

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

June 29, 2021

OSRAP MEMORANDUM

TO: Fiscal Officers
All Proprietary Entities and Discrete Component Units

FROM: Lindsay Schexnayder, CPA
State Accounting Systems Director

SUBJECT: GASB 75 Other Postemployment Benefits (OPEB) Liability

Attached is the Schedule of Employer OPEB Amounts for FY 2021 (the OPEB Schedule, Exhibit A) and the Schedule of Future Amortization (Exhibit B) for entities that participate in the health and life insurance plans administered by the Office of Group Benefits (OGB). The schedules are located on OSRAP's website at (<https://www.doa.la.gov/doa/osrap/afr-packets/>). Click on the tab "AFR Packets FY 2021" and then select "GASB 75 - 2021 OGB OPEB Liability and Related Amounts." The OGB OPEB schedule includes the OPEB expense, deferred inflows and outflows related to OPEB, and the OPEB liability for proprietary entities and discrete component units reported in the State's Annual Comprehensive Financial Report (ACFR). 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 ACFR, please use the OPEB amounts on the attached schedule (Exhibit A) when preparing your entity's Annual Fiscal Report (AFR). The Schedule of Future Amortization (Exhibit B) may be used for your entities separately issued financial statements, but they are not needed for the AFR, since the actuary has provided OSRAP with this information.

The amounts reflected on the Schedule of Employer OPEB Amounts (Exhibit A) for the deferred inflows and deferred outflows are FY 2021 ending balances. We have attached the OPEB journal entries for the Division of Administrative Law (ISIS agency #816) to be used as a guide in preparing your entity's journal entries (Exhibit D). The journal entries credit or debit various deferred inflows and deferred outflows accounts related to OPEB by the amount of the difference between expected and actual experience, changes in assumptions, etc. (see Exhibit C). The various deferred inflows related to OPEB should be combined and entered on one account line on the Statement of Net Position (SNP) and the various deferred outflows related to OPEB should be combined and reported on one account line on the SNP.

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A couple of years ago, an account line was added to record the current portion of the OPEB liability. The GASB allows the benefit payments made subsequent to the measurement date to be used as the current portion of OPEB liability for those entities with a 6/30 year-end. The OPEB liability, as of the measurement date 6/30/20, is reflected in the financial statements for the year-ended 6/30/21. A journal entry has been added to Exhibit D to display that the current OPEB liability is equivalent to the amount of “Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Date.”

The attached OPEB schedule does not include the amount for the last journal entry in the example; i.e., CY contributions made subsequent to the measurement date. As a reminder, deferred outflows related to OPEB on your entity’s FY 2021 financial statements should equal the total of your agency’s deferred outflows shown on the OPEB schedule, plus the amount of the current year (FY 2021) OPEB benefit payments made subsequent to the measurement date. All of your agency’s deferred inflows related to the OGB OPEB is reflected in Exhibit A.

