235,642 | 4,158,536 | 4,200,393 | 0 | 0 | (9,985,367) | 518,845 | (5,347,368) |
| 04-165 | COMMISSIONER OF INSURANCE | 12,402,176 | 0.4902% | 0.4902% | 21,720,515 | 22,760,402 | 44,480,918 | 1,207,131 | 1,219,281 | 0 | 0 | (2,898,531) | (153,970) | (1,247,643) |
| 05-251 | DED-OFFICE OF SECRETARY | 2,288,084 | 0.1000% | 0.1000% | 2,138,140 | 6,938,084 | 9,076,225 | 246,312 | 248,791 | 0 | 0 | (591,438) | 95,208 | (381,204) |
| 05-252 | DED - OFFICE OF BUSINESS DEVELOPMENT | 4,547,778 | 0.0433% | 0.0433% | 4,976,559 | (1,052,220) | 3,924,338 | 106,499 | 107,571 | 0 | 0 | (255,724) | (123,658) | 0 |
| 12-440 | OFFICE OF REVENUE | 29,726,472 | 1.5241% | 1.5241% | 56,733,786 | 81,551,452 | 138,285,238 | 3,752,809 | 3,790,583 | 0 | 0 | (9,011,147) | 398,496 | (4,755,925) |
| 17-560 | STATE CIVIL SERVICE | 5,363,245 | 0.2209% | 0.2209% | 6,227,656 | 13,819,249 | 20,046,905 | 544,036 | 549,512 | 0 | 0 | (1,306,326) | (48,026) | (583,661) |
| 17-561 | MUNICIPAL FIRE & POLICE CIVIL SERVICE | 1,122,759 | 0.0285% | 0.0285% | 1,182,365 | 1,407,251 | 2,589,616 | 70,277 | 70,985 | 0 | 0 | (168,748) | (14,457) | (67,143) |
| 17-562 | ETHICS ADMINISTRATION | 1,706,257 | 0.0319% | 0.0319% | 1,930,821 | 965,627 | 2,896,448 | 78,604 | 79,396 | 0 | 0 | (188,743) | (30,496) | (60,772) |
| 17-565 | BOARD OF TAX APPEALS | 259,659 | 0.0076% | 0.0076% | 280,331 | 405,237 | 685,568 | 18,605 | 18,792 | 0 | 0 | (44,674) | (1,844) | (19,759) |
| 20-906 | DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23-CA5 | COURT OF APPEAL, FIFTH CIRCUIT | 2,563,728 | 0.0903% | 0.0903% | 4,790,601 | 3,399,937 | 8,190,538 | 222,276 | 224,514 | 0 | 0 | (533,724) | (114,947) | (143,141) |
| 23-CA1 | COURT OF APPEAL, FIRST CIRCUIT | 4,521,980 | 0.1203% | 0.1203% | 7,160,282 | 3,754,653 | 10,914,935 | 296,211 | 299,193 | 0 | 0 | (711,255) | (47,295) | (296,640) |
| 23-CA4 | COURT OF APPEAL, FOURTH CIRCUIT | 3,342,013 | 0.0910% | 0.0910% | 5,952,839 | 2,306,498 | 8,259,337 | 224,143 | 226,399 | 0 | 0 | (538,207) | (59,276) | (200,979) |
| 23-CA2 | COURT OF APPEAL, SECOND CIRCUIT | 2,535,293 | 0.0433% | 0.0433% | 4,298,055 | (369,974) | 3,928,080 | 106,601 | 107,674 | 0 | 0 | (255,967) | (46,664) | (77,112) |
| 23-CA3 | COURT OF APPEAL, THIRD CIRCUIT | 3,721,912 | 0.0983% | 0.0983% | 6,995,661 | 1,926,813 | 8,922,474 | 242,140 | 244,577 | 0 | 0 | (581,419) | (81,885) | (199,266) |
| 23-949 | SUPREME COURT | 6,238,865 | 0.1134% | 0.1134% | 7,289,079 | 2,996,691 | 10,285,770 | 279,137 | 281,947 | 0 | 0 | (670,257) | (93,390) | (230,719) |
| 23-CA1 | JUDGES - 1ST CIRCUIT COURT OF APPEAL | 1,565,668 | 0.0324% | 0.0324% | 228,900 | 2,712,910 | 2,941,810 | 79,835 | 80,639 | 0 | 0 | (191,699) | 28,199 | (120,897) |
| 23-CA4 | JUDGES - 4TH CIRCUIT COURT OF APPEAL | 1,598,965 | 0.0325% | 0.0325% | 101,097 | 2,850,336 | 2,951,433 | 80,097 | 80,903 | 0 | 0 | (192,326) | 49,544 | (142,545) |
| 23-CA2 | JUDGES - 2ND CIRCUIT COURT OF APPEAL | 1,143,490 | 0.0179% | 0.0179% | 164,608 | 1,462,638 | 1,627,246 | 44,160 | 44,605 | 0 | 0 | (106,037) | (1,700) | (49,575) |
| 23-CA3 | JUDGES - 3RD CIRCUIT COURT OF APPEAL | 1,170,754 | 0.0175% | 0.0175% | 238,884 | 1,351,608 | 1,590,492 | 43,163 | 43,597 | 0 | 0 | (103,642) | 6,044 | (56,161) |
| 23-CA5 | JUDGES - 5TH CIRCUIT COURT OF APPEAL | 1,100,529 | 0.0127% | 0.0127% | 161,552 | 993,959 | 1,155,511 | 31,358 | 31,674 | 0 | 0 | (75,297) | 9,831 | (46,242) |
| 21-800 | OFFICE OF GROUP BENEFITS | 1,880,348 | 0.3138% | 0.3138% | 22,642,568 | 5,826,542 | 28,469,110 | 772,600 | 780,376 | 0 | 0 | (1,855,146) | 548,134 | (1,445,208) |

| OSRAP Number | Employer Name | Covered-Employee Payroll (dollars) as defined by GASB 75 | Current Year Proportion | Prior Year Proportion | *Total OPEB Liability at 6/30/17 (dollars) | Restatement | **Total OPEB Liability at 6/30/17 (dollars), restated | Service Cost (dollars) | Interest (dollars) | Changes in Benefit Terms (dollars) | Differences between expected and actual experience (dollars) | Changes in Assumptions (dollars) | Differences in Expected and Actual Benefit Payments | Benefit Payments Made the Year Ending 6/30/17 (dollars) |
|--------------|---|--|-------------------------|-----------------------|--|--------------|---|------------------------|--------------------|------------------------------------|--|----------------------------------|---|---|
| 21-804 | OFFICE OF RISK MANAGEMENT | 2,196,565 | 0.1397% | 0.1397% | 8,011,173 | 4,666,916 | 12,678,089 | 344,060 | 347,523 | 0 | 0 | (826,148) | 86,760 | (486,252) |
| SA-951 | HOUSE OF REPRESENTATIVES | 14,119,858 | 0.0558% | 0.0558% | 4,852,829 | 211,693 | 5,064,522 | 137,442 | 138,825 | 0 | 0 | (330,022) | 18,917 | (178,502) |
| SA-960 | LEGISLATIVE BUDGETARY CONTROL COUNCIL | 237,219 | 0.0009% | 0.0009% | (66,806) | 146,809 | 80,003 | 2,171 | 2,193 | 0 | 0 | (5,213) | 1,228 | (3,749) |
| SA-955 | LEGISLATIVE FISCAL OFFICE | 1,605,672 | 0.0049% | 0.0049% | 1,498,283 | (1,051,679) | 446,604 | 12,120 | 12,242 | 0 | 0 | (29,102) | 14,849 | (28,922) |
| SA-962 | LOUISIANA STATE LAW INSTITUTE | 313,823 | 0.0128% | 0.0128% | 746,818 | 410,670 | 1,157,489 | 31,412 | 31,728 | 0 | 0 | (75,426) | 11,005 | (47,478) |
| SA 954 | OFFICE OF THE LEGISLATIVE AUDITOR | 16,094,958 | 0.2537% | 0.2537% | 15,038,141 | 7,979,095 | 23,017,237 | 624,646 | 630,933 | 0 | 0 | (1,499,883) | (170,216) | (555,067) |
| SA 952 | SENATE | 10,629,341 | 0.0708% | 0.0708% | 3,860,010 | 2,567,867 | 6,427,878 | 174,441 | 176,197 | 0 | 0 | (418,863) | (25,990) | (176,556) |
| 06-261 | DCRT - OFFICE OF THE SECRETARY | 2,083,238 | 0.0662% | 0.0662% | 3,440,854 | 2,562,506 | 6,003,360 | 162,920 | 164,560 | 0 | 0 | (391,200) | 13,083 | (202,252) |
| 06-262 | DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA | 1,964,307 | 0.1268% | 0.1268% | 4,147,218 | 7,361,378 | 11,508,596 | 312,322 | 315,466 | 0 | 0 | (749,940) | 21,885 | (384,526) |
| 06-263 | DCRT - OFFICE OF STATE MUSEUMS | 2,588,025 | 0.0692% | 0.0692% | 4,942,343 | 1,336,401 | 6,278,743 | 170,394 | 172,109 | 0 | 0 | (409,145) | (64,117) | (133,729) |
| 06-264 | DCRT - OFFICE OF STATE PARKS | 8,817,907 | 0.3445% | 0.3445% | 20,923,006 | 10,330,824 | 31,253,830 | 848,172 | 856,709 | 0 | 0 | (2,036,608) | (281,983) | (702,840) |
| 06-265 | DCRT - OFFICE OF CULTURAL DEVELOPMENT | 1,522,441 | 0.0437% | 0.0437% | 2,780,493 | 1,188,410 | 3,968,903 | 107,709 | 108,793 | 0 | 0 | (258,627) | (13,989) | (111,073) |
| 06-267 | DCRT - OFFICE OF TOURISM | 2,133,958 | 0.0743% | 0.0743% | 3,582,406 | 3,154,624 | 6,737,030 | 182,831 | 184,671 | 0 | 0 | (439,008) | (809) | (211,478) |
| 07-273 | DOTD - ADMINISTRATION | 10,393,031 | 0.5413% | 0.5413% | 19,381,068 | 29,734,743 | 49,115,811 | 1,332,913 | 1,346,330 | 0 | 0 | (3,200,557) | 205,309 | (1,752,970) |
| 07-276 | DOTD - ENGINEERING & OPERATIONS | 161,776,292 | 9.9756% | 9.9756% | 290,026,026 | 615,082,005 | 905,108,031 | 24,562,979 | 24,810,217 | 0 | 0 | (58,979,984) | 1,586,027 | (30,106,385) |
| 08-400 | DPSC - CORRECTIONS - ADMINISTRATION | 10,296,564 | 4.5686% | 4.5686% | (11,660,296) | 426,181,808 | 414,521,512 | 11,249,357 | 11,362,587 | 0 | 0 | (27,011,662) | 7,010,313 | (20,072,071) |
| 08-401 | DPSC - C PAUL PHELPS CORRECTIONAL CENTER | 0 | 0.0000% | 0.0000% | 13,159,899 | (13,159,899) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 08-402 | DPSC - LOUISIANA STATE PENITENTIARY | 44,961,998 | 1.0608% | 1.0608% | 113,825,775 | (17,576,855) | 96,248,920 | 2,612,020 | 2,638,311 | 0 | 0 | (6,271,914) | (3,032,340) | (507) |
| 08-403 | DPSC - OFFICE OF JUVENILE JUSTICE | 27,026,151 | 1.3255% | 1.3255% | 58,259,133 | 62,010,214 | 120,269,347 | 3,263,890 | 3,296,743 | 0 | 0 | (7,837,169) | 234,703 | (4,024,443) |
| 08-405 | DPSC - AVOYELLES CORRECTIONAL CENTER | 11,075,768 | 0.3039% | 0.3039% | 26,607,764 | 969,101 | 27,576,864 | 748,386 | 755,919 | 0 | 0 | (1,797,004) | (868,959) | 0 |
| | DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR | | | | | | | | | | | | | |
| 08-406 | WOMEN | 9,296,101 | 0.1828% | 0.1828% | 18,961,926 | (2,373,566) | 16,588,360 | 450,178 | 454,709 | 0 | 0 | (1,080,955) | (522,707) | 0 |
| 08-408 | DPSC - ALLEN | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 08-409 | DPSC - DIXON CORRECTIONAL CENTER | 16,025,761 | 0.4495% | 0.4495% | 40,202,229 | 578,940 | 40,781,868 | 1,106,745 | 1,117,885 | 0 | 0 | (2,657,488) | (1,285,055) | 0 |
| 08-412 | DPSC - I LEVY DABADIE CORRECTIONAL CENTER | 0 | 0.0000% | 0.0000% | 6,839,642 | (6,839,642) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 08-413 | DPSC - ELAYN HUNT CORRECTIONAL CENTER | 19,243,159 | 0.4129% | 0.4129% | 45,580,340 | (8,119,785) | 37,460,555 | 1,016,611 | 1,026,844 | 0 | 0 | (2,441,060) | (1,180,399) | 0 |
| 08-414 | DPSC - DAVID WADE CORRECTIONAL CENTER | 10,472,390 | 0.2249% | 0.2249% | 33,226,122 | (12,821,294) | 20,404,828 | 553,750 | 559,324 | 0 | 0 | (1,329,650) | (642,965) | 0 |
| 08-415 | DPSC - ADULT PROBATION AND PAROLE | 29,575,068 | 0.8529% | 0.8529% | 65,659,481 | 11,721,884 | 77,381,365 | 2,099,989 | 2,121,126 | 0 | 0 | (5,042,439) | (2,438,321) | 0 |
| 08-416 | DPSC - WASHINGTON CORRECTIONAL INSTITUTE | 9,472,407 | 0.2699% | 0.2699% | 25,566,051 | (1,077,288) | 24,488,763 | 664,580 | 671,270 | 0 | 0 | (1,595,773) | (771,652) | 0 |
| 08-418 | DPSC - OFFICE OF MANAGEMENT AND FINANCE | 5,076,323 | 0.3335% | 0.3335% | 14,424,748 | 15,831,919 | 30,256,667 | 821,111 | 829,376 | 0 | 0 | (1,971,630) | 163,405 | (1,116,806) |
| 08-419 | DPSC - OFFICE OF STATE POLICE | 105,356,382 | 4.6993% | 4.6993% | 196,102,614 | 230,276,701 | 426,379,315 | 11,571,156 | 11,687,625 | 0 | 0 | (27,784,358) | (3,852,953) | (9,582,450) |
| 08-420 | DPSC - OFFICE OF MOTOR VEHICLES | 15,903,344 | 1.1599% | 1.1599% | 49,864,103 | 55,373,615 | 105,237,718 | 2,855,960 | 2,884,706 | 0 | 0 | (6,857,655) | (64,906) | (3,251,181) |
| 08-422 | DPSC - OFFICE OF STATE FIRE MARSHALL | 7,706,036 | 0.2284% | 0.2284% | 12,564,859 | 8,158,296 | 20,723,155 | 562,389 | 568,049 | 0 | 0 | (1,350,393) | (204,345) | (448,651) |
| 08-423 | DPSC - LOUISIANA GAMING CONTROL BOARD | 208,062 | 0.0052% | 0.0052% | 330,682 | 142,447 | 473,129 | 12,840 | 12,969 | 0 | 0 | (30,831) | (8,273) | (6,635) |
| 08-424 | DPSC - LIQUEFIED PETROLEUM GAS COMMISSION | 547,986 | 0.0146% | 0.0146% | 902,336 | 426,564 | 1,328,900 | 36,064 | 36,427 | 0 | 0 | (86,596) | (7,675) | (34,199) |
| 08-425 | DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION | 475,170 | 0.0308% | 0.0308% | 939,370 | 1,853,624 | 2,792,994 | 75,797 | 76,560 | 0 | 0 | (182,001) | (18,086) | (69,923) |
| 17-563 | STATE POLICE COMMISSION | 206,034 | 0.0091% | 0.0091% | 296,510 | 531,985 | 828,495 | 22,484 | 22,710 | 0 | 0 | (53,988) | (161) | (25,946) |
| 09-303 | DHH - DEVELOPMENTAL DISABILITIES COUNCIL | 418,721 | 0.0120% | 0.0120% | 575,846 | 513,013 | 1,088,860 | 29,550 | 29,847 | 0 | 0 | (70,954) | (17,792) | (16,519) |
| 09-305 | DHH - MEDICAL VENDOR ADMINISTRATION | 36,646,917 | 2.0839% | 2.0839% | 91,892,881 | 97,179,063 | 189,071,944 | 5,131,067 | 5,182,714 | 0 | 0 | (12,320,585) | (498,000) | (5,459,742) |
| 09-307 | DHH-OFFICE OF THE SECRETARY | 22,025,495 | 0.8864% | 0.8864% | 31,133,061 | 49,287,213 | 80,420,274 | 2,182,459 | 2,204,427 | 0 | 0 | (5,240,464) | 48,160 | (2,582,238) |
| 09-320 | DHH - OFFICE OF AGING AND ADULT SERVICES | 13,678,207 | 0.7819% | 0.7819% | 28,154,800 | 42,790,280 | 70,945,080 | 1,925,320 | 1,944,699 | 0 | 0 | (4,623,028) | 269,373 | (2,504,884) |
| 09-324 | DHH - LOUISIANA EMERGENCY RESPONSE NETWORK | 588,271 | 0.0038% | 0.0038% | 246,669 | 96,446 | 343,116 | 9,312 | 9,405 | 0 | 0 | (22,359) | (10,812) | 0 |
| 09-326 | DHH - OFFICE OF PUBLIC HEALTH | 52,721,094 | 2.6697% | 2.6697% | 97,848,231 | 144,379,142 | 242,227,372 | 6,573,609 | 6,639,775 | 0 | 0 | (15,784,377) | 828,302 | (8,460,994) |
| | DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry | | | | | | | | | | | | | |
| 09-330 | DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES | 49,903,036 | 3.5985% | 3.5985% | 171,565,490 | 154,932,651 | 326,498,141 | 8,860,563 | 8,949,749 | 0 | 0 | (21,275,753) | 3,220,573 | (13,508,676) |
| 09-340 | DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370 | 39,558,744 | 2.9185% | 2.9185% | 125,040,409 | 139,757,200 | 264,797,609 | 7,186,124 | 7,258,455 | 0 | 0 | (17,255,132) | 2,007,626 | (10,351,516) |
| 10-360 | OFFICE OF COASTAL PROTECTION AND RESTORATION | 121,475,050 | 7.9368% | 7.9368% | 297,699,071 | 422,417,190 | 720,116,262 | 19,542,641 | 19,739,346 | 0 | 0 | (46,925,278) | 2,756,397 | (25,447,582) |
| 01-109 | DNR - OFFICE OF THE SECRETARY | 11,882,321 | 0.2138% | 0.2138% | 5,139,473 | 14,258,837 | 19,398,310 | 526,435 | 531,734 | 0 | 0 | (1,264,061) | (407,272) | (203,978) |
| 11-431 | DNR - OFFICE OF CONSERVATION | 2,481,938 | 0.1661% | 0.1661% | 6,827,073 | 8,241,667 | 15,068,740 | 408,938 | 413,054 | 0 | 0 | (981,931) | 81,284 | (556,106) |
| 11-432 | DNR - OFFICE OF MINERAL RESOURCES | 7,675,483 | 0.3157% | 0.3157% | 13,486,033 | 15,159,650 | 28,645,684 | 777,392 | 785,216 | 0 | 0 | (1,866,652) | (4,689) | (897,949) |
| 11-434 | DNR - OFFICE OF MINERAL RESOURCES | 2,655,576 | 0.1398% | 0.1398% | 4,980,021 | 7,708,648 | 12,688,669 | 344,347 | 347,813 | 0 | 0 | (826,838) | 68,092 | (467,918) |