LS:MR

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

						ACFR Y/E 6/30/21 Measurement Y/E 6/30/20								
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/20 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/20 (measurement period)
PRIMARY GOVERNMENT														
01-100	EXECUTIVE OFFICE	4,258,537	0.0701%	0.0696%	0.0005%	5,374,091	133,816	151,922		111,541	195,096	35,868	(34,924)	(163,493)
	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
01-101	INSPECTOR GENERAL	814,876	0.0264%	0.0168%	0.0095%	1,300,962	50,360	57,174		41,977	73,422	735,017	(13,208)	(61,464)
01-102	MENTAL HEALTH ADVOCACY SERVICE	2,280,801	0.0332%	0.0309%	0.0023%	2,389,200	63,456	72,042		52,893	92,515	176,216	(53,309)	(40,781)
01-103	LOUISIANA TAX COMMISSION	1,934,229	0.0615%	0.0756%	-0.0142%	5,840,776	117,393	133,277		97,851	171,152	(1,094,780)	44,901	(218,966)
01-106	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	30,214,086	1.2041%	1.1850%	0.0191%	91,508,874	2,299,921	2,611,114		1,917,064	3,353,151	1,472,897	332,720	(3,742,939)
01-107	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	10,356,551	0.1887%	0.1872%	0.0016%	14,452,430	360,504	409,282		300,492	525,593	122,097	(458,487)	(76,051)
01-111	DEPARTMENT OF MILITARY AFFAIRS	15,298,535	0.3226%	0.3206%	0.0020%	24,754,862	616,164	699,534		513,594	898,330	155,546	(501,262)	(412,357)
01-112	LOUISIANA PUBLIC DEFENDER BOARD	1,023,050	0.0175%	0.0173%	0.0002%	1,334,240	33,341	37,853		27,791	48,610	13,691	(16,993)	(32,444)
01-116	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION													
01-129	OF CRIMINAL JUSTICE	2,131,829	0.0820%	0.0789%	0.0032%	6,089,126	156,687	177,888		130,604	228,441	245,468	(33,433)	(198,896)
01-133	OFFICE OF ELDERLY AFFAIRS	2,986,365	0.1008%	0.0903%	0.0105%	6,972,450	192,587	218,645		160,528	280,781	813,509	(77,652)	(207,908)
01-254	LOUISIANA STATE RACING COMMISSION	1,933,134	0.0292%	0.0324%	-0.0032%	2,500,421	55,765	63,310		46,482	81,301	(245,957)	(3,901)	(78,784)
01-255	OFFICE OF FINANCIAL INSTITUTIONS	5,136,038	0.2115%	0.2133%	-0.0018%	16,471,175	404,057	458,728		336,795	589,091	(135,865)	119,177	(718,294)
03-130	DEPARTMENT OF VETERANS AFFAIRS	3,367,317	0.0954%	0.0973%	-0.0019%	7,515,096	182,265	206,926		151,924	265,731	(146,454)	28,663	(298,917)
03-131	LOUISIANA VETERANS HOME	2,932,574	0.1262%	0.1233%	0.0029%	9,521,865	241,000	273,609		200,882	351,365	221,361	(357,345)	0
03-132	NORTHEAST LOUISIANA VETERANS HOME	2,756,280	0.0475%	0.0512%	-0.0037%	3,951,927	90,738	103,015		75,633	132,290	(283,556)	(58,319)	(76,223)
03-134	SOUTHWEST LOUISIANA VETERANS HOME	3,842,560	0.0625%	0.0592%	0.0034%	4,568,553	119,412	135,569		99,534	174,096	259,077	(154,319)	(22,740)
03-135	NORTHWEST LOUISIANA VETERANS HOME	3,222,392	0.0450%	0.0504%	-0.0054%	3,888,470	85,940	97,569		71,634	125,296	(414,049)	(127,429)	0
03-136	SOUTHEAST LOUISIANA VETERANS HOME	3,109,016	0.0414%	0.0386%	0.0028%	2,980,940	79,029	89,722		65,873	115,219	214,054	(117,180)	0
04-139	SECRETARY OF STATE	26,126,140	0.8128%	0.8190%	-0.0062%	63,245,204	1,552,544	1,762,612		1,294,099	2,263,518	(478,591)	(825,648)	(1,476,394)
04-141	OFFICE OF THE ATTORNEY GENERAL	28,685,010	0.5475%	0.5487%	-0.0012%	42,374,698	1,045,790	1,187,292		871,703	1,524,701	(95,236)	(460,783)	(1,089,868)
04-146	LIEUTENANT GOVERNOR	948,818	0.0168%	0.0172%	-0.0004%	1,330,437	32,177	36,530		26,820	46,912	(29,591)	3,434	(51,144)
04-147	STATE TREASURER	3,535,390	0.1310%	0.1351%	-0.0041%	10,431,683	250,263	284,125		208,603	364,868	(314,002)	(61,891)	(309,187)
04-158	PUBLIC SERVICE COMMISSION	3,818,530	0.1289%	0.1458%	-0.0169%	11,257,613	246,159	279,466		205,182	358,886	(1,305,831)	52,330	(417,324)
04-160	AGRICULTURE AND FORESTRY	26,914,507	1.6381%	1.6076%	0.0305%	124,141,328	3,128,923	3,552,285		2,608,067	4,561,788	2,355,549	(120,373)	(4,519,053)
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	1,706,756	0.0285%	0.0271%	0.0015%	2,089,138	54,464	61,833		45,398	79,405	112,746	(80,757)	0
04-165	COMMISSIONER OF INSURANCE	13,077,706	0.4915%	0.4769%	0.0146%	36,828,068	938,905	1,065,944		782,610	1,368,868	1,130,195	(204,141)	(1,188,024)
05-251	DED-OFFICE OF SECRETARY DED - OFFICE OF BUSINESS	2,589,726	0.0813%	0.0885%	-0.0071%	6,832,460	155,356	176,377		129,495	226,501	(551,674)	122,324	(352,679)
05-252	DEVELOPMENT	5,056,096	0.0485%	0.0431%	0.0053%	3,330,769	92,555	105,078		77,147	134,939	411,051	(137,236)	0
12-440	OFFICE OF REVENUE	32,230,582	1.5716%	1.5385%	0.0331%	118,811,627	3,002,025	3,408,217		2,502,293	4,376,778	2,554,981	227,424	(4,678,692)
17-560	STATE CIVIL SERVICE	6,226,660	0.2632%	0.2328%	0.0303%	17,980,707	502,726	570,748		419,040	732,945	2,343,617	(160,589)	(584,830)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