| OSRAP Number | Employer Name | Covered-Employee Payroll (dollars) as defined by GASB 75 | Current Year Proportion | Prior Year Proportion | *Total OPEB Liability at 6/30/17 (dollars) | Restatement | **Total OPEB Liability at 6/30/17 (dollars), restated | Service Cost (dollars) | Interest (dollars) | Changes in Benefit Terms (dollars) | Differences between expected and actual experience (dollars) | Changes in Assumptions (dollars) | Differences in Expected and Actual Benefit Payments | Benefit Payments Made the Year Ending 6/30/17 (dollars) |
|--------------|---|--|-------------------------|-----------------------|--|----------------------|---|------------------------|--------------------|------------------------------------|--|----------------------------------|---|---|
| 11-435 | DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT | 2,432,744 | 0.0808% | 0.0808% | 7,918,105 | (584,551) | 7,333,554 | 199,019 | 201,022 | 0 | 0 | (477,880) | (42,561) | (188,522) |
| 13-850 | DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13-856 | DEQ | 33,269,521 | 1.4962% | 1.4962% | 69,058,627 | 66,694,990 | 135,753,617 | 3,684,105 | 3,721,187 | 0 | 0 | (8,846,177) | (1,114,407) | (3,163,250) |
| 14-474 | OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113) | 32,036,445 | 2.4204% | 2.4204% | 76,591,399 | 143,019,454 | 219,610,854 | 5,959,838 | 6,019,826 | 0 | 0 | (14,310,606) | 1,711,904 | (8,631,940) |
| 16-511 | WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE | 2,230,574 | 0.0626% | 0.0626% | 5,941,493 | (261,837) | 5,679,655 | 154,135 | 155,687 | 0 | 0 | (370,106) | (178,968) | 0 |
| 16-512 | WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY | 15,452,414 | 1.3330% | 1.3330% | 13,837,363 | 107,109,001 | 120,946,364 | 3,282,263 | 3,315,301 | 0 | 0 | (7,881,285) | 1,257,646 | (5,068,720) |
| 16-513 | WILDLIFE & FISHERIES - OFFICE OF WILDLIFE | 11,761,168 | 0.2856% | 0.2856% | 19,699,934 | 6,210,864 | 25,910,798 | 703,172 | 710,249 | 0 | 0 | (1,688,438) | (816,461) | 0 |
| 16-514 | WILDLIFE & FISHERIES - OFFICE OF FISHERIES | 10,843,492 | 0.2730% | 0.2730% | 17,648,892 | 7,123,822 | 24,772,714 | 672,286 | 679,053 | 0 | 0 | (1,614,276) | (780,599) | 0 |
| 19-653 | LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651) | 8,975,377 | 0.4701% | 0.4701% | 19,375,209 | 23,279,806 | 42,655,015 | 1,157,579 | 1,169,231 | 0 | 0 | (2,779,549) | 285,968 | (1,630,047) |
| 19-655 | LOUISIANA SPECIAL EDUCATION CENTER | 5,921,802 | 0.2482% | 0.2482% | 12,269,375 | 10,249,453 | 22,518,828 | 611,120 | 617,271 | 0 | 0 | (1,467,405) | (295,906) | (413,672) |
| 19-657 | LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS | 3,994,660 | 0.1243% | 0.1243% | 7,200,407 | 4,074,991 | 11,275,399 | 305,994 | 309,074 | 0 | 0 | (734,744) | (33,031) | (322,262) |
| 19-658 | THRIVE ACADEMY | 758,821 | 0.0012% | 0.0012% | 0 | 112,518 | 112,518 | 3,054 | 3,084 | 0 | 0 | (7,332) | (3,545) | 0 |
| 19-662 | LOUISIANA EDUCATIONAL TELEVISION AUTHORITY | 3,026,360 | 0.1260% | 0.1260% | 8,193,589 | 3,242,360 | 11,435,950 | 310,351 | 313,475 | 0 | 0 | (745,206) | (52,627) | (307,725) |
| 19-666 | BOARD OF ELEMENTARY AND SECONDARY EDUCATION | 682,507 | 0.0234% | 0.0234% | 962,546 | 1,157,661 | 2,120,207 | 57,539 | 58,118 | 0 | 0 | (138,160) | 16,326 | (83,134) |
| 19-673 | NO CENTER FOR CREATIVE ARTS/RIVERFRONT | 3,923,815 | 0.0794% | 0.0794% | 4,713,643 | 2,486,681 | 7,200,324 | 195,404 | 197,370 | 0 | 0 | (469,198) | (99,823) | (127,062) |
| 19-678 | DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE | 22,486,472 | 0.9611% | 0.9611% | 35,896,727 | 51,304,041 | 87,200,768 | 2,366,470 | 2,390,289 | 0 | 0 | (5,682,305) | 524,519 | (3,272,254) |
| 19-682 | DOE - RECOVERY SCHOOL DISTRICT | 4,038,061 | 0.0563% | 0.0563% | 57,978,806 | (52,874,580) | 5,104,227 | 138,519 | 139,914 | 0 | 0 | (332,609) | (17,368) | (143,468) |
| 19-699 | DOE - SPECIAL SCHOOL DISTRICTS | 4,070,639 | 0.3743% | 0.3743% | 8,246,109 | 25,715,000 | 33,961,109 | 921,642 | 930,919 | 0 | 0 | (2,213,024) | 479,051 | (1,549,180) |
| 16-9 | W R IRBY BEQUEST FUND (still an active agency) | 0 | 0.0000% | 0.0000% | 854,238 | (854,238) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Government-Wide Entry Subtotals | 1,345,425,278 | 67.4934% | 67.4934% | 2,781,496,812 | 3,342,297,352 | 6,123,794,164 | 166,188,593 | 167,861,356 | 0 | 0 | (399,047,706) | 1,496,636 | (194,460,122) |
| 6-4 | DIVISION OF ADMINISTRATIVE LAW | 3,114,645 | 0.0700% | 0.0700% | 2,767,066 | 3,582,549 | 6,349,615 | 172,317 | 174,051 | 0 | 0 | (413,763) | 4,544 | (204,623) |
| 6-6 | OFFICE OF AIRCRAFT SERVICES | 87,734 | 0.0075% | 0.0075% | 336,046 | 345,129 | 681,175 | 18,486 | 18,672 | 0 | 0 | (44,388) | (12,127) | (9,337) |
| 6-7 | OFFICE OF TECHNOLOGY SERVICES | 42,773,489 | 1.3807% | 1.3807% | 17,376,950 | 107,896,893 | 125,273,843 | 3,399,703 | 3,433,923 | 0 | 0 | (8,163,279) | (2,383,668) | (1,563,767) |
| 6-9 | OFFICE OF STATE PROCUREMENT | 3,919,958 | 0.0914% | 0.0914% | 717,674 | 7,578,976 | 8,296,651 | 225,156 | 227,422 | 0 | 0 | (540,639) | (200,726) | (60,705) |
| | Subtotal Internal Service Totals | 49,895,826 | 1.5496% | 1.5496% | 21,197,736 | 119,403,548 | 140,601,284 | 3,815,662 | 3,854,068 | 0 | 0 | (9,162,068) | (2,591,977) | (1,838,432) |
| 7-13 | LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS) | | | | | | | | | | | | | |
| | BATON ROUGE COMMUNITY COLLEGE | 18,043,708 | 0.4023% | 0.4023% | 36,501,495 | 990,584 | 1,000,555 | 990,584 | 1,000,555 | 0 | 0 | (2,378,564) | (273,049) | (877,129) |
| | BOSSIER PARISH COMMUNITY COLLEGE | 11,011,200 | 0.2735% | 0.2735% | 24,817,270 | 673,495 | 680,274 | 680,274 | 680,274 | 0 | 0 | (1,617,180) | (341,200) | (440,803) |
| | DELGADO COMMUNITY COLLEGE | 30,144,654 | 0.8985% | 0.8985% | 81,523,230 | 2,212,392 | 2,234,660 | 2,212,392 | 2,234,660 | 0 | 0 | (5,312,337) | (172,212) | (2,396,622) |
| | L E FLETCHER TECHNICAL COMMUNITY COLLEGE | 3,655,034 | 0.1056% | 0.1056% | 9,577,726 | 259,922 | 262,538 | 259,922 | 262,538 | 0 | 0 | (624,118) | (58,010) | (243,789) |
| | LA COMMUNITY & TECHNICAL COLLEGE SYSTEM | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | LA COMMUNITY TECHNICAL COLLEGE SYSTEM | 8,241,484 | 0.1147% | 0.1147% | 10,409,289 | 282,489 | 285,332 | 282,489 | 285,332 | 0 | 0 | (678,305) | (100,768) | (227,233) |
| | CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA) | 5,168,361 | 0.2793% | 0.2793% | 25,344,970 | 687,816 | 694,739 | 687,816 | 694,739 | 0 | 0 | (1,651,566) | (69,885) | (728,746) |
| | CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA) | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA) | 3,630,645 | 0.1110% | 0.1110% | 10,068,257 | 273,234 | 275,984 | 273,234 | 275,984 | 0 | 0 | (656,083) | (5,360) | (311,895) |
| | NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA) | 5,792,157 | 0.1265% | 0.1265% | 11,477,877 | 311,489 | 314,624 | 311,489 | 314,624 | 0 | 0 | (747,938) | (2,487) | (359,186) |
| | ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA) | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA) | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA) | 2,637,009 | 0.1416% | 0.1416% | 12,849,307 | 348,707 | 352,217 | 348,707 | 352,217 | 0 | 0 | (837,305) | 372,750 | (777,637) |
| | LOUISIANA DELTA COMMUNITY COLLEGE | 7,518,288 | 0.2665% | 0.2665% | 24,177,130 | 656,123 | 662,727 | 656,123 | 662,727 | 0 | 0 | (1,575,466) | 43,331 | (805,163) |
| | NUNEZ COMMUNITY COLLEGE | 3,630,991 | 0.1171% | 0.1171% | 10,621,681 | 288,253 | 291,154 | 288,253 | 291,154 | 0 | 0 | (692,146) | (42,807) | (291,887) |

| OSRAP Number | Employer Name | Covered-Employee Payroll (dollars) as defined by GASB 75 | Current Year Proportion | Prior Year Proportion | *Total OPEB Liability at 6/30/17 (dollars) | Restatement | **Total OPEB Liability at 6/30/17 (dollars), restated | Service Cost (dollars) | Interest (dollars) | Changes in Benefit Terms (dollars) | Differences between expected and actual experience (dollars) | Changes in Assumptions (dollars) | Differences in Expected and Actual Benefit Payments | Benefit Payments Made the Year Ending 6/30/17 (dollars) |
|--------------|--|--|-------------------------|-----------------------|--|--------------------|---|------------------------|--------------------|------------------------------------|--|----------------------------------|---|---|
| | RIVER PARISHES COMMUNITY COLLEGE | 3,274,032 | 0.0716% | 0.0716% | | | 6,493,049 | 176,209 | 177,983 | 0 | 0 | (423,110) | (85,709) | (118,890) |
| | SOUTH LA COMMUNITY COLLEGE | 11,282,321 | 0.4107% | 0.4107% | | | 37,264,732 | 1,011,297 | 1,021,476 | 0 | 0 | (2,428,299) | 103,150 | (1,277,378) |
| | SOWELA TECHNICAL COMMUNITY COLLEGE | 7,423,798 | 0.1842% | 0.1842% | | | 16,713,773 | 453,581 | 458,147 | 0 | 0 | (1,089,128) | (54,714) | (471,945) |
| | LCTCS - NEW ORLEANS AREA | 0 | 0.0000% | 0.0000% | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Subtotal LCTCS | 121,453,682 | 3.5031% | 3.5031% | 172,438,317 | 145,401,470 | 317,839,787 | 8,625,592 | 8,712,412 | 0 | 0 | (20,711,545) | (686,973) | (9,328,301) |
| 7-10 | FEDERAL PROPERTY ASSISTANCE | 215,083 | 0.0247% | 0.0247% | 511,654 | 1,726,456 | 2,238,110 | 60,738 | 61,350 | 0 | 0 | (145,843) | 23,019 | (93,543) |
| 7-11 | LOUISIANA PROPERTY ASSISTANCE AGENCY | 796,293 | 0.0449% | 0.0449% | 2,051,002 | 2,018,901 | 4,069,903 | 110,450 | 111,561 | 0 | 0 | (265,209) | (14,534) | (113,710) |
| 7-12 | PRISON ENTERPRISES | 2,948,768 | 0.1531% | 0.1531% | 6,769,977 | 7,123,975 | 13,893,952 | 377,056 | 380,852 | 0 | 0 | (905,378) | (337,076) | (100,729) |
| 7-15-1 | BARBERS EXAMINERS BOARD (used prior year figures b/c it has a Dec YE) | 162,721 | 0.0073% | 0.0073% | 352,542 | 314,143 | 666,685 | 18,093 | 18,275 | 0 | 0 | (43,443) | (5,159) | (15,849) |
| 7-15-3 | BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS | 49,500 | 0.0012% | 0.0012% | 104,396 | 5,824 | 110,220 | 2,991 | 3,021 | 0 | 0 | (7,182) | (3,473) | 0 |
| 7-15-4 | ADDICTIVE DISORDER REGULATORY AUTHORITY | 0 | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-15-5 | BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS | 180,880 | 0.0044% | 0.0044% | 421,265 | (18,439) | 402,826 | 10,932 | 11,042 | 0 | 0 | (26,250) | 1,558 | (14,251) |
| 7-15-6 | LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD | 443,900 | 0.0088% | 0.0088% | 746,352 | 48,545 | 794,898 | 21,572 | 21,789 | 0 | 0 | (51,798) | 308 | (25,356) |
| 7-15-10A | LOUISIANA BEHAVIOR ANALYST BOARD | 44,854 | 0.0001% | 0.0001% | 2,856 | 3,726 | 6,582 | 179 | 180 | 0 | 0 | (429) | (207) | 0 |
| 7-15-11 | LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS | 97,556 | 0.0003% | 0.0003% | 162,500 | (139,572) | 22,928 | 622 | 628 | 0 | 0 | (1,494) | (721) | (1) |
| 7-15-12 | LOUISIANA BOARD OF PHARMACY | 1,050,966 | 0.0223% | 0.0223% | 1,209,508 | 810,017 | 2,019,525 | 54,806 | 55,358 | 0 | 0 | (131,599) | (5,305) | (58,331) |
| 7-15-13 | LOUISIANA CEMETERY BOARD (used prior year figures b/c it has a Dec YE) | 171,309 | 0.0055% | 0.0055% | 237,976 | 264,653 | 502,629 | 13,640 | 13,778 | 0 | 0 | (32,753) | (5,679) | (10,159) |
| 7-15-14 | LOUISIANA TAX FREE SHOPPING COMMISSION | 187,494 | 0.0050% | 0.0050% | 309,509 | 147,677 | 457,186 | 12,407 | 12,532 | 0 | 0 | (29,792) | (14,405) | (1) |
| 7-15-17 | LOUISIANA REAL ESTATE COMMISSION | 946,625 | 0.0346% | 0.0346% | 1,425,614 | 1,718,156 | 3,143,770 | 85,316 | 86,175 | 0 | 0 | (204,859) | 291 | (99,353) |
| 7-15-21 | LOUISIANA STATE BOARD OF DENTISTRY | 402,821 | 0.0079% | 0.0079% | 461,815 | 253,407 | 715,222 | 19,410 | 19,605 | 0 | 0 | (46,606) | (12,945) | (9,592) |
| 7-15-23 | LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS | 209,073 | 0.0046% | 0.0046% | 224,517 | 188,353 | 412,870 | 11,205 | 11,317 | 0 | 0 | (26,904) | (6,105) | (6,905) |
| 7-15-26 | LOUISIANA STATE BOARD OF MEDICAL EXAMINERS (used prior year figures b/c it has Dec YE) | 2,012,576 | 0.0654% | 0.0654% | 3,974,732 | 1,963,172 | 5,937,905 | 161,144 | 162,766 | 0 | 0 | (386,935) | (51,805) | (135,301) |
| 7-15-27 | LOUISIANA STATE BOARD OF NURSING | 2,836,486 | 0.0458% | 0.0458% | 2,262,999 | 1,892,776 | 4,155,776 | 112,780 | 113,915 | 0 | 0 | (270,805) | (74,563) | (56,387) |
| 7-15-30 | LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS | 753,421 | 0.0197% | 0.0197% | 640,487 | 1,148,478 | 1,788,965 | 48,549 | 49,038 | 0 | 0 | (116,575) | (18,402) | (37,969) |
| 7-15-31 | LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS | 191,464 | 0.0063% | 0.0063% | 238,189 | 331,939 | 570,128 | 15,472 | 15,628 | 0 | 0 | (37,152) | (17,965) | 0 |
| 7-15-32 | LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY | 85,817 | 0.0007% | 0.0007% | 125,152 | (58,538) | 66,614 | 1,808 | 1,826 | 0 | 0 | (4,341) | (2,099) | 0 |
| 7-15-35 | RADIOLOGIC TECHNOLOGY BOARD | 127,047 | 0.0006% | 0.0006% | 56,336 | (4,026) | 52,310 | 1,420 | 1,434 | 0 | 0 | (3,409) | (1,648) | 0 |
| 7-15-36 | STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA | 357,930 | 0.0095% | 0.0095% | 607,075 | 255,363 | 862,438 | 23,405 | 23,641 | 0 | 0 | (56,199) | 2,834 | (30,010) |
| 7-15-38 | STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS | 89,961 | 0.0012% | 0.0012% | 29,639 | 83,620 | 113,259 | 3,074 | 3,105 | 0 | 0 | (7,380) | 1,196 | (4,765) |
| 7-15-39 | STATE BOARD OF VETERINARY MEDICINE | 128,519 | 0.0006% | 0.0006% | 112,675 | (59,782) | 52,893 | 1,435 | 1,450 | 0 | 0 | (3,447) | (1,667) | 0 |
| 7-15-45 | CHIROPRACTIC EXAMINERS BOARD | 119,382 | 0.0024% | 0.0024% | 200,958 | 15,966 | 216,924 | 5,887 | 5,946 | 0 | 0 | (14,136) | (6,835) | 0 |
| 7-15-49 | LA BD OF DIETETICS & NUTRITION | 0 | 0.0000% | 0.0000% | 5,715 | (5,715) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7-15-51 | LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS | 122,354 | 0.0019% | 0.0019% | 107,206 | 69,671 | 176,877 | 4,800 | 4,848 | 0 | 0 | (11,526) | (5,572) | (1) |
| 7-15-54 | LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS | 221,203 | 0.0030% | 0.0030% | 172,794 | 102,757 | 275,551 | 7,478 | 7,553 | 0 | 0 | (17,956) | (8,683) | 0 |
| 7-15-57 | LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS | 158,241 | 0.0044% | 0.0044% | 327,494 | 69,219 | 396,713 | 10,766 | 10,874 | 0 | 0 | (25,851) | (12,501) | 0 |
| 7-15-59 | LOUISIANA BOARD OF MASSAGE THERAPY | 170,824 | 0.0011% | 0.0011% | 116,148 | (20,668) | 95,480 | 2,591 | 2,617 | 0 | 0 | (6,222) | (3,009) | 0 |
| | Subtotal Enterprise Boards | 15,283,068 | 0.4874% | 0.4874% | 23,969,083 | 20,250,055 | 44,219,138 | 1,200,027 | 1,212,105 | 0 | 0 | (2,881,473) | (581,152) | (812,213) |
| | Total LCTCS and Ent Boards | 136,736,750 | 3.9904% | 3.9904% | 196,407,400 | 165,651,526 | 362,058,925 | 9,825,618 | 9,924,517 | 0 | 0 | (23,593,018) | (1,268,124) | (10,140,514) |

| OSRAP Number | Employer Name | Covered-Employee Payroll (dollars) as defined by GASB 75 | Current Year Proportion | Prior Year Proportion | *Total OPEB Liability at 6/30/17 (dollars) | Restatement | **Total OPEB Liability at 6/30/17 (dollars), restated | Service Cost (dollars) | Interest (dollars) | Changes in Benefit Terms (dollars) | Differences between expected and actual experience (dollars) | Changes in Assumptions (dollars) | Differences in Expected and Actual Benefit Payments | Benefit Payments Made the Year Ending 6/30/17 (dollars) |
|---|--|--|-------------------------|-----------------------|--|----------------------|---|------------------------|--------------------|------------------------------------|--|----------------------------------|---|---|
| TOTAL FOR PRIMARY GOVERNMENT OGB | | 1,532,057,854 | 73.0334% | 73.0334% | 2,999,101,947 | 3,627,352,425 | 6,626,454,373 | 179,829,873 | 181,639,942 | 0 | 0 | (431,802,792) | (2,363,465) | (206,439,069) |
| COMPONENT UNITS | | | | | | | | | | 0 | 0 | | | |
| 20-1 | CAPITAL AREA HUMAN SERVICES AUTHORITY | 10,837,077 | 0.3142% | 0.3142% | 17,834,035 | 10,671,791 | 28,505,826 | 773,596 | 781,383 | 0 | 0 | (1,857,539) | (183,462) | (714,769) |
| 20-1A | FLORIDA PARISHES HUMAN SERVICES AUTHORITY | 6,592,394 | 0.2090% | 0.2090% | 10,015,318 | 8,943,165 | 18,958,483 | 514,499 | 519,677 | 0 | 0 | (1,235,401) | (71,152) | (526,238) |
| 20-1B | ACADIANA AREA HUMAN SERVICES DISTRICT | 5,522,020 | 0.1683% | 0.1683% | 2,777,625 | 12,489,146 | 15,266,771 | 414,312 | 418,483 | 0 | 0 | (994,836) | (149,100) | (331,963) |
| 20-1C | CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY | 3,589,413 | 0.1000% | 0.1000% | 1,414,129 | 7,659,348 | 9,073,477 | 246,238 | 248,716 | 0 | 0 | (591,259) | (151,193) | (134,716) |
| 20-2 | GREATER BATON ROUGE PORT COMMISSION (12/31 YE) | 1,519,327 | 0.0807% | 0.0807% | 2,919,230 | 4,405,065 | 7,324,295 | 198,768 | 200,769 | 0 | 0 | (477,276) | 48,977 | (279,769) |
| 20-7 | HEALTH EDUCATION AUTHORITY OF LOUISIANA | 179,586 | 0.0025% | 0.0025% | 0 | 229,800 | 229,800 | 6,236 | 6,299 | 0 | 0 | (14,975) | (7,241) | 0 |
| 20-9 | JEFFERSON PARISH HUMAN SERVICES AUTHORITY | 6,599,176 | 0.1803% | 0.1803% | 11,909,692 | 4,448,140 | 16,357,832 | 443,922 | 448,390 | 0 | 0 | (1,065,933) | (34,224) | (481,218) |
| 20-27 | NORTHEAST DELTA HUMAN SVC AUTH | 4,265,315 | 0.1138% | 0.1138% | 2,059,699 | 8,267,236 | 10,326,935 | 280,254 | 283,075 | 0 | 0 | (672,939) | (207,383) | (118,023) |
| 20-11-14 | LOUISIANA MOTOR VEHICLE COMMISSION | 873,394 | 0.0239% | 0.0239% | 631,242 | 1,536,235 | 2,167,477 | 58,821 | 59,413 | 0 | 0 | (141,240) | (13,325) | (54,974) |
| 20-11-16 | LOUISIANA STATE BOARD OF COSMETOLOGY | 741,701 | 0.0340% | 0.0340% | 1,462,427 | 1,618,564 | 3,080,991 | 83,612 | 84,454 | 0 | 0 | (200,768) | (33,341) | (63,742) |
| 20-11-29 | LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS | 397,243 | 0.0098% | 0.0098% | 587,052 | 302,084 | 889,136 | 24,130 | 24,372 | 0 | 0 | (57,939) | 679 | (28,696) |
| 20-11-4 | STATE PLUMBING BOARD OF LOUISIANA | 159,274 | 0.0054% | 0.0054% | 227,590 | 264,406 | 491,996 | 13,352 | 13,486 | 0 | 0 | (32,060) | (8,570) | (6,933) |
| 20-11-58 | LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS | 84,095 | 0.0010% | 0.0010% | 22,944 | 72,125 | 95,069 | 2,580 | 2,606 | 0 | 0 | (6,195) | (2,996) | 0 |
| 20-12 | IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY | 2,655,724 | 0.0858% | 0.0858% | 1,310,475 | 6,473,373 | 7,783,848 | 211,239 | 213,366 | 0 | 0 | (507,223) | (118,626) | (126,646) |
| 20-14-10 | NATCHITOCHE LEVEE AND DRAINAGE DISTRICT | 120,239 | 0.0127% | 0.0127% | 182,140 | 974,182 | 1,156,322 | 31,380 | 31,696 | 0 | 0 | (75,350) | 16,152 | (52,589) |
| 20-14-13 | N LAFOURCHE LEVEE DISTRICT (12/31 YE) | 270,960 | 0.0006% | 0.0006% | 37,846 | 17,731 | 55,577 | 1,508 | 1,523 | 0 | 0 | (3,622) | (1,751) | 0 |
| 20-14-14 | PONTCHARTRAIN LEVEE DISTRICT | 1,862,991 | 0.0864% | 0.0864% | 5,017,984 | 2,817,314 | 7,835,298 | 212,636 | 214,776 | 0 | 0 | (510,575) | (16,205) | (230,689) |
| 20-14-16 | RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT | 1,003,463 | 0.0687% | 0.0687% | 2,613,087 | 3,622,949 | 6,236,036 | 169,235 | 170,938 | 0 | 0 | (406,362) | (45,493) | (151,007) |
| 20-14-19 | SOUTH LAFOURCHE LEVEE DISTRICT | 901,639 | 0.0182% | 0.0182% | 1,624,586 | 25,897 | 1,650,483 | 44,791 | 45,242 | 0 | 0 | (107,551) | (41,701) | (10,306) |
| 20-14-2 | ATCHAFALAYA BASIN LEVEE DISTRICT | 1,906,764 | 0.1491% | 0.1491% | 6,340,628 | 7,187,800 | 13,528,428 | 367,137 | 370,832 | 0 | 0 | (881,559) | (45,028) | (381,259) |
| 20-14-5 | CADDO LEVEE DISTRICT | 507,352 | 0.0122% | 0.0122% | 832,361 | 276,914 | 1,109,275 | 30,104 | 30,407 | 0 | 0 | (72,284) | 13,023 | (47,977) |
| 20-14-7 | FIFTH LOUISIANA LEVEE DISTRICT | 415,618 | 0.0053% | 0.0053% | 329,277 | 153,040 | 482,317 | 13,089 | 13,221 | 0 | 0 | (31,429) | (14,973) | (225) |
| 20-14-8 | LAFOURCHE BASIN LEVEE DISTRICT | 4,807,816 | 0.0417% | 0.0417% | 2,175,932 | 1,607,220 | 3,783,152 | 102,668 | 103,701 | 0 | 0 | (246,523) | (68,757) | (50,452) |
| 20-28-1 | N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST | 5,033,354 | 0.1030% | 0.1030% | | 9,343,426 | 9,343,426 | 253,564 | 256,116 | 0 | 0 | (608,850) | (109,711) | (184,704) |
| 20-28-1 | N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST | 918,085 | 0.0135% | 0.0135% | | 1,224,197 | 1,224,197 | 33,222 | 33,557 | 0 | 0 | (79,773) | (18,096) | (20,479) |
| 20-18 | LOUISIANA HOUSING CORPORATION | 5,781,619 | 0.1291% | 0.1291% | 8,311,400 | 3,404,610 | 11,716,010 | 317,951 | 321,151 | 0 | 0 | (763,456) | (207,839) | (161,338) |
| 20-26 | METROPOLITAN HUMAN SERVICES AUTHORITY | 5,842,774 | 0.1975% | 0.1975% | 7,823,534 | 10,095,875 | 17,919,409 | 486,300 | 491,195 | 0 | 0 | (1,167,691) | 43,418 | (608,066) |
| 20-26B | NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY | 3,915,659 | 0.0902% | 0.0902% | 1,529,698 | 6,655,095 | 8,184,793 | 222,120 | 224,356 | 0 | 0 | (533,350) | (199,304) | (58,603) |
| 20-28-1 | SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts) | 2,801,480 | 0.0292% | 0.0292% | 12,547,723 | (9,894,321) | 2,653,402 | 72,008 | 72,733 | 0 | 0 | (172,905) | (62,358) | (21,252) |
| 20-28-2 | SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts) | 2,090,842 | 0.0563% | 0.0563% | 1,920,508 | 3,185,372 | 5,105,880 | 138,564 | 139,959 | 0 | 0 | (332,717) | (114,613) | (46,276) |
| 20-31 | SABINE RIVER AUTHORITY | 2,089,964 | 0.0706% | 0.0706% | 3,509,831 | 2,894,238 | 6,404,069 | 173,795 | 175,544 | 0 | 0 | (417,311) | (89,941) | (111,854) |
| 20-32 | SOUTH CENTRAL LA HUMAN SERVICES AUT | 6,875,156 | 0.1803% | 0.1803% | 5,214,368 | 11,148,668 | 16,363,036 | 444,063 | 448,533 | 0 | 0 | (1,066,272) | (189,622) | (325,985) |
| 20-28-1 | LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST | 671,128 | 0.0457% | 0.0457% | | 4,144,553 | 4,144,553 | 112,476 | 113,608 | 0 | 0 | (270,073) | (8,011) | (122,586) |