						ACFR Y/E 6/30/21 Measurement Y/E 6/30/20								
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/20 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/20 (measurement period)
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,173,850	0.0395%	0.0283%	0.0113%	2,183,758	75,507	85,724		62,938	110,085	868,871	(31,471)	(80,488)
17-562	ETHICS ADMINISTRATION	1,805,700	0.0413%	0.0413%	0.0000%	3,189,924	78,903	89,579		65,769	115,037	1	(30,890)	(86,105)
17-565	BOARD OF TAX APPEALS	497,944	0.0112%	0.0113%	-0.0001%	873,448	21,358	24,248		17,803	31,139	(9,971)	(6,383)	(25,286)
	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
20-906	DISTRICT ATTORNEYS	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	2,369,893	0.0838%	0.0886%	-0.0048%	6,845,790	160,124	181,789		133,469	233,451	(372,270)	33,660	(271,084)
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	4,348,772	0.1281%	0.1352%	-0.0071%	10,441,121	244,641	277,743		203,917	356,673	(550,701)	38,080	(400,823)
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	3,666,704	0.0925%	0.0928%	-0.0003%	7,167,663	176,727	200,639		147,308	257,657	(22,918)	(12,938)	(249,104)
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	2,457,490	0.0454%	0.0451%	0.0003%	3,479,937	86,656	98,381		72,230	126,339	23,393	(32,925)	(95,564)
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	4,096,806	0.1034%	0.1105%	-0.0072%	8,536,280	197,463	224,180		164,592	287,889	(553,216)	(57,843)	(234,946)
23-949	SUPREME COURT	6,710,403	0.1171%	0.1182%	-0.0011%	9,127,945	223,742	254,016		186,497	326,203	(82,431)	(80,754)	(251,001)
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	1,788,308	0.0270%	0.0316%	-0.0045%	2,437,012	51,624	58,610		43,031	75,265	(349,925)	48,922	(125,468)
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	1,788,308	0.0312%	0.0342%	-0.0030%	2,640,650	59,621	67,688		49,696	86,924	(230,280)	52,811	(141,214)
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,464,646	0.0151%	0.0171%	-0.0020%	1,318,354	28,846	32,749		24,044	42,056	(152,148)	27,043	(69,815)
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,950,139	0.0170%	0.0177%	-0.0007%	1,367,291	32,514	36,913		27,101	47,403	(52,814)	19,963	(68,173)
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	1,302,815	0.0096%	0.0121%	-0.0025%	934,289	18,280	20,754		15,237	26,651	(195,253)	8,324	(35,429)
21-800	OFFICE OF GROUP BENEFITS	2,011,118	0.2894%	0.2845%	0.0048%	21,971,164	552,713	627,498		460,705	805,823	374,032	483,084	(1,302,622)
21-804	OFFICE OF RISK MANAGEMENT	2,538,779	0.1225%	0.1314%	-0.0090%	10,148,991	233,930	265,583		194,989	341,057	(691,593)	111,153	(458,015)
SA-951	HOUSE OF REPRESENTATIVES	13,888,415	0.0594%	0.0572%	0.0022%	4,416,881	113,408	128,753		94,529	165,342	167,998	25,454	(193,610)
	LEGISLATIVE BUDGETARY CONTROL COUNCIL	184,241	0.0007%	0.0008%	-0.0001%	64,518	1,376	1,562		1,147	2,006	(8,905)	2,122	(4,162)
SA-955	LEGISLATIVE FISCAL OFFICE	1,853,721	0.0037%	0.0044%	-0.0007%	338,271	7,083	8,041		5,904	10,326	(51,927)	18,702	(29,204)
SA-962	LOUISIANA STATE LAW INSTITUTE	257,255	0.0118%	0.0133%	-0.0014%	1,024,182	22,635	25,697		18,867	33,000	(109,101)	24,890	(58,452)
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	17,516,836	0.2161%	0.2164%	-0.0003%	16,711,496	412,780	468,631		344,066	601,809	(23,531)	(10,974)	(601,077)
SA 952	SENATE	10,459,335	0.0582%	0.0665%	-0.0083%	5,133,073	111,178	126,221		92,671	162,091	(638,330)	21,125	(185,975)
06-261	DCRT - OFFICE OF THE SECRETARY	2,287,596	0.0756%	0.0766%	-0.0011%	5,916,907	144,311	163,837		120,288	210,397	(82,661)	3,569	(217,547)
	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,069,433	0.1278%	0.1249%	0.0029%	9,643,727	244,050	277,071		203,424	355,810	222,780	14,955	(376,821)
06-263	DCRT - OFFICE OF STATE MUSEUMS	2,785,108	0.0756%	0.0720%	0.0036%	5,558,919	144,385	163,921		120,350	210,505	278,306	(73,497)	(140,591)
06-264	DCRT- OFFICE OF STATE PARKS	9,401,075	0.3501%	0.3460%	0.0041%	26,715,991	668,749	759,235		557,426	974,997	320,367	(189,556)	(802,036)
	DCRT - OFFICE OF CULTURAL DEVELOPMENT	1,891,203	0.0415%	0.0423%	-0.0008%	3,267,102	79,322	90,055		66,118	115,647	(60,258)	(11,782)	(105,832)
06-267	DCRT - OFFICE OF TOURISM	2,509,513	0.0717%	0.0770%	-0.0053%	5,945,120	137,009	155,547		114,201	199,751	(406,104)	10,069	(213,219)
07-273	DOTD - ADMINISTRATION	11,061,910	0.5326%	0.5383%	-0.0057%	41,567,207	1,017,358	1,155,012		848,003	1,483,248	(437,219)	342,894	(1,851,386)
07-276	DOTD - ENGINEERING & OPERATIONS	174,009,451	9.7019%	9.7264%	-0.0245%	751,104,155	18,531,950	21,039,431		15,447,026	27,018,504	(1,889,972)	1,678,039	(29,156,377)
08-400	DPSC - CORRECTIONS - ADMINISTRATION	12,492,429	4.7064%	4.6778%	0.0286%	361,234,369	8,989,847	10,206,225		7,493,350	13,106,673	2,209,328	8,508,945	(21,838,683)
08-402	DPSC - LOUISIANA STATE PENITENTIARY	46,208,878	1.0888%	1.1190%	-0.0302%	86,412,792	2,079,692	2,361,086		1,733,496	3,032,070	(2,334,504)	(2,878,903)	(204,770)
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	27,611,930	1.3113%	1.3729%	-0.0617%	106,023,707	2,504,710	2,843,612		2,087,763	3,651,721	(4,762,695)	198,583	(3,912,453)

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08-405	DPSC - AVOYELLES CORRECTIONAL CENTER	12,421,012	0.2750%	0.2844%	-0.0094%	21,962,781	525,269	596,340		437,830	765,811	(727,096)	(737,891)	(40,954)
08-406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	10,028,599	0.2209%	0.2254%	-0.0045%	17,409,460	421,947	479,039		351,708	615,175	(350,871)	(615,406)	(10,238)
08-408	DPSC - ALLEN	4,146,533	0.0276%	0.0192%	0.0083%	1,485,622	52,678	59,805		43,909	76,801	644,039	(78,108)	0
08-409	DPSC - DIXON CORRECTIONAL CENTER	17,782,010	0.4683%	0.4923%	-0.0240%	38,018,586	894,601	1,015,646		745,681	1,304,277	(1,851,430)	(1,234,328)	(92,146)
08-413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	20,033,674	0.4181%	0.4328%	-0.0147%	33,419,789	798,560	906,610		665,628	1,164,254	(1,135,400)	(1,153,354)	(30,715)
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	10,862,594	0.2504%	0.2550%	-0.0046%	19,691,401	478,270	542,983		398,655	697,290	(355,780)	(709,157)	0
08-415	DPSC - ADULT PROBATION AND PAROLE	35,262,422	0.9719%	0.9764%	-0.0045%	75,401,492	1,856,447	2,107,635		1,547,413	2,706,591	(348,613)	(2,680,986)	(71,669)
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	10,908,361	0.2744%	0.2983%	-0.0239%	23,035,732	524,174	595,097		436,917	764,215	(1,844,316)	(766,982)	(10,238)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	5,671,791	0.3349%	0.3311%	0.0037%	25,571,092	639,660	726,210		533,179	932,587	289,235	184,637	(1,133,096)
08-419	DPSC - OFFICE OF STATE POLICE	108,434,606	5.1943%	5.1944%	-0.0001%	401,126,654	9,921,814	11,264,294		8,270,178	14,465,427	(5,142)	(3,266,460)	(11,445,158)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	18,119,294	1.1388%	1.1466%	-0.0078%	88,545,822	2,175,327	2,469,661		1,813,211	3,171,500	(601,179)	70,910	(3,296,387)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	8,813,339	0.2400%	0.2295%	0.0105%	17,724,475	458,438	520,468		382,124	668,376	809,376	(233,479)	(446,273)
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	154,515	0.0126%	0.0050%	0.0076%	387,292	24,139	27,405		20,121	35,193	588,612	(27,509)	(8,284)
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	547,574	0.0138%	0.0134%	0.0004%	1,034,761	26,287	29,844		21,911	38,325	27,973	(22,800)	(16,177)
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	654,848	0.0302%	0.0352%	-0.0050%	2,717,368	57,734	65,545		48,123	84,172	(383,293)	(14,194)	(71,411)
17-563	STATE POLICE COMMISSION	167,512	0.0072%	0.0092%	-0.0020%	710,464	13,776	15,640		11,483	20,085	(153,517)	(6,822)	(13,604)
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	403,298	0.0075%	0.0080%	-0.0005%	619,322	14,279	16,211		11,902	20,818	(42,055)	(4,310)	(16,862)
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	41,093,139	2.1932%	2.0792%	0.1140%	160,561,406	4,189,355	4,756,199		3,491,973	6,107,836	8,806,856	(253,667)	(5,958,119)
09-307	DHH-OFFICE OF THE SECRETARY	24,611,074	0.9333%	0.8973%	0.0361%	69,289,922	1,782,763	2,023,981		1,485,995	2,599,164	2,784,040	70,656	(2,714,056)
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	17,229,158	0.7898%	0.7770%	0.0128%	60,004,966	1,508,638	1,712,766		1,257,503	2,199,507	986,627	117,066	(2,354,006)
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	693,266	0.0074%	0.0052%	0.0022%	402,761	14,159	16,075		11,802	20,643	169,676	(20,995)	0
09-326	DHH - OFFICE OF PUBLIC HEALTH	63,151,163	2.6444%	2.6137%	0.0307%	201,840,378	5,051,187	5,734,642		4,210,340	7,364,336	2,370,229	704,490	(8,194,161)
09-330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	55,585,361	3.3692%	3.3501%	0.0190%	258,708,660	6,435,532	7,306,296		5,364,240	9,382,630	1,468,570	2,882,147	(12,424,463)
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	52,578,828	2.8403%	2.7204%	0.1198%	210,081,796	5,425,333	6,159,412		4,522,204	7,909,819	9,254,869	277,816	(8,322,254)
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	138,968,402	8.0830%	7.7509%	0.3321%	598,548,783	15,439,613	17,528,682		12,869,455	22,510,056	25,647,615	(68,310)	(22,824,850)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

						ACFR Y/E 6/30/21 Measurement Y/E 6/30/20								
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/20 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/20 (measurement period)
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	12,609,100	0.2532%	0.2370%	0.0162%	18,304,284	483,648	549,089		403,138	705,131	1,248,763	(450,720)	(266,412)
11-431	DNR - OFFICE OF THE SECRETARY	2,261,887	0.1671%	0.1610%	0.0061%	12,429,884	319,153	362,337		266,025	465,307	472,921	183,619	(656,845)
11-432	DNR - OFFICE OF CONSERVATION	8,834,781	0.3019%	0.3142%	-0.0123%	24,262,352	576,640	654,662		480,649	840,707	(949,819)	85,582	(940,598)
11-434	DNR - OFFICE OF MINERAL RESOURCES	3,246,699	0.1480%	0.1434%	0.0046%	11,076,987	282,723	320,977		235,659	412,194	353,008	(28,852)	(390,357)
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	2,781,207	0.0886%	0.0877%	0.0010%	6,770,637	169,305	192,213		141,122	246,837	74,081	(90,308)	(160,730)
13-850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
13-856	DEQ	38,017,171	1.5624%	1.5233%	0.0391%	117,633,497	2,984,335	3,388,133		2,487,547	4,350,987	3,017,931	(945,297)	(3,479,741)
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	33,502,940	2.4195%	2.3291%	0.0904%	179,863,353	4,621,551	5,246,874		3,852,224	6,737,952	6,977,835	1,544,666	(8,397,293)
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	2,054,065	0.0500%	0.0473%	0.0028%	3,649,930	95,585	108,518		79,673	139,357	214,393	367,658	(509,386)
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	16,195,371	1.4144%	1.3811%	0.0333%	106,650,684	2,701,650	3,067,199		2,251,919	3,938,848	2,572,277	(2,120,776)	(1,885,108)
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	11,808,745	0.2904%	0.2993%	-0.0089%	23,115,327	554,776	629,841		462,425	808,831	(686,699)	501,808	(1,324,405)
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	11,276,152	0.3118%	0.3105%	0.0012%	23,980,466	595,527	676,105		496,392	868,243	95,625	543,262	(1,426,282)
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	8,875,174	0.4652%	0.4429%	0.0223%	34,201,351	888,609	1,008,843		740,687	1,295,540	1,723,554	146,350	(1,463,939)
19-655	LOUISIANA SPECIAL EDUCATION CENTER	0	0.0820%	0.2400%	-0.1580%	18,534,459	156,652	177,848		130,575	228,389	(12,201,295)	(232,276)	0
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	4,571,123	0.1251%	0.1251%	0.0000%	9,661,331	238,916	271,243		199,145	348,325	(2,384)	(106,321)	(247,933)
19-658	THRIVE ACADEMY	1,573,618	0.0105%	0.0107%	-0.0002%	827,203	20,133	22,857		16,782	29,353	(13,262)	(29,852)	0
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	3,183,632	0.1281%	0.1255%	0.0026%	9,690,477	244,723	277,835		203,985	356,792	203,245	(20,523)	(342,342)
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	851,064	0.0286%	0.0228%	0.0058%	1,758,250	54,632	62,024		45,538	79,651	450,433	(3,670)	(77,336)
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	3,894,259	0.0960%	0.0916%	0.0044%	7,073,539	183,384	208,197		152,857	267,363	340,350	(135,201)	(136,712)
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	26,677,379	0.9272%	0.9403%	-0.0132%	72,615,311	1,771,012	2,010,641		1,476,201	2,582,033	(1,016,390)	574,224	(3,200,201)
19-682	DOE - RECOVERY SCHOOL DISTRICT	933,502	0.0300%	0.0359%	-0.0059%	2,770,998	57,270	65,019		47,737	83,496	(455,673)	70,998	(155,915)
19-699	DOE - SPECIAL SCHOOL DISTRICTS	4,077,773	0.3976%	0.3729%	0.0247%	28,794,267	759,448	862,205		633,026	1,107,230	1,908,863	409,026	(1,535,101)
16-9	W R IRBY BEQUEST FUND (still an active agency)	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
	Government-Wide Entry Subtotals	1,480,522,110	68.1766%	67.5414%	0.6352%	5,215,776,596	130,226,465	147,846,864	0	108,548,292	189,862,599	49,050,484	(2,197,373)	(190,896,542)
6-4	DIVISION OF ADMINISTRATIVE LAW	3,919,207	0.0775%	0.0760%	0.0015%	5,868,444	147,975	167,997		123,342	215,739	113,930	(59,056)	(160,355)
6-6	OFFICE OF AIRCRAFT SERVICES	34,779	0.0108%	0.0072%	0.0036%	555,745	20,579	23,364		17,154	30,003	276,240	(6,041)	(24,474)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