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

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

**Beginning GASB 75 OPEB liability.

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

| OSRAP Number | Employer Name | Net Change in Total OPEB Liability | Total OPEB Liability at 6/30/18 (dollars) | Deferred Outflows of Resources | | Deferred Inflows of Resources | | DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | OPEB Expense (proportionate share of collective OPEB expense and amortization of employer-specific deferred inflow/outflows) | Total OPEB Liability Assuming -1% Change in Discount Rate | Total OPEB Liability Assuming +1% Change in Discount Rate | Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate | Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate | Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars) |
|---------------------------|--|------------------------------------|---|---|---|---|---|---|--|--|---|---|--|--|---|
| | | | | Ending Balance - Differences between Expected and Actual Experience (dollars) | Ending Balance - Changes in Assumptions (dollars) | Ending Balance - Changes in Assumptions (dollars) | Ending Balance - Changes in Assumptions (dollars) | | | | | | | | |
| PRIMARY GOVERNMENT | | | | | | | | | | | | | | | |
| 01-100 | EXECUTIVE OFFICE | (224,561) | 5,106,334 | | | 0 | (269,840) | (5,867) | 211,572 | 5,995,863 | 4,404,591 | 4,401,141 | 6,009,847 | | (173,424) |
| 01-101 | OFFICE OF INDIAN AFFAIRS (still an active agency) | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 01-102 | INSPECTOR GENERAL | (58,524) | 1,330,789 | | | 10,674 | (70,324) | 0 | 58,645 | 1,562,614 | 1,147,904 | 1,147,005 | 1,566,258 | | (52,453) |
| 01-103 | MENTAL HEALTH ADVOCACY SERVICE | (113,934) | 2,590,760 | | | 0 | (136,906) | (27,167) | 100,392 | 3,042,073 | 2,234,722 | 2,232,972 | 3,049,168 | | (52,872) |
| 01-106 | LOUISIANA TAX COMMISSION | (303,429) | 6,899,732 | | | 0 | (364,610) | (2,540) | 287,426 | 8,101,673 | 5,951,529 | 5,946,868 | 8,120,568 | | (251,176) |
| 01-107 | DIVISION OF ADMINISTRATION | (4,439,247) | 100,944,934 | | | 306,509 | (5,334,342) | (54,729) | 4,288,149 | 118,529,656 | 87,072,475 | 87,004,282 | 118,806,099 | | (3,481,497) |
| | HOMELAND SECURITY AND EMERGENCY PREPAREDNESS | (716,234) | 16,286,601 | | | 0 | (860,650) | (373,459) | 572,867 | 19,123,745 | 14,048,399 | 14,037,396 | 19,168,347 | | (75,984) |
| 01-112 | DEPARTMENT OF MILITARY AFFAIRS | (1,219,269) | 27,725,199 | | | 0 | (1,465,113) | (455,491) | 1,027,009 | 32,554,960 | 23,915,036 | 23,896,306 | 32,630,887 | | (394,848) |
| 01-116 | LOUISIANA PUBLIC DEFENDER BOARD | (59,051) | 1,342,779 | | | 0 | (70,958) | (10,316) | 53,114 | 1,576,693 | 1,158,246 | 1,157,339 | 1,580,370 | | (26,938) |
| | LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE | (269,509) | 6,128,431 | | | 1,032 | (323,851) | 0 | 256,240 | 7,196,011 | 5,286,225 | 5,282,085 | 7,212,794 | | (176,228) |
| 01-133 | OFFICE OF ELDERLY AFFAIRS | (321,976) | 7,321,476 | | | 0 | (386,897) | (39,209) | 294,502 | 8,596,885 | 6,315,315 | 6,310,369 | 8,616,936 | | (165,798) |
| 01-254 | LOUISIANA STATE RACING COMMISSION | (144,456) | 3,284,804 | | | 0 | (173,582) | (44,852) | 124,296 | 3,857,021 | 2,833,387 | 2,831,167 | 3,866,016 | | (72,651) |
| 01-255 | OFFICE OF FINANCIAL INSTITUTIONS | (796,192) | 18,104,760 | | | 73,131 | (956,729) | 0 | 777,130 | 21,258,630 | 15,616,695 | 15,604,465 | 21,308,211 | | (590,032) |
| 03-130 | DEPARTMENT OF VETERANS AFFAIRS | (399,201) | 9,077,510 | | | 0 | (479,693) | (7,497) | 376,953 | 10,658,822 | 7,830,024 | 7,823,892 | 10,683,682 | | (314,215) |
| 03-131 | LOUISIANA WAR VETERANS HOME | (507,242) | 11,534,277 | | | 40,838 | (609,518) | 0 | 493,445 | 13,543,561 | 9,949,167 | 9,941,375 | 13,575,148 | | (385,115) |
| 03-132 | NORTHEAST LOUISIANA WAR VETERANS HOME | (264,704) | 6,019,148 | | | 0 | (318,076) | (110,027) | 219,763 | 7,067,690 | 5,191,961 | 5,187,894 | 7,084,174 | | (79,704) |
| 03-134 | SOUTHWEST LOUISIANA WAR VETERANS HOME | (208,458) | 4,740,167 | | | 0 | (250,490) | (79,464) | 175,131 | 5,565,909 | 4,088,745 | 4,085,543 | 5,578,891 | | (49,087) |
| 03-135 | NORTHWEST LOUISIANA WAR VETERANS HOME | (168,221) | 3,825,203 | | | 0 | (202,139) | (90,740) | 133,679 | 4,491,558 | 3,299,521 | 3,296,937 | 4,502,033 | | (18,587) |
| 03-136 | SOUTHEAST LOUISIANA WAR VETERANS HOME | (161,077) | 3,662,769 | | | 0 | (193,556) | (48,566) | 139,014 | 4,300,827 | 3,159,409 | 3,156,935 | 4,310,858 | | (68,681) |
| 04-139 | SECRETARY OF STATE | (3,067,303) | 69,748,024 | | | 0 | (3,685,770) | (435,475) | 2,787,774 | 81,898,208 | 60,162,832 | 60,115,714 | 82,089,218 | | (1,818,929) |
| 04-141 | OFFICE OF THE ATTORNEY GENERAL | (1,991,330) | 45,281,250 | | | 0 | (2,392,846) | (471,065) | 1,755,733 | 53,169,295 | 39,058,429 | 39,027,839 | 53,293,300 | | (964,080) |
| 04-146 | LIEUTENANT GOVERNOR | (53,841) | 1,224,307 | | | 11,332 | (64,697) | 0 | 54,387 | 1,437,583 | 1,056,055 | 1,055,228 | 1,440,935 | | (47,808) |
| 04-147 | STATE TREASURER | (467,049) | 10,620,331 | | | 0 | (561,222) | (58,875) | 426,623 | 12,470,405 | 9,160,821 | 9,153,647 | 12,499,489 | | (257,551) |
| 04-158 | PUBLIC SERVICE COMMISSION | (551,463) | 12,539,834 | | | 0 | (662,656) | (18,098) | 518,505 | 14,724,287 | 10,816,535 | 10,808,064 | 14,758,628 | | (449,296) |
| 04-160 | AGRICULTURE AND FORESTRY | (6,454,962) | 146,780,680 | | | 403,031 | (7,756,490) | 0 | 6,245,866 | 172,350,040 | 126,609,198 | 126,510,041 | 172,752,008 | | (5,222,568) |
| 04-165 | COMMISSIONER OF INSURANCE | (1,873,733) | 42,607,185 | | | 0 | (2,251,538) | (119,602) | 1,745,050 | 50,029,405 | 36,751,850 | 36,723,067 | 50,146,087 | | (1,201,711) |
| 05-251 | DED-OFFICE OF SECRETARY | (382,331) | 8,693,894 | | | 73,956 | (459,421) | 0 | 384,338 | 10,208,380 | 7,499,127 | 7,493,254 | 10,232,189 | | (392,137) |
| 05-252 | DED - OFFICE OF BUSINESS DEVELOPMENT | (165,310) | 3,759,028 | | | 0 | (198,642) | (96,056) | 129,387 | 4,413,855 | 3,242,440 | 3,239,900 | 4,424,149 | | (10,519) |
| 12-440 | OFFICE OF REVENUE | (5,825,185) | 132,460,053 | | | 309,546 | (6,999,730) | 0 | 5,620,925 | 155,534,743 | 114,256,597 | 114,167,115 | 155,897,493 | | (4,593,239) |
| 17-560 | STATE CIVIL SERVICE | (844,464) | 19,202,441 | | | 0 | (1,014,735) | (37,306) | 791,238 | 22,547,528 | 16,563,526 | 16,550,554 | 22,600,115 | | (583,019) |
| 17-561 | MUNICIPAL FIRE & POLICE CIVIL SERVICE | (109,086) | 2,480,530 | | | 0 | (131,081) | (11,230) | 100,368 | 2,912,641 | 2,139,641 | 2,137,965 | 2,919,434 | | (67,027) |
| 17-562 | ETHICS ADMINISTRATION | (122,011) | 2,774,437 | | | 0 | (146,613) | (23,689) | 109,063 | 3,257,747 | 2,393,157 | 2,391,283 | 3,265,345 | | (49,487) |
| 17-565 | BOARD OF TAX APPEALS | (28,879) | 656,689 | | | 0 | (34,702) | (1,432) | 27,014 | 771,085 | 566,443 | 565,999 | 772,883 | | (17,480) |
| 20-906 | DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 23-CA5 | COURT OF APPEAL, FIFTH CIRCUIT | (345,022) | 7,845,516 | | | 0 | (414,589) | (89,289) | 301,997 | 9,212,214 | 6,767,338 | 6,762,038 | 9,233,699 | | (228,761) |
| 23-CA1 | COURT OF APPEAL, FIRST CIRCUIT | (459,785) | 10,455,150 | | | 0 | (552,493) | (36,738) | 426,085 | 12,276,449 | 9,018,341 | 9,011,278 | 12,305,081 | | (321,728) |
| 23-CA4 | COURT OF APPEAL, FOURTH CIRCUIT | (347,920) | 7,911,417 | | | 0 | (418,072) | (46,045) | 317,176 | 9,289,595 | 6,824,183 | 6,818,838 | 9,311,261 | | (226,167) |
| 23-CA2 | COURT OF APPEAL, SECOND CIRCUIT | (165,468) | 3,762,612 | | | 0 | (198,832) | (36,248) | 146,723 | 4,418,063 | 3,245,531 | 3,242,989 | 4,428,367 | | (91,754) |
| 23-CA3 | COURT OF APPEAL, THIRD CIRCUIT | (375,854) | 8,546,620 | | | 0 | (451,638) | (63,607) | 338,658 | 10,035,451 | 7,372,092 | 7,366,319 | 10,058,856 | | (219,298) |
| 23-949 | SUPREME COURT | (433,282) | 9,852,488 | | | 0 | (520,646) | (72,544) | 390,627 | 11,568,803 | 8,498,500 | 8,491,844 | 11,595,784 | | (246,875) |
| 23-CA1 | JUDGES - 1ST CIRCUIT COURT OF APPEAL | (123,922) | 2,817,888 | | | 21,905 | (148,909) | 0 | 123,979 | 3,308,767 | 2,430,637 | 2,428,733 | 3,316,484 | | (118,524) |
| 23-CA4 | JUDGES - 4TH CIRCUIT COURT OF APPEAL | (124,327) | 2,827,106 | | | 38,485 | (149,396) | 0 | 129,128 | 3,319,591 | 2,438,588 | 2,436,678 | 3,327,333 | | (154,873) |
| 23-CA2 | JUDGES - 2ND CIRCUIT COURT OF APPEAL | (68,547) | 1,558,699 | | | 0 | (82,368) | (1,320) | 64,717 | 1,830,226 | 1,344,493 | 1,343,440 | 1,834,495 | | (84,358) |
| 23-CA3 | JUDGES - 3RD CIRCUIT COURT OF APPEAL | (66,999) | 1,523,493 | | | 4,695 | (80,508) | 0 | 64,975 | 1,788,887 | 1,314,125 | 1,313,096 | 1,793,059 | | (73,309) |
| 23-CA5 | JUDGES - 5TH CIRCUIT COURT OF APPEAL | (48,675) | 1,106,836 | | | 7,637 | (58,490) | 0 | 48,420 | 1,299,648 | 954,728 | 953,980 | 1,302,679 | | (47,956) |
| 21-800 | OFFICE OF GROUP BENEFITS | (1,199,245) | 27,269,865 | | | 425,783 | (1,441,051) | 0 | 1,261,232 | 32,020,306 | 23,522,276 | 23,503,854 | 32,094,986 | | (1,341,613) |

| | | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | | | | | | |
|-------------------------------------|---|------------------------------------|---|---|---|---|---|--|--|---|---|--|--|---|--|--|
| Y/E 6/30/18 Measurement Y/E 6/30/17 | | | | | | | | | | | | | | | | |
| OSRAP Number | Employer Name | Net Change in Total OPEB Liability | Total OPEB Liability at 6/30/18 (dollars) | Ending Balance - Differences between Expected and Actual Experience (dollars) | Ending Balance - Changes in Assumptions (dollars) | DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars) | DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | OPEB Expense (proportionate share of collective OPEB expense and amortization of employer-specific deferred inflow/outflows) | Total OPEB Liability Assuming -1% Change in Discount Rate | Total OPEB Liability Assuming +1% Change in Discount Rate | Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate | Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate | Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars) | | |
| 21-804 | OFFICE OF RISK MANAGEMENT | (534,057) | 12,144,032 | | | 67,394 | (641,740) | 0 | 526,541 | 14,259,536 | 10,475,126 | 10,466,922 | 14,292,793 | (482,786) | | |
| SA-951 | HOUSE OF REPRESENTATIVES | (213,340) | 4,851,182 | | | 14,695 | (256,356) | 0 | 206,824 | 5,696,263 | 4,184,503 | 4,181,226 | 5,709,549 | (195,834) | | |
| SA-960 | LEGISLATIVE BUDGETARY CONTROL COUNCIL | (3,370) | 76,633 | | | 954 | (4,050) | 0 | 3,474 | 89,983 | 66,102 | 66,050 | 90,192 | (3,599) | | |
| SA-955 | LEGISLATIVE FISCAL OFFICE | (18,813) | 427,791 | | | 11,534 | (22,606) | 0 | 21,180 | 502,313 | 369,001 | 368,712 | 503,484 | (28,168) | | |
| SA-962 | LOUISIANA STATE LAW INSTITUTE | (48,759) | 1,108,730 | | | 8,549 | (58,590) | 0 | 48,761 | 1,301,872 | 956,362 | 955,613 | 1,304,908 | (52,765) | | |
| SA 954 | OFFICE OF THE LEGISLATIVE AUDITOR | (969,588) | 22,047,649 | | | 0 | (1,165,088) | (132,221) | 882,789 | 25,888,374 | 19,017,729 | 19,002,835 | 25,948,753 | (679,762) | | |
| SA 952 | SENATE | (270,771) | 6,157,107 | | | 0 | (325,367) | (20,188) | 251,340 | 7,229,682 | 5,310,960 | 5,306,801 | 7,246,544 | (215,864) | | |
| 06-261 | DCRT - OFFICE OF THE SECRETARY | (252,888) | 5,750,472 | | | 10,163 | (303,878) | 0 | 243,079 | 6,752,211 | 4,960,208 | 4,956,323 | 6,767,959 | (179,702) | | |
| 06-262 | DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA | (484,793) | 11,023,803 | | | 17,000 | (582,543) | 0 | 465,276 | 12,944,162 | 9,508,846 | 9,501,399 | 12,974,351 | (344,726) | | |
| 06-263 | DCRT - OFFICE OF STATE MUSEUMS | (264,488) | 6,014,255 | | | 0 | (317,818) | (49,805) | 236,864 | 7,061,945 | 5,187,740 | 5,183,677 | 7,078,415 | (150,121) | | |
| 06-264 | DCRT - OFFICE OF STATE PARKS | (1,316,549) | 29,937,281 | | | 0 | (1,582,008) | (219,040) | 1,187,338 | 35,152,389 | 25,823,120 | 25,802,896 | 35,234,374 | (766,190) | | |
| 06-265 | DCRT - OFFICE OF CULTURAL DEVELOPMENT | (167,188) | 3,801,715 | | | 0 | (200,898) | (10,866) | 155,650 | 4,463,978 | 3,279,261 | 3,276,692 | 4,474,389 | (114,596) | | |
| 06-267 | DCRT - OFFICE OF TOURISM | (283,793) | 6,453,237 | | | 0 | (341,015) | (628) | 269,328 | 7,577,398 | 5,566,394 | 5,562,035 | 7,595,071 | (222,566) | | |
| 07-273 | DOTD - ADMINISTRATION | (2,068,975) | 47,046,836 | | | 159,481 | (2,486,147) | 0 | 2,010,661 | 55,242,448 | 40,581,377 | 40,549,595 | 55,371,288 | (1,779,328) | | |
| 07-276 | DOTD - ENGINEERING & OPERATIONS | (38,127,146) | 866,980,885 | | | 1,232,003 | (45,814,809) | 0 | 36,562,045 | 1,018,009,932 | 747,835,167 | 747,249,483 | 1,020,384,212 | (30,813,172) | | |
| 08-400 | DPSC - CORRECTIONS - ADMINISTRATION | (17,461,476) | 397,060,036 | | | 5,445,511 | (20,982,273) | 0 | 18,147,357 | 466,228,342 | 342,493,662 | 342,225,430 | 467,315,715 | (18,018,085) | | |
| 08-401 | DPSC - C PAUL PHELPS CORRECTIONAL CENTER | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 08-402 | DPSC - LOUISIANA STATE PENITENTIARY | (4,054,429) | 92,194,491 | | | 0 | (4,871,933) | (2,355,478) | 3,173,489 | 108,254,875 | 79,524,571 | 79,462,289 | 108,507,355 | (416,994) | | |
| 08-403 | DPSC - OFFICE OF JUVENILE JUSTICE | (5,066,276) | 115,203,071 | | | 182,314 | (6,087,801) | 0 | 4,863,655 | 135,271,576 | 99,371,173 | 99,293,349 | 135,587,066 | (4,135,169) | | |
| 08-405 | DPSC - AVOYELLES CORRECTIONAL CENTER | (1,161,659) | 26,415,205 | | | 0 | (1,395,887) | (674,995) | 909,223 | 31,016,763 | 22,785,069 | 22,767,224 | 31,089,103 | (76,183) | | |
| 08-406 | DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN | (698,775) | 15,889,585 | | | 0 | (839,671) | (406,031) | 546,927 | 18,657,569 | 13,705,943 | 13,695,209 | 18,701,083 | (22,899) | | |
| 08-408 | DPSC - ALLEN | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 08-409 | DPSC - DIXON CORRECTIONAL CENTER | (1,717,912) | 39,063,956 | | | 0 | (2,064,299) | (998,212) | 1,344,599 | 45,868,941 | 33,695,553 | 33,669,163 | 45,975,920 | (152,727) | | |
| 08-412 | DPSC - I LEVY DABADIE CORRECTIONAL CENTER | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 08-413 | DPSC - ELAYN HUNT CORRECTIONAL CENTER | (1,578,004) | 35,882,551 | | | 0 | (1,896,180) | (916,917) | 1,235,093 | 42,133,332 | 30,951,355 | 30,927,115 | 42,231,598 | (143,289) | | |
| 08-414 | DPSC - DAVID WADE CORRECTIONAL CENTER | (859,541) | 19,545,287 | | | 0 | (1,032,853) | (499,446) | 672,758 | 22,950,098 | 16,859,256 | 16,846,053 | 23,003,624 | (29,253) | | |
| 08-415 | DPSC - ADULT PROBATION AND PAROLE | (3,259,645) | 74,121,720 | | | 0 | (3,916,894) | (1,894,053) | 2,551,303 | 87,033,807 | 63,935,468 | 63,885,396 | 87,236,794 | (235,438) | | |
| 08-416 | DPSC - WASHINGTON CORRECTIONAL INSTITUTE | (1,031,575) | 23,457,188 | | | 0 | (1,239,574) | (599,408) | 807,407 | 27,543,457 | 20,233,560 | 20,217,714 | 27,607,696 | (68,097) | | |
| 08-418 | DPSC - OFFICE OF MANAGEMENT AND FINANCE | (1,274,544) | 28,982,123 | | | 126,931 | (1,531,534) | 0 | 1,246,865 | 34,030,841 | 24,999,226 | 24,979,647 | 34,110,211 | (1,069,572) | | |
| 08-419 | DPSC - OFFICE OF STATE POLICE | (17,960,979) | 408,418,336 | | | 0 | (21,582,492) | (2,992,919) | 16,196,882 | 479,565,270 | 352,291,036 | 352,015,132 | 480,683,749 | (9,399,368) | | |
| 08-420 | DPSC - OFFICE OF MOTOR VEHICLES | (4,433,077) | 100,804,641 | | | 0 | (5,326,929) | (50,418) | 4,195,451 | 118,364,923 | 86,951,462 | 86,883,364 | 118,640,983 | (3,076,165) | | |
| 08-422 | DPSC - OFFICE OF STATE FIRE MARSHALL | (872,951) | 19,850,204 | | | 0 | (1,048,966) | (158,732) | 783,398 | 23,308,132 | 17,122,270 | 17,108,860 | 23,362,493 | (448,252) | | |
| 08-423 | DPSC - LOUISIANA GAMING CONTROL BOARD | (19,930) | 453,199 | | | 0 | (23,949) | (6,426) | 17,080 | 532,147 | 390,918 | 390,612 | 533,388 | (7,210) | | |
| 08-424 | DPSC - LIQUEFIED PETROLEUM GAS COMMISSION | (55,979) | 1,272,921 | | | 0 | (67,266) | (5,962) | 51,448 | 1,494,665 | 1,097,989 | 1,097,129 | 1,498,151 | (46,968) | | |
| 08-425 | DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION | (117,653) | 2,675,341 | | | 0 | (141,376) | (14,049) | 107,694 | 3,141,388 | 2,307,680 | 2,305,872 | 3,148,715 | (89,220) | | |
| 17-563 | STATE POLICE COMMISSION | (34,900) | 793,595 | | | 0 | (41,937) | (125) | 33,107 | 931,840 | 684,534 | 683,998 | 934,013 | (25,343) | | |
| 09-303 | DHH - DEVELOPMENTAL DISABILITIES COUNCIL | (45,868) | 1,042,992 | | | 0 | (55,116) | (13,820) | 39,588 | 1,224,682 | 899,658 | 898,953 | 1,227,539 | (17,922) | | |
| 09-305 | DHH - MEDICAL VENDOR ADMINISTRATION | (7,964,545) | 181,107,399 | | | 0 | (9,570,454) | (386,839) | 7,452,490 | 212,656,512 | 156,218,533 | 156,096,187 | 213,152,486 | (5,308,829) | | |
| 09-307 | DHH-OFFICE OF THE SECRETARY | (3,387,657) | 77,032,617 | | | 37,410 | (4,070,718) | 0 | 3,227,890 | 90,451,786 | 66,446,332 | 66,394,293 | 90,662,744 | (2,532,963) | | |
| 09-320 | DHH - OFFICE OF AGING AND ADULT SERVICES | (2,988,520) | 67,956,560 | | | 209,245 | (3,591,102) | 0 | 2,898,221 | 79,794,669 | 58,617,562 | 58,571,654 | 79,980,772 | (2,413,029) | | |
| 09-324 | DHH - LOUISIANA EMERGENCY RESPONSE NETWORK | (14,454) | 328,662 | | | 0 | (17,368) | (8,398) | 11,313 | 385,915 | 283,495 | 283,273 | 386,815 | 0 | | |
| 09-326 | DHH - OFFICE OF PUBLIC HEALTH | (10,203,686) | 232,023,686 | | | 643,413 | (12,261,079) | 0 | 9,874,974 | 272,442,474 | 200,137,598 | 199,980,856 | 273,077,885 | (8,345,056) | | |
| | DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry | (13,753,543) | 312,744,598 | | | 2,501,695 | (16,526,701) | 0 | 13,780,138 | 367,225,059 | 269,765,358 | 269,554,085 | 368,081,529 | (12,834,279) | | |
| 09-330 | DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES | (11,154,444) | 253,643,165 | | | 1,559,495 | (13,403,540) | 0 | 11,041,118 | 297,828,090 | 218,785,998 | 218,614,651 | 298,522,707 | (9,647,364) | | |
| 09-340 | DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370 | (30,334,476) | 689,781,786 | | | 2,141,130 | (36,450,885) | 0 | 29,422,861 | 809,942,550 | 594,987,832 | 594,521,854 | 811,831,560 | (24,317,021) | | |
| 01-109 | OFFICE OF CORPUSAL PROTECTION AND DESTRUCTION | (817,142) | 18,581,168 | | | 0 | (981,905) | (316,363) | 685,103 | 21,818,028 | 16,027,632 | 16,015,080 | 21,868,914 | (229,463) | | |
| 11-431 | DNR - OFFICE OF THE SECRETARY | (634,762) | 14,433,978 | | | 63,140 | (762,750) | 0 | 620,955 | 16,948,393 | 12,450,374 | 12,440,623 | 16,987,922 | (597,830) | | |
| 11-432 | DNR - OFFICE OF CONSERVATION | (1,206,683) | 27,439,001 | | | 0 | (1,449,989) | (3,642) | 1,144,898 | 32,218,906 | 23,668,169 | 23,649,632 | 32,294,049 | (1,000,273) | | |
| 11-434 | DNR - OFFICE OF MINERAL RESOURCES | (534,503) | 12,154,166 | | | 52,893 | (642,276) | 0 | 522,798 | 14,271,435 | 10,483,868 | 10,475,657 | 14,304,720 | (414,727) | | |

| OSRAP Number | Employer Name | Net Change in Total OPEB Liability | Total OPEB Liability at 6/30/18 (dollars) | Deferred Outflows of Resources | | Deferred Inflows of Resources | | DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars) | DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars) | OPEB Expense (proportionate share of collective OPEB expense and amortization of employer-specific deferred inflow/outflows) | Total OPEB Liability Assuming -1% Change in Discount Rate | Total OPEB Liability Assuming +1% Change in Discount Rate | Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate | Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate | Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars) |
|--------------|---|------------------------------------|---|---|---|---|---|---|---|--|---|---|--|--|---|
| | | | | Ending Balance - Differences between Expected and Actual Experience (dollars) | Ending Balance - Changes in Assumptions (dollars) | DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars) | | | | | | | | |
| 11-435 | DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT | (308,922) | 7,024,632 | | | 0 | | (371,210) | (33,061) | 283,872 | 8,248,331 | 6,059,265 | 6,054,519 | 8,267,568 | (152,077) |
| 13-850 | DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13-856 | DEQ | (5,718,542) | 130,035,075 | | | 0 | | (6,871,584) | (865,655) | 5,181,948 | 152,687,332 | 112,164,874 | 112,077,030 | 153,043,441 | (3,160,930) |
| 14-474 | OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113) | (9,250,979) | 210,359,875 | | | 1,329,782 | | (11,116,275) | 0 | 9,167,453 | 247,004,802 | 181,450,958 | 181,308,851 | 247,580,886 | (8,522,645) |
| 16-511 | WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE | (239,252) | 5,440,403 | | | 0 | | (287,493) | (139,020) | 187,261 | 6,388,127 | 4,692,750 | 4,689,075 | 6,403,026 | (6,587) |
| 16-512 | WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY | (5,094,795) | 115,851,569 | | | 976,922 | | (6,122,070) | 0 | 5,119,074 | 136,033,043 | 99,930,551 | 99,852,288 | 136,350,309 | (4,652,516) |
| 16-513 | WILDLIFE & FISHERIES - OFFICE OF WILDLIFE | (1,091,477) | 24,819,321 | | | 0 | | (1,311,554) | (634,215) | 854,292 | 29,142,875 | 21,408,501 | 21,391,734 | 29,210,844 | (45,309) |
| 16-514 | WILDLIFE & FISHERIES - OFFICE OF FISHERIES | (1,043,536) | 23,729,178 | | | 0 | | (1,253,947) | (606,358) | 816,769 | 27,862,828 | 20,468,172 | 20,452,142 | 27,927,811 | (38,060) |
| 19-653 | LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651) | (1,796,818) | 40,858,197 | | | 222,136 | | (2,159,114) | 0 | 1,770,207 | 47,975,741 | 35,243,218 | 35,215,617 | 48,087,634 | (1,633,568) |
| 19-655 | LOUISIANA SPECIAL EDUCATION CENTER | (948,592) | 21,570,236 | | | 0 | | (1,139,859) | (229,856) | 834,795 | 25,327,795 | 18,605,925 | 18,591,353 | 25,386,867 | (472,200) |
| 19-657 | LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS | (474,970) | 10,800,429 | | | 0 | | (570,739) | (25,658) | 443,689 | 12,681,876 | 9,316,169 | 9,308,873 | 12,711,454 | (309,679) |
| 19-658 | THRIVE ACADEMY | (4,740) | 107,778 | | 0 | 0 | | (5,695) | (2,754) | 3,710 | 126,553 | 92,967 | 92,894 | 126,848 | 0 |
| 19-662 | LOUISIANA EDUCATIONAL TELEVISION AUTHORITY | (481,733) | 10,954,217 | | | 0 | | (578,866) | (40,880) | 445,738 | 12,862,454 | 9,448,823 | 9,441,423 | 12,892,453 | (318,378) |
| 19-666 | BOARD OF ELEMENTARY AND SECONDARY EDUCATION | (89,312) | 2,030,895 | | | 12,681 | | (107,321) | 0 | 88,461 | 2,384,679 | 1,751,797 | 1,750,425 | 2,390,241 | (82,435) |
| 19-673 | NO CENTER FOR CREATIVE ARTS/RIVERFRONT | (303,309) | 6,897,015 | | | 0 | | (364,466) | (77,541) | 265,760 | 8,098,483 | 5,949,186 | 5,944,527 | 8,117,371 | (119,603) |
| 19-678 | DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE | (3,673,281) | 83,527,487 | | | 407,439 | | (4,413,933) | 0 | 3,605,467 | 98,078,069 | 72,048,638 | 71,992,212 | 98,306,814 | (3,367,873) |
| 19-682 | DOE - RECOVERY SCHOOL DISTRICT | (215,013) | 4,889,214 | | | 0 | | (258,366) | (13,491) | 200,313 | 5,740,921 | 4,217,309 | 4,214,006 | 5,754,310 | (156,392) |
| 19-699 | DOE - SPECIAL SCHOOL DISTRICTS | (1,430,592) | 32,530,517 | | | 372,120 | | (1,719,045) | 0 | 1,465,514 | 38,197,370 | 28,059,978 | 28,038,002 | 38,286,457 | (1,435,371) |
| 16-9 | W R IRBY BEQUEST FUND (still an active agency) | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Government-Wide Entry Subtotals | (257,961,244) | 5,865,832,920 | | | 19,534,582 | | (309,974,557) | (18,372,017) | 245,310,871 | 6,887,667,625 | 5,059,714,944 | 5,055,752,314 | 6,903,731,564 | (190,881,147) |
| 6-4 | DIVISION OF ADMINISTRATIVE LAW | (267,474) | 6,082,141 | | | 3,530 | | (321,405) | 0 | 255,025 | 7,141,657 | 5,246,297 | 5,242,188 | 7,158,313 | (160,551) |
| 6-6 | OFFICE OF AIRCRAFT SERVICES | (28,694) | 652,481 | | | 0 | | (34,480) | (9,420) | 24,543 | 766,144 | 562,813 | 562,372 | 767,931 | (20,744) |
| 6-7 | OFFICE OF TECHNOLOGY SERVICES | (5,277,087) | 119,996,756 | | | 0 | | (6,341,118) | (1,851,599) | 4,479,397 | 140,900,326 | 103,506,081 | 103,425,018 | 141,228,945 | (1,800,516) |
| 6-9 | OFFICE OF STATE PROCUREMENT | (349,492) | 7,947,159 | | | 0 | | (419,960) | (155,921) | 287,095 | 9,331,563 | 6,855,013 | 6,849,644 | 9,353,327 | (86,954) |
| | Subtotal Internal Service Totals | (5,922,747) | 134,678,537 | | | 3,530 | | (7,116,964) | (2,016,940) | 5,046,060 | 158,139,690 | 116,170,204 | 116,079,223 | 158,508,515 | (2,068,765) |
| 7-13 | LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS) | 0 | | | | 0 | | | | | | | | | |
| | BATON ROUGE COMMUNITY COLLEGE | (1,537,604) | 34,963,891 | | | 0 | | (1,847,635) | (212,101) | 1,399,260 | 41,054,640 | 30,158,943 | 30,135,324 | 41,150,391 | (853,944) |
| | BOSSIER PARISH COMMUNITY COLLEGE | (1,045,413) | 23,771,857 | | | 0 | | (1,256,202) | (265,039) | 916,631 | 27,912,941 | 20,504,986 | 20,488,927 | 27,978,042 | (435,991) |
| | DELGADO COMMUNITY COLLEGE | (3,434,118) | 78,089,112 | | | 0 | | (4,126,547) | (133,772) | 3,222,822 | 91,692,323 | 67,357,637 | 67,304,885 | 91,906,175 | (2,412,288) |
| | LE FLETCHER TECHNICAL COMMUNITY COLLEGE | (403,456) | 9,174,270 | | | 0 | | (484,806) | (45,061) | 370,200 | 10,772,438 | 7,913,487 | 7,907,289 | 10,797,562 | (260,224) |
| | LA COMMUNITY & TECHNICAL COLLEGE SYSTEM | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | LA COMMUNITY TECHNICAL COLLEGE SYSTEM | (438,485) | 9,970,804 | | | 0 | | (526,898) | (78,275) | 393,921 | 11,707,729 | 8,600,556 | 8,593,821 | 11,735,035 | (164,357) |
| | CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA) | (1,067,642) | 24,277,328 | | | 0 | | (1,282,913) | (54,286) | 998,303 | 28,506,466 | 20,940,992 | 20,924,591 | 28,572,951 | (1,099,806) |
| | 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) | (424,119) | 9,644,138 | | | 0 | | (509,636) | (4,164) | 401,575 | 11,324,158 | 8,318,783 | 8,312,268 | 11,350,569 | (328,447) |
| | NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA) | (483,499) | 10,994,378 | | | 0 | | (580,988) | (1,932) | 458,607 | 12,909,611 | 9,483,465 | 9,476,037 | 12,939,720 | (290,301) |
| | 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) | (541,270) | 12,308,037 | | | 289,547 | | (650,407) | 0 | 597,228 | 14,452,111 | 10,616,593 | 10,608,278 | 14,485,817 | (566,785) |
| | LOUISIANA DELTA COMMUNITY COLLEGE | (1,018,447) | 23,158,683 | | | 33,659 | | (1,223,799) | 0 | 976,856 | 27,192,952 | 19,976,078 | 19,960,433 | 27,256,373 | (843,169) |
| | NUNEZ COMMUNITY COLLEGE | (447,432) | 10,174,249 | | | 0 | | (537,649) | (33,252) | 415,355 | 11,946,615 | 8,776,043 | 8,769,169 | 11,974,477 | (233,097) |

| | | | | Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | | | | | | | |
|---|--|-------------------------------------|---|---|---|---|---|--|--|---|---|--|--|---|--|--|--|
| | | Y/E 6/30/18 Measurement Y/E 6/30/17 | | | | | | | | | | | | | | | |
| OSRAP Number | Employer Name | Net Change in Total OPEB Liability | Total OPEB Liability at 6/30/18 (dollars) | Ending Balance - Differences between Expected and Actual Experience (dollars) | Ending Balance - Changes in Assumptions (dollars) | DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars) | DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | OPEB Expense (proportionate share of collective OPEB expense and amortization of employer-specific deferred inflow/outflows) | Total OPEB Liability Assuming -1% Change in Discount Rate | Total OPEB Liability Assuming +1% Change in Discount Rate | Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate | Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate | Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars) | | | |
| TOTAL FOR PRIMARY GOVERNMENT OGB | | (279,135,511) | 6,347,318,862 | | | 19,964,130 | (335,418,239) | (21,800,036) | 264,557,704 | 7,453,028,961 | 5,475,032,197 | 5,470,744,302 | 7,470,411,478 | (203,433,982) | | | |
| | COMPONENT UNITS | 0 | | | | | | | | | | | | | | | |
| 20-1 | CAPITAL AREA HUMAN SERVICES AUTHORITY | (1,200,791) | 27,305,035 | | | 0 | (1,442,910) | (142,511) | 1,099,398 | 32,061,603 | 23,552,613 | 23,534,167 | 32,136,379 | (672,776) | | | |
| | FLORIDA PARISHES HUMAN SERVICES AUTHORITY | (798,615) | 18,159,868 | | | 0 | (959,642) | (55,270) | 742,535 | 21,323,337 | 15,664,230 | 15,651,962 | 21,373,069 | (468,458) | | | |
| 20-1A | ACADIANA AREA HUMAN SERVICES DISTRICT | (643,104) | 14,623,667 | | | 0 | (772,774) | (115,819) | 577,452 | 17,171,126 | 12,613,995 | 12,604,116 | 17,211,174 | (338,012) | | | |
| 20-1B | CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY | (382,215) | 8,691,262 | | | 0 | (459,282) | (117,445) | 329,228 | 10,205,290 | 7,496,857 | 7,490,985 | 10,229,091 | (156,550) | | | |
| 20-1C | GREATER BATON ROUGE PORT COMMISSION (12/31 YE) | (308,532) | 7,015,763 | | | 38,044 | (370,742) | 0 | 303,934 | 8,237,917 | 6,051,615 | 6,046,875 | 8,257,130 | | | | |
| 20-2 | HEALTH EDUCATION AUTHORITY OF LOUISIANA | (9,680) | 220,120 | | | 0 | (11,632) | (5,625) | 7,577 | 258,465 | 189,870 | 189,721 | 259,068 | 0 | | | |
| 20-7 | JEFFERSON PARISH HUMAN SERVICES AUTHORITY | (689,064) | 15,668,768 | | | 0 | (828,002) | (26,585) | 646,741 | 18,398,285 | 13,515,472 | 13,504,887 | 18,441,195 | (430,153) | | | |
| 20-9 | NORTHEAST DELTA HUMAN SVC AUTH | (435,016) | 9,891,919 | | | 0 | (522,729) | (161,092) | 366,829 | 11,615,102 | 8,532,512 | 8,525,830 | 11,642,192 | (125,889) | | | |
| 20-27 | LOUISIANA MOTOR VEHICLE COMMISSION | (91,304) | 2,076,173 | | | 0 | (109,713) | (10,350) | 83,734 | 2,437,845 | 1,790,853 | 1,789,450 | 2,443,530 | (69,305) | | | |
| 20-11-14 | LOUISIANA STATE BOARD OF COSMETOLOGY | (129,785) | 2,951,206 | | | 0 | (155,954) | (25,899) | 115,810 | 3,465,309 | 2,545,634 | 2,543,640 | 3,473,391 | (64,123) | | | |
| 20-11-16 | LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS | (37,454) | 851,682 | | | 527 | (45,006) | 0 | 35,721 | 1,000,046 | 734,639 | 734,063 | 1,002,378 | (23,528) | | | |
| 20-11-29 | STATE PLUMBING BOARD OF LOUISIANA | (20,725) | 471,271 | | | 0 | (24,904) | (6,657) | 17,769 | 553,367 | 406,506 | 406,188 | 554,658 | (7,780) | | | |
| 20-11-4 | LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS | (4,005) | 91,064 | | | 0 | (4,812) | (2,327) | 3,134 | 106,927 | 78,549 | 78,488 | 107,177 | (15) | | | |
| 20-11-58 | IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY | (327,890) | 7,455,958 | | | 0 | (394,003) | (92,147) | 284,907 | 8,754,794 | 6,431,315 | 6,426,279 | 8,775,213 | (104,972) | | | |
| 20-12 | NATCHITOCHES LEVEE AND DRAINAGE DISTRICT | (48,709) | 1,107,613 | | | 12,547 | (58,531) | 0 | 49,863 | 1,300,560 | 955,398 | 954,650 | 1,303,594 | (54,064) | | | |
| 20-14-10 | N LAFOURCHE LEVEE DISTRICT (12/31 YE) | (2,341) | 53,236 | | | 0 | (2,813) | (1,360) | 1,832 | 62,510 | 45,920 | 45,884 | 62,656 | | | | |
| 20-14-13 | PONTCHARTRAIN LEVEE DISTRICT | (330,057) | 7,505,241 | | | 0 | (396,608) | (12,588) | 309,827 | 8,812,662 | 6,473,826 | 6,468,756 | 8,833,216 | (239,219) | | | |
| 20-14-14 | RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT | (262,689) | 5,973,347 | | | 0 | (315,656) | (35,338) | 239,312 | 7,013,911 | 5,152,454 | 5,148,419 | 7,030,269 | (168,716) | | | |
| 20-14-16 | SOUTH LAFOURCHE LEVEE DISTRICT | (69,526) | 1,580,957 | | | 0 | (83,544) | (32,393) | 56,718 | 1,856,361 | 1,363,692 | 1,362,624 | 1,860,691 | (14,921) | | | |
| 20-14-19 | ATCHAFALAYA BASIN LEVEE DISTRICT | (569,877) | 12,958,551 | | | 0 | (684,783) | (34,977) | 531,142 | 15,215,945 | 11,177,709 | 11,168,955 | 15,251,433 | (395,739) | | | |
| 20-14-2 | CADDO LEVEE DISTRICT | (46,728) | 1,062,547 | | | 10,116 | (56,149) | 0 | 47,282 | 1,247,644 | 916,525 | 915,808 | 1,250,554 | (37,672) | | | |
| 20-14-5 | FIFTH LOUISIANA LEVEE DISTRICT | (20,317) | 462,000 | | | 0 | (24,414) | (11,631) | 15,952 | 542,481 | 398,509 | 398,197 | 543,746 | (944) | | | |
| 20-14-7 | LAFOURCHE BASIN LEVEE DISTRICT | (159,363) | 3,623,789 | | | 0 | (191,496) | (53,409) | 135,994 | 4,255,057 | 3,125,786 | 3,123,338 | 4,264,981 | (78,697) | | | |
| 20-14-8 | N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST | (393,586) | 8,949,840 | | | 0 | (472,946) | (85,222) | 349,286 | 10,508,912 | 7,719,899 | 7,713,853 | 10,533,422 | (249,843) | | | |
| 20-28-1 | N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST | (51,569) | 1,172,628 | | | 0 | (61,966) | (14,056) | 44,934 | 1,376,901 | 1,011,478 | 1,010,686 | 1,380,112 | (3,010) | | | |
| 20-18 | LOUISIANA HOUSING CORPORATION | (493,530) | 11,222,480 | | | 0 | (593,042) | (161,446) | 422,296 | 13,177,449 | 9,680,219 | 9,672,638 | 13,208,182 | (139,101) | | | |
| 20-26 | METROPOLITAN HUMAN SERVICES AUTHORITY | (754,845) | 17,164,564 | | | 33,726 | (907,046) | 0 | 726,541 | 20,154,650 | 14,805,707 | 14,794,111 | 20,201,657 | (628,976) | | | |
| 20-26B | NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY | (344,780) | 7,840,013 | | | 0 | (414,298) | (154,816) | 282,938 | 9,205,752 | 6,762,591 | 6,757,295 | 9,227,222 | (70,619) | | | |
| 20-28-1 | SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts) | (111,773) | 2,541,629 | | | 0 | (134,310) | (48,438) | 92,228 | 2,984,384 | 2,192,343 | 2,190,626 | 2,991,344 | (51,034) | | | |
| 20-28-2 | SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts) | (215,082) | 4,890,798 | | | 0 | (258,450) | (89,029) | 178,673 | 5,742,781 | 4,218,675 | 4,215,371 | 5,756,174 | (68,956) | | | |
| 20-31 | SABINE RIVER AUTHORITY | (269,768) | 6,134,301 | | | 0 | (324,162) | (69,865) | 236,113 | 7,202,903 | 5,291,289 | 5,287,145 | 7,219,702 | (135,470) | | | |
| 20-32 | SOUTH CENTRAL LA HUMAN SERVICES AUT | (689,283) | 15,673,753 | | | 0 | (828,265) | (147,295) | 612,262 | 18,404,138 | 13,519,772 | 13,509,183 | 18,447,062 | (365,619) | | | |
| 20-28-1 | LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST | (174,587) | 3,969,966 | | | 0 | (209,789) | (6,223) | 164,011 | 4,661,539 | 3,424,389 | 3,421,708 | 4,672,411 | (145,489) | | | |

| OSRAP Number | Employer Name | Net Change in Total OPEB Liability | Total OPEB Liability at 6/30/18 (dollars) | Deferred Outflows of Resources | | Deferred Inflows of Resources | | DEFERRED INFLOW Ending Balance - Changes in Assumptions (dollars) | DEFERRED INFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | OPEB Expense (proportionate share of collective OPEB expense and amortization of employer-specific deferred inflow/outflows) | Total OPEB Liability Assuming -1% Change in Discount Rate | Total OPEB Liability Assuming +1% Change in Discount Rate | Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate | Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate | Estimated Benefit Payments Made the Year Ending 6/30/18 (dollars) |
|---|---|------------------------------------|---|---|---|---|--|---|--|--|---|---|--|--|---|
| | | | | Ending Balance - Differences between Expected and Actual Experience (dollars) | Ending Balance - Changes in Assumptions (dollars) | DEFERRED OUTFLOW Ending Balance - Changes in employer's proportionate share of Total OPEB Liability (dollars) | DEFERRED OUTFLOW Ending Balance - Changes in Assumptions (dollars) | | | | | | | | |
| 8C01 | Louisiana School Employees' Retirement System (571) - LSERS | (311,621) | 7,086,024 | | | 522 | | (374,454) | 0 | 296,086 | 8,320,417 | 6,112,220 | 6,107,433 | 8,339,823 | (226,792) |
| 8C02 | Louisiana State Employees' Retirement System (572) - LASERS | (813,102) | 18,489,294 | | | 0 | | (977,050) | (227,638) | 706,762 | 21,710,150 | 15,948,384 | 15,935,894 | 21,760,784 | (315,536) |
| 8C03 | Louisiana Teachers' Retirement System (573) - TRSL | (1,147,780) | 26,099,592 | | | 0 | | (1,379,209) | (155,687) | 1,045,268 | 30,646,170 | 22,512,829 | 22,495,198 | 30,717,646 | (603,105) |
| 8C04 | Louisiana State Police Retirement System (575) - LSPRS | (13,813) | 314,106 | | | 0 | | (16,599) | (8,026) | 10,812 | 368,824 | 270,940 | 270,727 | 369,684 | (893) |
| TOTAL OGB PLAN - FIDUCIARY FUNDS | | -2,286,317 | 51,989,016 | 0 | 0 | 522 | | -2,747,312 | -391,351 | 2,058,928 | 61,045,561 | 44,844,373 | 44,809,252 | 61,187,936 | -1,146,326 |