						ACFR Y/E 6/30/21 Measurement Y/E 6/30/20								
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/20 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/20 (measurement period)
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	49,252,536	1.3697%	1.3483%	0.0214%	104,121,714	2,616,359	2,970,368		2,180,826	3,814,499	1,653,082	(1,450,260)	(2,429,159)
6-7	Administrative Services (now part of 815)	0	0.0365%	0.0436%	-0.0070%	3,363,906	69,783	79,225		58,167	101,740	(542,698)	(103,471)	0
6-7	Office of Telecommunication Services (now part of 815)	0	0.0743%	0.0799%	-0.0056%	6,169,626	141,989	161,201		118,353	207,012	(429,247)	(210,535)	0
6-9	OFFICE OF STATE PROCUREMENT	5,347,051	0.0964%	0.0966%	-0.0002%	7,458,293	184,157	209,075		153,501	268,490	(13,144)	(107,462)	(165,598)
	Subtotal Internal Service Totals	58,553,573	1.6652%	1.6515%	0.0137%	127,537,728	3,180,843	3,611,230		2,651,343	4,637,484	1,058,163	(1,936,824)	(2,779,586)
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)													
	BATON ROUGE COMMUNITY COLLEGE	17,490,600	0.3968%	0.4052%	-0.0084%	31,293,364	758,012	860,576		631,830	1,105,138	(648,263)	(248,445)	(875,501)
	BOSSIER PARISH COMMUNITY COLLEGE	12,934,454	0.2786%	0.2884%	-0.0099%	22,274,759	532,092	604,087		443,517	775,759	(763,232)	(338,566)	(450,396)
	DELGADO COMMUNITY COLLEGE	31,799,557	0.8891%	0.9027%	-0.0136%	69,707,489	1,698,239	1,928,020		1,415,541	2,475,933	(1,050,690)	(135,077)	(2,382,995)
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	5,270,801	0.1201%	0.1190%	0.0011%	9,190,875	229,381	260,417		191,197	334,424	82,588	(53,897)	(286,218)
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	12,488,919	0.1552%	0.1455%	0.0096%	11,238,584	296,409	336,515		247,067	432,147	744,723	(233,384)	(206,118)
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	6,642,070	0.2384%	0.2486%	-0.0103%	19,200,632	455,344	516,955		379,545	663,866	(791,861)	289,438	(964,602)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	9,520,116	0.1386%	0.1418%	-0.0033%	10,953,409	264,681	300,494		220,621	385,890	(252,817)	(64,965)	(327,492)
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	3,525,493	0.1203%	0.1306%	-0.0103%	10,084,680	229,812	260,907		191,556	335,052	(793,789)	206,473	(547,227)
	LOUISIANA DELTA COMMUNITY COLLEGE	9,473,537	0.2412%	0.2452%	-0.0040%	18,937,949	460,706	523,042		384,015	671,683	(312,413)	70,487	(753,601)
	NUNEZ COMMUNITY COLLEGE	4,665,434	0.1458%	0.1417%	0.0041%	10,940,149	278,453	316,129		232,100	405,968	317,197	(110,368)	(302,509)
	RIVER PARISHES COMMUNITY COLLEGE	4,999,817	0.1071%	0.1068%	0.0003%	8,247,038	204,498	232,168		170,456	298,147	20,469	(73,090)	(230,131)
	SOUTH LA COMMUNITY COLLEGE	17,770,208	0.4672%	0.4793%	-0.0121%	37,009,352	892,341	1,013,080		743,797	1,300,981	(933,585)	219,853	(1,542,975)
	SOWELA TECHNICAL COMMUNITY COLLEGE	9,309,791	0.1921%	0.2006%	-0.0085%	15,493,114	367,004	416,661		305,910	535,070	(655,798)	(29,171)	(515,006)
	Total LCTCS	145,890,797	3.4903%	3.5555%	-0.0652%	274,571,394	6,666,971	7,569,051		5,557,152	9,720,055	(5,037,472)	(500,711)	(9,384,772)
7-10	FEDERAL PROPERTY ASSISTANCE	229,801	0.0203%	0.0214%	-0.0011%	1,654,254	38,821	44,074		32,359	56,599	(84,774)	22,520	(80,083)
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	1,137,002	0.0504%	0.0513%	-0.0009%	3,959,779	96,261	109,286		80,237	140,344	(68,099)	(14,208)	(128,524)
7-12	PRISON ENTERPRISES	2,899,080	0.1504%	0.1628%	-0.0124%	12,572,180	287,358	326,239		239,523	418,951	(954,810)	76,890	(502,971)
	Total Proprietary Funds	4,265,883	0.2212%	0.2355%	-0.0143%	18,186,213	422,441	479,599		352,119	615,894	(1,107,684)	85,203	(711,578)
7-15-1	BARBERS EXAMINERS BOARD	168,316	0.0086%	0.0084%	0.0001%	651,889	16,367	18,582		13,643	23,862	9,803	(18,760)	(5,508)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	49,500	0.0014%	0.0014%	0.0000%	107,661	2,597	2,949		2,165	3,786	(2,663)	(3,851)	0

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Exhibit A

OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	ACFR Y/E 6/30/21 Measurement Y/E 6/30/20							Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/20 (measurement period)
						**Beginning OPEB Liability at 7/1/20 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)		
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0.0000%	0.0000%	0.0000%	0	0	0	0	0	0	0	0	
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	195,735	0.0046%	0.0046%	-0.0001%	356,735	8,714	9,894	7,264	12,705	(4,426)	(2,173)	(10,748)	
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	492,531	0.0074%	0.0074%	-0.0001%	573,478	14,063	15,965	11,722	20,502	(4,951)	4,847	(25,698)	
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	65,000	0.0001%	0.0001%	0.0000%	11,020	267	303	222	389	(242)	(395)	0	
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	217,760	0.0024%	0.0022%	0.0002%	172,693	4,595	5,217	3,830	6,699	13,078	(6,813)	0	
7-15-12	LOUISIANA BOARD OF PHARMACY	1,573,242	0.0238%	0.0232%	0.0006%	1,790,462	45,490	51,645	37,918	66,322	48,620	(21,839)	(45,612)	
7-15-13	LOUISIANA CEMETERY BOARD	219,025	0.0036%	0.0040%	-0.0004%	306,561	6,877	7,807	5,732	10,026	(28,547)	(6,948)	(3,248)	
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	189,446	0.0069%	0.0066%	0.0003%	511,374	13,174	14,956	10,981	19,207	21,222	(19,534)	0	
7-15-17	LOUISIANA REAL ESTATE COMMISSION	1,085,623	0.0432%	0.0336%	0.0096%	2,597,421	82,543	93,712	68,802	120,343	739,646	(29,225)	(93,166)	
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	406,188	0.0074%	0.0080%	-0.0006%	615,314	14,061	15,964	11,721	20,501	(46,838)	(9,986)	(10,864)	
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	163,909	0.0051%	0.0050%	0.0001%	387,763	9,767	11,088	8,141	14,239	7,088	(6,185)	(8,297)	
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	2,489,837	0.0704%	0.0671%	0.0032%	5,184,558	134,379	152,562	112,010	195,917	248,161	(134,730)	(64,522)	
7-15-27	LOUISIANA STATE BOARD OF NURSING	3,365,574	0.0604%	0.0624%	-0.0020%	4,818,465	115,430	131,049	96,215	168,291	(151,815)	(80,278)	(90,877)	
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	793,260	0.0180%	0.0184%	-0.0004%	1,423,202	34,372	39,023	28,650	50,112	(33,607)	6,331	(57,296)	
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	179,271	0.0077%	0.0073%	0.0004%	567,306	14,764	16,762	12,306	21,525	29,582	(21,520)	(372)	
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	113,365	0.0016%	0.0012%	0.0003%	94,667	2,965	3,366	2,471	4,323	25,205	(4,396)	0	
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	138,659	0.0008%	0.0008%	0.0000%	59,413	1,434	1,628	1,195	2,090	(1,450)	(2,126)	0	
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	432,009	0.0090%	0.0094%	-0.0005%	726,965	17,121	19,438	14,271	24,961	(34,796)	15,473	(40,859)	
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	107,808	0.0011%	0.0011%	0.0000%	83,256	2,081	2,363	1,735	3,034	873	514	(3,600)	
7-15-39	STATE BOARD OF VETERINARY MEDICINE	87,913	0.0002%	0.0007%	-0.0005%	51,852	302	343	252	440	(39,649)	(448)	0	
7-15-45	CHIROPRACTIC EXAMINERS BOARD	137,266	0.0022%	0.0024%	-0.0002%	185,251	4,215	4,785	3,513	6,145	(14,849)	(6,250)	0	
7-15-49	LA BD OF DIETETICS & NUTRITION	42,300	0.0001%	0.0001%	0.0000%	5,787	215	244	179	313	2,894	(318)	0	
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	123,194	0.0018%	0.0015%	0.0003%	119,440	3,443	3,909	2,870	5,020	19,758	(4,062)	(1,043)	
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	234,872	0.0038%	0.0034%	0.0003%	265,162	7,222	8,199	6,020	10,529	26,817	(6,860)	(3,849)	
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	198,295	0.0038%	0.0040%	-0.0002%	305,321	7,170	8,141	5,977	10,454	(15,436)	(3,585)	(7,047)	