Future Amortization for the OGB OPEB Plan for FY 2018

| OSRAP Number | ISIS Agency Number | OGB Agency Number | Employer Name | Amortization Year 2019 | Amortization Year 2020 | Amortization Year 2021 | Amortization Year 2022 | Amortization Year 2023 | Thereafter |
|---------------------------|--------------------|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| PRIMARY GOVERNMENT | | | | | | | | | |
| 01-100 | 100 | 8100 | EXECUTIVE OFFICE | (79,226) | (79,226) | (79,226) | (38,029) | - | - |
| 01-101 | 101 | 8101 | OFFICE OF INDIAN AFFAIRS (still an active agency) | - | - | - | - | - | - |
| 01-102 | 102 | 8102 | INSPECTOR GENERAL | (17,141) | (17,141) | (17,141) | (8,228) | - | - |
| 01-103 | 103 | 8103 | MENTAL HEALTH ADVOCACY SERVICE | (47,147) | (47,147) | (47,147) | (22,631) | - | - |
| 01-106 | 106 | 8106 | LOUISIANA TAX COMMISSION | (105,503) | (105,503) | (105,503) | (50,641) | - | - |
| 01-107 | 107 | 8107 | DIVISION OF ADMINISTRATION | (1,412,257) | (1,412,257) | (1,412,257) | (677,883) | - | - |
| 01-111 | 111 | 8111 | HOMELAND SECURITY AND EMERGENCY PREPAREDNESS | (354,629) | (354,629) | (354,629) | (170,222) | - | - |
| 01-112 | 112 | 8112 | DEPARTMENT OF MILITARY AFFAIRS | (551,898) | (551,898) | (551,898) | (264,911) | - | - |
| 01-116 | 116 | 8116 | LOUISIANA PUBLIC DEFENDER BOARD | (23,355) | (23,355) | (23,355) | (11,210) | - | - |
| 01-129 | 129 | 8129 | LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE | (92,764) | (92,764) | (92,764) | (44,527) | - | - |
| 01-133 | 133 | 8133 | OFFICE OF ELDERLY AFFAIRS | (122,444) | (122,444) | (122,444) | (58,773) | - | - |
| 01-254 | 254 | 8254 | LOUISIANA STATE RACING COMMISSION | (62,768) | (62,768) | (62,768) | (30,129) | - | - |
| 01-255 | 255 | 8255 | OFFICE OF FINANCIAL INSTITUTIONS | (253,908) | (253,908) | (253,908) | (121,876) | - | - |
| 03-130 | 130 | 8130 | DEPARTMENT OF VETERANS AFFAIRS | (139,997) | (139,997) | (139,997) | (67,199) | - | - |
| 03-131 | 131 | 8131 | LOUISIANA WAR VETERANS HOME | (163,414) | (163,414) | (163,414) | (78,439) | - | - |
| 03-132 | 132 | 8132 | NORTHEAST LOUISIANA WAR VETERANS HOME | (123,018) | (123,018) | (123,018) | (59,049) | - | - |
| 03-134 | 134 | 8134 | SOUTHWEST LOUISIANA WAR VETERANS HOME | (94,814) | (94,814) | (94,814) | (45,511) | - | - |
| 03-135 | 135 | 8135 | NORTHWEST LOUISIANA WAR VETERANS HOME | (84,161) | (84,161) | (84,161) | (40,397) | - | - |
| 03-136 | 136 | 8136 | SOUTHEAST LOUISIANA WAR VETERANS HOME | (69,575) | (69,575) | (69,575) | (33,396) | - | - |
| 04-139 | 139 | 8139 | SECRETARY OF STATE | (1,184,266) | (1,184,266) | (1,184,266) | (568,448) | - | - |
| 04-141 | 141 | 8141 | OFFICE OF THE ATTORNEY GENERAL | (822,963) | (822,963) | (822,963) | (395,022) | - | - |
| 04-146 | 146 | 8146 | LIEUTENANT GOVERNOR | (15,335) | (15,335) | (15,335) | (7,361) | - | - |
| 04-147 | 147 | 8147 | STATE TREASURER | (178,189) | (178,189) | (178,189) | (85,531) | - | - |
| 04-158 | 158 | 8158 | PUBLIC SERVICE COMMISSION | (195,619) | (195,619) | (195,619) | (93,897) | - | - |
| 04-160 | 160 | 8160 | AGRICULTURE AND FORESTRY | (2,113,063) | (2,113,063) | (2,113,063) | (1,014,270) | - | - |
| 04-165 | 165 | 8165 | COMMISSIONER OF INSURANCE | (681,362) | (681,362) | (681,362) | (327,054) | - | - |
| 05-251 | 251 | 8251 | DED-OFFICE OF SECRETARY | (110,766) | (110,766) | (110,766) | (53,168) | - | - |

| OSRAP Number | ISIS Agency Number | OGB Agency Number | Employer Name | Amortization Year 2019 | Amortization Year 2020 | Amortization Year 2021 | Amortization Year 2022 | Amortization Year 2023 | Thereafter |
|--------------|--------------------|-------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| 05-252 | 252 | 8252 | DED - OFFICE OF BUSINESS DEVELOPMENT | (84,683) | (84,683) | (84,683) | (40,648) | - | - |
| 12-440 | 440 | 8440 | OFFICE OF REVENUE | (1,922,467) | (1,922,467) | (1,922,467) | (922,784) | - | - |
| 17-560 | 560 | 8560 | STATE CIVIL SERVICE | (302,311) | (302,311) | (302,311) | (145,109) | - | - |
| 17-561 | 561 | 8561 | MUNICIPAL FIRE & POLICE CIVIL SERVICE | (40,894) | (40,894) | (40,894) | (19,629) | - | - |
| 17-562 | 562 | 8562 | ETHICS ADMINISTRATION | (48,937) | (48,937) | (48,937) | (23,490) | - | - |
| 17-565 | 565 | 8565 | BOARD OF TAX APPEALS | (10,383) | (10,383) | (10,383) | (4,984) | - | - |
| 20-906 | 906 | 8906 | DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS | - | - | - | - | - | - |
| 23-CA5 | | 309 | COURT OF APPEAL, FIFTH CIRCUIT | (144,793) | (144,793) | (144,793) | (69,500) | - | - |
| 23-CA1 | | 302 | COURT OF APPEAL, FIRST CIRCUIT | (169,319) | (169,319) | (169,319) | (81,273) | - | - |
| 23-CA4 | | 308 | COURT OF APPEAL, FOURTH CIRCUIT | (133,367) | (133,367) | (133,367) | (64,016) | - | - |
| 23-CA2 | | 304 | COURT OF APPEAL, SECOND CIRCUIT | (67,552) | (67,552) | (67,552) | (32,425) | - | - |
| 23-CA3 | | 307 | COURT OF APPEAL, THIRD CIRCUIT | (148,059) | (148,059) | (148,059) | (71,068) | - | - |
| 23-949 | | 301 | SUPREME COURT | (170,457) | (170,457) | (170,457) | (81,819) | - | - |
| 23-CA1 | | 317 | JUDGES - 1ST CIRCUIT COURT OF APPEAL | (36,495) | (36,495) | (36,495) | (17,518) | - | - |
| 23-CA4 | | 318 | JUDGES - 4TH CIRCUIT COURT OF APPEAL | (31,871) | (31,871) | (31,871) | (15,298) | - | - |
| 23-CA2 | | 342 | JUDGES - 2ND CIRCUIT COURT OF APPEAL | (24,048) | (24,048) | (24,048) | (11,543) | - | - |
| 23-CA3 | | 343 | JUDGES - 3RD CIRCUIT COURT OF APPEAL | (21,785) | (21,785) | (21,785) | (10,457) | - | - |
| 23-CA5 | | 344 | JUDGES - 5TH CIRCUIT COURT OF APPEAL | (14,613) | (14,613) | (14,613) | (7,014) | - | - |
| 21-800 | 800 | 8800 | OFFICE OF GROUP BENEFITS | (291,744) | (291,744) | (291,744) | (140,037) | - | - |
| 21-804 | 804 | 8804 | OFFICE OF RISK MANAGEMENT | (165,042) | (165,042) | (165,042) | (79,220) | - | - |
| SA-951 | 951 | 414 | HOUSE OF REPRESENTATIVES | (69,443) | (69,443) | (69,443) | (33,333) | - | - |
| SA-960 | 960 | 415 | LEGISLATIVE BUDGETARY CONTROL COUNCIL | (890) | (890) | (890) | (427) | - | - |
| SA-955 | 955 | 8955 | LEGISLATIVE FISCAL OFFICE | (3,182) | (3,182) | (3,182) | (1,527) | - | - |
| SA-962 | 962 | 205 | LOUISIANA STATE LAW INSTITUTE | (14,380) | (14,380) | (14,380) | (6,902) | - | - |
| SA 954 | 954 | 8954 | OFFICE OF THE LEGISLATIVE AUDITOR | (372,790) | (372,790) | (372,790) | (178,939) | - | - |
| SA 952 | 952 | 413 | SENATE | (99,297) | (99,297) | (99,297) | (47,663) | - | - |
| 06-261 | 261 | 8261 | DCRT - OFFICE OF THE SECRETARY | (84,401) | (84,401) | (84,401) | (40,513) | - | - |
| 06-262 | 262 | 8262 | DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA | (162,512) | (162,512) | (162,512) | (78,006) | - | - |
| 06-263 | 263 | 8263 | DCRT - OFFICE OF STATE MUSEUMS | (105,639) | (105,639) | (105,639) | (50,707) | - | - |
| 06-264 | 264 | 8264 | DCRT- OFFICE OF STATE PARKS | (517,543) | (517,543) | (517,543) | (248,420) | - | - |
| 06-265 | 265 | 8265 | DCRT - OFFICE OF CULTURAL DEVELOPMENT | (60,852) | (60,852) | (60,852) | (29,209) | - | - |
| 06-267 | 267 | 8267 | DCRT - OFFICE OF TOURISM | (98,174) | (98,174) | (98,174) | (47,123) | - | - |
| 07-273 | 273 | 8273 | DOTD - ADMINISTRATION | (668,582) | (668,582) | (668,582) | (320,919) | - | - |
| 07-276 | 276 | 8276 | DOTD - ENGINEERING & OPERATIONS | (12,811,151) | (12,811,151) | (12,811,151) | (6,149,353) | - | - |
| 08-400 | 400 | 8400 | DPSC - CORRECTIONS - ADMINISTRATION | (4,464,587) | (4,464,587) | (4,464,587) | (2,143,002) | - | - |

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

| OSRAP Number | ISIS Agency Number | OGB Agency Number | Employer Name | Amortization Year 2019 | Amortization Year 2020 | Amortization Year 2021 | Amortization Year 2022 | Amortization Year 2023 | Thereafter |
|--------------|--------------------|-------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| 11-435 | 435 | 8435 | DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT | (116,170) | (116,170) | (116,170) | (55,762) | - | - |
| 13-856 | 856 | 8856 | DEQ | (2,223,345) | (2,223,345) | (2,223,345) | (1,067,205) | - | - |
| 14-474 | 474 | 8474 | OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113) | (2,812,210) | (2,812,210) | (2,812,210) | (1,349,861) | - | - |
| 16-511 | 511 | 8511 | WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE | (122,561) | (122,561) | (122,561) | (58,829) | - | - |
| 16-512 | 512 | 8512 | WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY | (1,478,491) | (1,478,491) | (1,478,491) | (709,676) | - | - |
| 16-513 | 513 | 8513 | WILDLIFE & FISHERIES - OFFICE OF WILDLIFE | (559,129) | (559,129) | (559,129) | (268,382) | - | - |
| 16-514 | 514 | 8514 | WILDLIFE & FISHERIES - OFFICE OF FISHERIES | (534,570) | (534,570) | (534,570) | (256,594) | - | - |
| 19-653 | 653 | 8653 | LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651) | (556,603) | (556,603) | (556,603) | (267,169) | - | - |
| 19-655 | 655 | 8655 | LOUISIANA SPECIAL EDUCATION CENTER | (393,596) | (393,596) | (393,596) | (188,926) | - | - |
| 19-657 | 657 | 8657 | LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS | (171,378) | (171,378) | (171,378) | (82,262) | - | - |
| 19-658 | 658 | 8658 | THRIVE ACADEMY | (2,428) | (2,428) | (2,428) | (1,165) | - | - |
| 19-662 | 662 | 8662 | LOUISIANA EDUCATIONAL TELEVISION AUTHORITY | (178,088) | (178,088) | (178,088) | (85,482) | - | - |
| 19-666 | 666 | 8666 | BOARD OF ELEMENTARY AND SECONDARY EDUCATION | (27,195) | (27,195) | (27,195) | (13,054) | - | - |
| 19-673 | 673 | 8673 | NO CENTER FOR CREATIVE ARTS/RIVERFRONT | (127,014) | (127,014) | (127,014) | (60,967) | - | - |
| 19-678 | 678 | 8678 | DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE | (1,151,292) | (1,151,292) | (1,151,292) | (552,620) | - | - |
| 19-682 | 682 | 8682 | DOE - RECOVERY SCHOOL DISTRICT | (78,120) | (78,120) | (78,120) | (37,498) | - | - |
| 19-699 | 699 | 8699 | DOE - SPECIAL SCHOOL DISTRICTS | (387,048) | (387,048) | (387,048) | (185,783) | - | - |
| 16-9 | | 607 | W R IRBY BEQUEST FUND (still an active agency) | - | - | - | - | - | - |
| | | | Subtotal | (88,690,829) | (88,690,829) | (88,690,829) | (42,571,598) | - | - |
| 6-4 | 816 | 8816 | DIVISION OF ADMINISTRATIVE LAW | (91,344) | (91,344) | (91,344) | (43,845) | - | - |
| 6-6 | 829 | 8829 | OFFICE OF AIRCRAFT SERVICES | (12,615) | (12,615) | (12,615) | (6,055) | - | - |
| 6-7 | 815 | 8815 | OFFICE OF TECHNOLOGY SERVICES | (2,354,229) | (2,354,229) | (2,354,229) | (1,130,030) | - | - |
| 6-8 | 821 | 8821 | OFFICE OF STATE HUMAN CAPITAL MANAGEMENT | (48,249) | (48,249) | (48,249) | (23,160) | - | - |
| 6-9 | 820 | 8820 | OFFICE OF STATE PROCUREMENT | (165,483) | (165,483) | (165,483) | (79,432) | - | - |
| 7-13 | | | LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS) | | | | | | |
| | 643 | 8643 | BATON ROUGE COMMUNITY COLLEGE | (591,878) | (591,878) | (591,878) | (284,101) | - | - |
| | 644 | 8644 | BOSSIER PARISH COMMUNITY COLLEGE | (437,138) | (437,138) | (437,138) | (209,826) | - | - |
| | 641 | 8641 | DELGADO COMMUNITY COLLEGE | (1,224,230) | (1,224,230) | (1,224,230) | (587,630) | - | - |

| OSRAP Number | ISIS Agency Number | OGB Agency Number | Employer Name | Amortization Year 2019 | Amortization Year 2020 | Amortization Year 2021 | Amortization Year 2022 | Amortization Year 2023 | Thereafter |
|--------------|--------------------|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| | 731 | 8731 | L E FLETCHER TECHNICAL COMMUNITY COLLEGE | (152,261) | (152,261) | (152,261) | (73,085) | - | - |
| | | 7700 | LA COMMUNITY & TECHNICAL COLLEGE SYSTEM | - | - | - | - | - | - |
| | 649 | 8649 | LA COMMUNITY TECHNICAL COLLEGE SYSTEM | (173,900) | (173,900) | (173,900) | (83,472) | - | - |
| | | 7706 | CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA) | (384,253) | (384,253) | (384,253) | (184,441) | - | - |
| | | 7702 | CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA) | - | - | - | - | - | - |
| | | 7703 | SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA) | (147,644) | (147,644) | (147,644) | (70,869) | - | - |
| | | 7709 | NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA) | (167,506) | (167,506) | (167,506) | (80,403) | - | - |
| | | 7704 | ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA) | - | - | - | - | - | - |
| | | 7708 | NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA) | - | - | - | - | - | - |
| | | 7707 | NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA) | (103,696) | (103,696) | (103,696) | (49,774) | - | - |
| | 647 | 8647 | LOUISIANA DELTA COMMUNITY COLLEGE | (341,994) | (341,994) | (341,994) | (164,157) | - | - |
| | | 1967 | NUNEZ COMMUNITY COLLEGE | (164,052) | (164,052) | (164,052) | (78,745) | - | - |
| | 646 | 8646 | RIVER PARISHES COMMUNITY COLLEGE | (113,576) | (113,576) | (113,576) | (54,516) | - | - |
| | 645 | 8645 | SOUTH LA COMMUNITY COLLEGE | (519,007) | (519,007) | (519,007) | (249,123) | - | - |
| | 751 | 8751 | SOWELA TECHNICAL COMMUNITY COLLEGE | (255,322) | (255,322) | (255,322) | (122,554) | - | - |
| | | | Total LCTCS | (4,776,455) | (4,776,455) | (4,776,455) | (2,292,698) | - | - |
| 7-10 | 807 | 8807 | FEDERAL PROPERTY ASSISTANCE | (27,416) | (27,416) | (27,416) | (13,160) | - | - |
| 7-11 | 806 | 8806 | LOUISIANA PROPERTY ASSISTANCE AGENCY | (62,443) | (62,443) | (62,443) | (29,973) | - | - |
| 7-12 | 811 | 8811 | PRISON ENTERPRISES | (277,333) | (277,333) | (277,333) | (133,120) | - | - |
| 7-15-1 | | 4003 | BARBERS EXAMINERS BOARD (used prior year figures b/c it has a Dec YE) | (10,849) | (10,849) | (10,849) | (5,207) | - | - |
| 7-15-3 | B25 | 1104 | BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS | (2,378) | (2,378) | (2,378) | (1,142) | - | - |
| 7-15-4 | | 4022 | ADDICTIVE DISORDER REGULATORY AUTHORITY | - | - | - | - | - | - |
| 7-15-5 | B29 | 4008 | BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS | (5,512) | (5,512) | (5,512) | (2,646) | - | - |
| 7-15-6 | B50 | 4023 | LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD | (11,493) | (11,493) | (11,493) | (5,517) | - | - |