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

						ACFR Y/E 6/30/21 Measurement Y/E 6/30/20								
OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/20 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/20 (measurement period)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	136,059	0.0012%	0.0015%	-0.0003%	114,653	2,219	2,519		1,849	3,235	(24,960)	(3,290)	0
	Subtotal Enterprise Boards	13,405,957	0.2962%	0.2860%	0.0102%	22,087,669	565,847	642,409		471,653	824,972	788,520	(366,407)	(472,605)
	Total LCTCS & Proprietary Fd & Ent Boards	163,562,637	4.0077%	4.0771%	-0.0694%	314,845,276	7,655,258	8,691,059		6,380,924	11,160,921	(5,356,636)	(781,915)	(10,568,956)
TOTAL FOR PRIMARY GOVERNMENT		1,702,638,320	73.8495%	73.2700%	73.2700%	5,658,159,600	141,062,566	160,149,153		117,580,560	205,661,004	44,752,011	(4,916,112)	(204,245,084)
COMPONENT UNITS														
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	12,572,926	0.3450%	0.3330%	0.0119%	25,718,458	658,960	748,121		549,266	960,725	922,124	(220,996)	(756,080)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	8,682,694	0.2122%	0.2215%	-0.0093%	17,107,978	405,401	460,255		337,916	591,052	(718,314)	(74,445)	(526,666)
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	5,867,819	0.1693%	0.1695%	-0.0002%	13,086,881	323,398	367,155		269,563	471,495	(12,485)	(84,379)	(395,140)
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	3,923,323	0.1083%	0.1013%	0.0070%	7,820,793	206,807	234,790		172,381	301,513	540,062	(102,488)	(204,157)
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	1,879,514	0.0617%	0.0749%	-0.0132%	5,783,048	117,838	133,783		98,222	171,801	(1,019,050)	(54,186)	(120,539)
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	7,410,314	0.1688%	0.1826%	-0.0138%	14,103,771	322,426	366,052		268,753	470,078	(1,068,656)	(65,599)	(412,480)
20-27	NORTHEAST DELTA HUMAN SVC AUTH	4,872,059	0.1119%	0.1144%	-0.0025%	8,836,186	213,715	242,632		178,139	311,584	(196,061)	(124,633)	(192,254)
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	1,040,320	0.0200%	0.0206%	-0.0006%	1,587,332	38,124	43,282		31,777	55,582	(46,058)	(4,146)	(52,382)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	626,102	0.0302%	0.0324%	-0.0022%	2,502,258	57,759	65,575		48,145	84,210	(167,144)	(11,044)	(74,599)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	448,718	0.0087%	0.0094%	-0.0007%	725,632	16,643	18,895		13,873	24,265	(52,765)	(24,678)	0
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	195,184	0.0048%	0.0040%	0.0007%	310,069	9,083	10,312		7,571	13,242	57,126	(5,526)	(7,941)
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	69,008	0.0008%	0.0011%	-0.0003%	85,442	1,602	1,818		1,335	2,335	(20,695)	14,171	(16,546)
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	3,473,519	0.0882%	0.0884%	-0.0002%	6,824,165	168,408	191,195		140,374	245,530	(15,710)	(117,916)	(131,792)
20-14-10	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT	196,077	0.0168%	0.0125%	0.0044%	963,137	32,147	36,497		26,796	46,868	336,506	8,576	(56,242)
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	435,296	0.0010%	0.0009%	0.0001%	66,696	1,882	2,137		1,569	2,744	9,404	(2,791)	0
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	1,851,390	0.0933%	0.0921%	0.0012%	7,112,023	178,297	202,422		148,617	259,947	96,215	(109,786)	(154,585)
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	936,413	0.0608%	0.0634%	-0.0026%	4,898,134	116,199	131,921		96,856	169,411	(200,425)	(37,484)	(134,810)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

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OSRAP #	Employer Name	Covered-Employee Payroll (dollars) as of the Measurement Date	Current Year Proportion	Prior Year Proportion	Change (%) in Proportion	**Beginning OPEB Liability at 7/1/20 (dollars)	Service Cost (dollars)	Interest (dollars)	Changes in Benefit Terms (dollars)	Differences between expected and actual experience (dollars)	Changes in Assumptions (dollars)	Change in Proportion (dollars)	Differences in Employer's Proportionate Share of Collective Benefit Payments and Employer's Actual Benefit Payments	Employer's Actual Benefit Payments Made the Year Ending 6/30/20 (measurement period)
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	1,049,095	0.0206%	0.0201%	0.0006%	1,548,695	39,432	44,767		32,868	57,489	45,457	(40,094)	(18,373)
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	2,117,523	0.1514%	0.1485%	0.0029%	11,464,952	289,172	328,299		241,035	421,596	225,766	26,495	(455,266)
20-14-5	CADDO LEVEE DISTRICT	498,131	0.0098%	0.0100%	-0.0001%	769,020	18,795	21,338		15,666	27,402	(9,178)	(4,390)	(23,478)
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	420,439	0.0058%	0.0057%	0.0002%	438,867	11,153	12,662		9,297	16,261	12,042	(16,002)	(536)
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	1,296,523	0.0400%	0.0413%	-0.0013%	3,193,092	76,472	86,819		63,742	111,492	(101,458)	(79,881)	(33,508)
20-18	LOUISIANA HOUSING CORPORATION METROPOLITAN HUMAN SERVICES AUTHORITY	7,786,924	0.1366%	0.1424%	-0.0057%	10,994,351	260,980	296,292		217,536	380,494	(443,386)	(240,664)	(146,305)
20-26	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	6,935,203	0.2024%	0.1925%	0.0099%	14,865,790	386,674	438,994		322,306	563,749	766,770	56,913	(630,256)
20-26B	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	4,401,551	0.0959%	0.0875%	0.0084%	6,754,908	183,163	207,946		152,673	267,041	650,042	(220,118)	(51,468)
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	5,336,646	0.1020%	0.0918%	0.0102%	7,088,114	194,841	221,204		162,407	284,067	788,972	220,890	(509,792)
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	1,236,541	0.0114%	0.0131%	-0.0017%	1,012,488	21,798	24,747		18,169	31,780	(131,253)	21,876	(54,196)
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	5,471,767	0.0555%	0.0560%	-0.0005%	4,325,775	106,048	120,397		88,394	154,611	(38,451)	(1,075)	(156,168)
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	595,437	0.0381%	0.0420%	-0.0039%	3,243,346	72,824	82,678		60,702	106,174	(299,181)	301,079	(409,060)
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	2,471,897	0.0700%	0.0641%	0.0058%	4,952,986	133,678	151,765		111,425	194,894	451,365	(108,874)	(89,337)
20-28-2	SABINE RIVER AUTHORITY	0	0.0206%	0.0244%	-0.0038%	1,880,849	39,343	44,667		32,794	57,361	(290,261)	45,559	(103,896)
20-31	SOUTH CENTRAL LA HUMAN SERVICES AUT	1,984,821	0.0622%	0.0678%	-0.0056%	5,236,469	118,845	134,926		99,062	173,270	(431,757)	(43,438)	(132,781)
20-32		7,984,127	0.1917%	0.1896%	0.0021%	14,641,737	366,228	415,781		305,264	533,939	164,210	(127,719)	(415,307)
	CU Subtotal	104,067,301	2.7161%	2.7187%	-0.0025%	209,943,442	5,188,136	5,890,121		4,324,492	7,564,000	(196,225)	(1,226,793)	(6,465,940)
20-C-1	LSU System													
	LSU - BATON ROUGE	288,364,909	2.2308%	2.3194%	-0.0886%	179,114,010	4,261,128	4,837,684		3,551,799	6,212,477	(6,844,079)	1,618,974	(7,937,183)
	LSU - ALEXANDRIA CAMPUS	9,427,671	0.1355%	0.1540%	-0.0185%	11,889,551	258,749	293,759		215,676	377,241	(1,428,783)	71,333	(454,994)
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	154,353,240	1.4760%	1.5138%	-0.0378%	116,901,779	2,819,313	3,200,783		2,349,996	4,110,394	(2,921,904)	(194,328)	(3,986,022)
	LSU - EUNICE CAMPUS	7,081,825	0.0434%	0.0454%	-0.0019%	3,504,411	82,973	94,199		69,161	120,969	(149,973)	37,731	(160,759)
	PAUL M HEBERT LAW CENTER	0	0.0000%	0.0000%	0.0000%	0	0	0		0	0	0	0	0
	LSU - AGRICULTURAL CENTER	48,280,957	0.7318%	0.7744%	-0.0427%	59,804,637	1,397,792	1,586,921		1,165,108	2,037,899	(3,294,370)	748,186	(2,820,769)
	PENNINGTON BIOMEDICAL RESEARCH CTR.	21,043,404	0.0762%	0.0784%	-0.0022%	6,055,386	145,553	165,247		121,323	212,207	(170,947)	(130,903)	(84,916)
	LSUHSC - HEALTH CARE SERVICES DIVISION	3,694,435	0.1026%	0.1055%	-0.0028%	8,143,232	196,002	222,522		163,374	285,759	(219,229)	188,423	(479,045)
	E A CONWAY MEDICAL CENTER	0	0.2913%	0.3174%	-0.0261%	24,509,120	556,435	631,724		463,808	811,250	(2,013,432)	747,376	(1,572,433)