| OSRAP Number | ISIS Agency Number | OGB Agency Number | Employer Name | Amortization Year 2019 | Amortization Year 2020 | Amortization Year 2021 | Amortization Year 2022 | Amortization Year 2023 | Thereafter |
|--------------|--------------------|-------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| 7-15-10A | | 4026 | LOUISIANA BEHAVIOR ANALYST BOARD | (142) | (142) | (142) | (68) | - | - |
| 7-15-11 | B01 | 1105 | LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS | (495) | (495) | (495) | (237) | - | - |
| 7-15-12 | B41 | 1107 | LOUISIANA BOARD OF PHARMACY | (30,559) | (30,559) | (30,559) | (14,668) | - | - |
| 7-15-13 | | 4038 | LOUISIANA CEMETERY BOARD (used prior year figures b/c it has a Dec YE) | (8,579) | (8,579) | (8,579) | (4,118) | - | - |
| 7-15-14 | B76 | 1205 | LOUISIANA TAX FREE SHOPPING COMMISSION | (9,865) | (9,865) | (9,865) | (4,735) | - | - |
| 7-15-17 | B20 | 1106 | LOUISIANA REAL ESTATE COMMISSION | (45,662) | (45,662) | (45,662) | (21,918) | - | - |
| 7-15-21 | B35 | 4004 | LOUISIANA STATE BOARD OF DENTISTRY | (13,293) | (13,293) | (13,293) | (6,381) | - | - |
| 7-15-23 | B10 | 4009 | LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS | (7,368) | (7,368) | (7,368) | (3,537) | - | - |
| 7-15-26 | B13 | 4012 | LOUISIANA STATE BOARD OF MEDICAL EXAMINERS | (97,933) | (97,933) | (97,933) | (47,008) | - | - |
| 7-15-27 | B14 | 4016 | LOUISIANA STATE BOARD OF NURSING | (77,091) | (77,091) | (77,091) | (37,004) | - | - |
| 7-15-30 | B18 | 4017 | LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS | (30,129) | (30,129) | (30,129) | (14,462) | - | - |
| 7-15-31 | B48 | 4045 | LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS | (12,303) | (12,303) | (12,303) | (5,905) | - | - |
| 7-15-32 | B54 | 1112 | LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY | (1,437) | (1,437) | (1,437) | (690) | - | - |
| 7-15-35 | | 4042 | RADIOLOGIC TECHNOLOGY BOARD | (1,129) | (1,129) | (1,129) | (542) | - | - |
| 7-15-36 | B07 | 4005 | STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA | (11,912) | (11,912) | (11,912) | (5,718) | - | - |
| 7-15-38 | B39 | 4013 | STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS | (1,380) | (1,380) | (1,380) | (663) | - | - |
| 7-15-39 | B34 | 4019 | STATE BOARD OF VETERINARY MEDICINE | (1,141) | (1,141) | (1,141) | (548) | - | - |
| 7-15-45 | B06 | 1109 | CHIROPRACTIC EXAMINERS BOARD | (4,681) | (4,681) | (4,681) | (2,247) | - | - |
| 7-15-49 | | 4047 | LA BD OF DIETETICS & NUTRITION | - | - | - | - | - | - |
| 7-15-51 | B32 | 4011 | LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS | (3,817) | (3,817) | (3,817) | (1,832) | - | - |
| 7-15-54 | B15 | 4020 | LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS | (5,946) | (5,946) | (5,946) | (2,854) | - | - |
| 7-15-57 | B36 | 4044 | LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS | (8,561) | (8,561) | (8,561) | (4,109) | - | - |
| 7-15-59 | B64 | 4015 | LOUISIANA BOARD OF MASSAGE THERAPY | (2,060) | (2,060) | (2,060) | (989) | - | - |
| | | | Subtotal | (772,907) | (772,907) | (772,907) | (370,995) | - | - |
| | | | TOTAL FOR PRIMARY GOVERNMENT | (101,688,566) | (101,688,566) | (101,688,566) | (48,810,512) | - | - |
| | | | DISCRETE COMPONENT UNITS | | | | | | |
| 20-1 | | 8302 | CAPITAL AREA HUMAN SERVICES AUTHORITY | (455,581) | (455,581) | (455,581) | (218,679) | - | - |

| OSRAP Number | ISIS Agency Number | OGB Agency Number | Employer Name | Amortization Year 2019 | Amortization Year 2020 | Amortization Year 2021 | Amortization Year 2022 | Amortization Year 2023 | Thereafter |
|-----------------|--------------------|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| 20-1A | | 8301 | FLORIDA PARISHES HUMAN SERVICES AUTHORITY | (291,641) | (291,641) | (291,641) | (139,988) | - | - |
| 20-1B | | 8325 | ACADIANA AREA HUMAN SERVICES DISTRICT | (255,343) | (255,343) | (255,343) | (122,565) | - | - |
| 20-1C | | 8376 | CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY | (165,726) | (165,726) | (165,726) | (79,548) | - | - |
| 20-2 | | 1512 | GREATER BATON ROUGE PORT COMMISSION (12/31 YE so used prior | (95,603) | (95,603) | (95,603) | (45,889) | - | - |
| 20-7 | | 8654 | HEALTH EDUCATION AUTHORITY OF LOUISIANA | (4,959) | (4,959) | (4,959) | (2,380) | - | - |
| 20-9 | | 8300 | JEFFERSON PARISH HUMAN SERVICES AUTHORITY | (245,571) | (245,571) | (245,571) | (117,874) | - | - |
| 20-11-14 | | 4014 | LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report | (34,501) | (34,501) | (34,501) | (16,561) | - | - |
| 20-11-16 | | 8259 | LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit) | (52,257) | (52,257) | (52,257) | (25,083) | - | - |
| 20-11-29 | | 4018 | LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS | (12,781) | (12,781) | (12,781) | (6,135) | - | - |
| 20-11-4 | | 4010 | STATE PLUMBING BOARD OF LOUISIANA | (9,069) | (9,069) | (9,069) | (4,353) | - | - |
| 20-11-58 | | 4024 | LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS | (2,051) | (2,051) | (2,051) | (985) | - | - |
| 20-12 | | 8375 | IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY | (139,698) | (139,698) | (139,698) | (67,055) | - | - |
| 20-14-10 | | 3644 | NATCHITOCHE LEVEE AND DRAINAGE DISTRICT | (13,214) | (13,214) | (13,214) | (6,343) | - | - |
| 20-14-13 | | 3654 | N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures | (1,199) | (1,199) | (1,199) | (576) | - | - |
| 20-14-14 | | 3649 | PONTCHARTRAIN LEVEE DISTRICT | (117,585) | (117,585) | (117,585) | (56,441) | - | - |
| 20-14-16 | | 3650 | RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT | (100,860) | (100,860) | (100,860) | (48,413) | - | - |
| 20-14-19 | | 3643 | SOUTH LAFOURCHE LEVEE DISTRICT | (33,315) | (33,315) | (33,315) | (15,991) | - | - |
| 20-14-2 | | 3640 | ATCHAFALAYA BASIN LEVEE DISTRICT | (206,828) | (206,828) | (206,828) | (99,277) | - | - |
| 20-14-5 | | 3642 | CADDO LEVEE DISTRICT | (13,228) | (13,228) | (13,228) | (6,349) | - | - |
| 20-14-7 | | 3645 | FIFTH LOUISIANA LEVEE DISTRICT | (10,358) | (10,358) | (10,358) | (4,972) | - | - |
| 20-14-8 | | 3646 | LAFOURCHE BASIN LEVEE DISTRICT | (70,375) | (70,375) | (70,375) | (33,780) | - | - |
| 20-18 | | 6601 | LOUISIANA HOUSING CORPORATION | (216,807) | (216,807) | (216,807) | (104,067) | - | - |
| 20-26 | | 8304 | METROPOLITAN HUMAN SERVICES AUTHORITY | (250,954) | (250,954) | (250,954) | (120,458) | - | - |
| 20-26B | | 8377 | NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY | (163,539) | (163,539) | (163,539) | (78,499) | - | - |
| 20-27 | | 8310 | NORTHEAST DELTA HUMAN SVC AUTH | (196,500) | (196,500) | (196,500) | (94,320) | - | - |
| 20-28-1 | | 3658 | N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST | (160,393) | (160,393) | (160,393) | (76,989) | - | - |
| 20-28-1 | | 3659 | N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST | (21,846) | (21,846) | (21,846) | (10,486) | - | - |
| 20-28-1 | | 3647 | LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST | (62,072) | (62,072) | (62,072) | (29,795) | - | - |
| 20-28-1 | | 3652 | SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (in | (52,514) | (52,514) | (52,514) | (25,207) | - | - |
| 20-28-2 | | 3653 | SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (ir | (99,850) | (99,850) | (99,850) | (47,928) | - | - |
| 20-28-2 | | 3655 | WEST JEFFERSON LEVEE DISTRICT - combine with WEST | (20,613) | (20,613) | (20,613) | (9,894) | - | - |
| 20-31 | | 8813 | SABINE RIVER AUTHORITY | (113,226) | (113,226) | (113,226) | (54,348) | - | - |
| 20-32 | | 8309 | SOUTH CENTRAL LA HUMAN SERVICES AUT | (280,333) | (280,333) | (280,333) | (134,560) | - | - |

| OSRAP Number | ISIS Agency Number | OGB Agency Number | Employer Name | Amortization Year 2019 | Amortization Year 2020 | Amortization Year 2021 | Amortization Year 2022 | Amortization Year 2023 | Thereafter |
|--------------|--------------------|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------|
| 20-C-1 | | | LSU System | | | | | | |
| | * | | 1901 *LSU - BATON ROUGE | (4,488,616) | (4,488,616) | (4,488,616) | (2,154,536) | - | - |
| | | | 1904 LSU HEALTH SCIENCES CENTER - NEW ORLEANS | (1,920,678) | (1,920,678) | (1,920,678) | (921,925) | - | - |
| | | | 8308 LSUHSC - HEALTH CARE SERVICES DI VISION | (115,151) | (115,151) | (115,151) | (55,272) | - | - |
| | | | 8312 E A CONWAY MEDICAL CENTER | (295,871) | (295,871) | (295,871) | (142,018) | - | - |
| | | | 8313 EARL K LONG MEDICAL CENTER | (328,038) | (328,038) | (328,038) | (157,458) | - | - |
| | | | 8314 HUEY P LONG MEDICAL CENTER | (125,447) | (125,447) | (125,447) | (60,215) | - | - |
| | | | 8315 UNIVERSITY MEDICAL CENTER | (160,069) | (160,069) | (160,069) | (76,833) | - | - |
| | | | 8316 W O MOSS REGIONAL MEDICAL CENTER | (57,092) | (57,092) | (57,092) | (27,404) | - | - |
| | | | 8317 LALLIE KEMP REGIONAL MEDICAL CENTER | (335,760) | (335,760) | (335,760) | (161,165) | - | - |
| | | | 8318 WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER | (53,168) | (53,168) | (53,168) | (25,521) | - | - |
| | | | 8321 LEONARD J CHABERT MEDICAL CENTER | (151,880) | (151,880) | (151,880) | (72,902) | - | - |
| | | | 8322 MEDICAL CENTER OF LA - NEW ORLEANS | (1,014,646) | (1,014,646) | (1,014,646) | (487,030) | - | - |
| | | | 8604 LSU HEALTH SCIENCES CENTER - SHREVEPORT | (1,768,235) | (1,768,235) | (1,768,235) | (848,753) | - | - |
| | | | Total - LSU | (10,814,650) | (10,814,650) | (10,814,650) | (5,191,032) | - | - |
| 20-C-2 | | | University of Louisiana System: | | | | | | |
| | | | 8623 GRAMBLING STATE UNIVERSITY | (886,712) | (886,712) | (886,712) | (425,622) | - | - |
| | | | 8625 LA TECH UNIVERSITY | (1,956,140) | (1,956,140) | (1,956,140) | (938,947) | - | - |
| | | | 8627 MCNEESE STATE UNIVERSITY | (1,258,737) | (1,258,737) | (1,258,737) | (604,194) | - | - |
| | | | 8621 NICHOLLS STATE UNIVERSITY | (1,389,640) | (1,389,640) | (1,389,640) | (667,027) | - | - |
| | | | 8631 NORTHWESTERN STATE UNIVERSITY | (1,428,229) | (1,428,229) | (1,428,229) | (685,550) | - | - |
| | | | 8634 SOUTHEASTERN LA UNIVERSITY | (2,417,132) | (2,417,132) | (2,417,132) | (1,160,223) | - | - |
| | | | 8640 UNIVERSITY OF LA @ LAFAYETTE | (3,341,585) | (3,341,585) | (3,341,585) | (1,603,961) | - | - |
| | | | 8629 UNIVERSITY OF LA @ MONROE | (1,605,767) | (1,605,767) | (1,605,767) | (770,768) | - | - |
| | | | 8620 UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS | (43,941) | (43,941) | (43,941) | (21,091) | - | - |
| | | | 8603 UNIVERSITY OF NEW ORLEANS | (1,759,419) | (1,759,419) | (1,759,419) | (844,521) | - | - |
| | | | Total - ULS | (16,087,302) | (16,087,302) | (16,087,302) | (7,721,905) | - | - |
| 20-C-3 | | | Southern University System: | | | | | | |
| | | | 8616 SOUTHERN UNIVERSITY - BATON ROUGE | (2,176,708) | (2,176,708) | (2,176,708) | (1,044,820) | - | - |
| | | | 8617 SOUTHERN UNIVERSITY - NEW ORLEANS | (371,351) | (371,351) | (371,351) | (178,249) | - | - |
| | | | 8618 SOUTHERN UNIVERSITY-SHREVEPORT | (344,735) | (344,735) | (344,735) | (165,473) | - | - |

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

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

New agency - Effective 7-1-17

Exhibit 3

Office of State Procurement (OSRAP# 6-9)

Account

2017 OPEB Liability

| | Dr | (Cr) |
|--|---------------------|-----------------------|
| 1) Beginning Net Position - Restatement | 7,518,271 | |
| Deferred Outflows Related to OPEB - Benefit Pmts made Subsequent to the Measurement Date | 60,705 | |
| Total OPEB Liability | | (7,578,976) |
| <i>To record employer's proportionate share of the initial OPEB Liability as of June 30, 2017 and the 2017 OPEB benefit payments made subsequent to the measure date.</i> | | |
| | 7,578,976.00 | (7,578,976.00) |

| | | |
|--|----------------|------------------|
| 2) OPEB Expense | 287,095 | |
| Deferred Outflows Related to OPEB - (FY 17) Benefit Payments Made Subsequent to Measurement Data | | (60,705) |
| Deferred Outflow Related to OPEB- Difference b/n Expected and Actual Experience | | |
| Deferred Outflow Related to OPEB - Chgs in Assumptions | | |
| Deferred Outflow Related to OPEB- Change in Proportion | | |
| Deferred Inflow Related to OPEB- Difference b/n Expected and Actual Experience | | |
| Deferred Inflow - Changes in Assumptions | | (419,960) |
| Deferred Inflow Related to OPEB- Difference b/n change in proportionate share of benefit pmts. and actual benefit payments | | (155,921) |
| OPEB Liability Liability | 349,491 | |
| | 636,586 | (636,586) |

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

| | | |
|--|--------|--------|
| 3) Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Data | 86,954 | |
| Cash/Payroll Expense or account that was debited when OPEB employer retiree benefit payments were made | | 86,954 |

To reclassify employer OPEB benefit payments made subsequent to the measurement date of June 30, 2017 (during fiscal year ended June 30, 2018) to deferred outflows related to OPEB.