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	EARL K LONG MEDICAL CENTER	0	0.3290%	0.3290%	0.0000%	25,406,392	628,457	713,491		523,841	916,253	1,014	667,850	(1,599,697)
	HUEY P LONG MEDICAL CENTER	0	0.1279%	0.1437%	-0.0158%	11,096,942	244,267	277,317		203,605	356,127	(1,221,668)	373,044	(735,232)
	UNIVERSITY MEDICAL CENTER	0	0.2074%	0.2084%	-0.0009%	16,091,928	396,240	449,854		330,280	577,695	(72,630)	318,733	(906,260)
	W O MOSS REGIONAL MEDICAL CENTER	0	0.0613%	0.0652%	-0.0038%	5,032,437	117,149	133,000		97,648	170,797	(296,291)	188,487	(362,191)
	LALLIE KEMP REGIONAL MEDICAL CENTER	13,519,448	0.2240%	0.2267%	-0.0027%	17,505,643	427,860	485,752		356,636	623,795	(208,015)	(1,541)	(632,870)
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	0.0643%	0.0582%	0.0062%	4,491,532	122,889	139,516		102,432	179,165	476,648	170,812	(353,026)
	LEONARD t CHABERT MEDICAL CENTER	0	0.1422%	0.1593%	-0.0171%	12,298,967	271,636	308,390		226,418	396,030	(1,317,187)	395,557	(798,327)
	MEDICAL CENTER OF LA - NEW ORLEANS	0	1.1396%	1.1813%	-0.0418%	91,224,502	2,176,701	2,471,222		1,814,356	3,173,504	(3,224,293)	2,797,223	(6,024,737)
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	82,616,300	1.5465%	1.5673%	-0.0208%	121,032,155	2,954,043	3,353,742		2,462,298	4,306,823	(1,605,391)	1,907,842	(6,287,963)
	LSU - SHREVEPORT	16,454,279	0.1320%	0.1429%	-0.0109%	11,038,353	252,222	286,349		210,236	367,725	(841,472)	115,862	(489,845)
	Total - LSU	644,836,468	9.0619%	9.3902%	-0.3283%	725,140,977	17,309,409	19,651,473		14,427,995	25,236,110	(25,352,002)	10,020,660	(35,686,269)
20-C-2	University of Louisiana System:													
	GRAMBLING STATE UNIVERSITY	22,793,461	0.5952%	0.6442%	-0.0491%	49,750,136	1,136,850	1,290,672		947,604	1,657,461	(3,789,302)	217,237	(1,902,906)
	LA TECH UNIVERSITY	49,539,047	1.4157%	1.4383%	-0.0226%	111,072,603	2,704,201	3,070,096		2,254,046	3,942,568	(1,746,497)	(673)	(4,008,994)
	MCNEESE STATE UNIVERSITY	27,458,069	0.8838%	0.9010%	-0.0172%	69,578,218	1,688,127	1,916,540		1,407,113	2,461,191	(1,330,213)	(96,353)	(2,406,725)
	NICHOLLS STATE UNIVERSITY	30,812,422	1.0191%	1.0261%	-0.0070%	79,240,862	1,946,698	2,210,097		1,622,640	2,838,172	(539,291)	(29,021)	(2,857,455)
	NORTHWESTERN STATE UNIVERSITY	33,750,475	0.9933%	1.0218%	-0.0286%	78,910,529	1,897,296	2,154,011		1,581,462	2,766,147	(2,206,185)	(642,665)	(2,170,560)
	SOUTHEASTERN LA UNIVERSITY	53,337,115	1.6664%	1.6960%	-0.0296%	130,967,828	3,183,000	3,613,678		2,653,141	4,640,628	(2,284,751)	(947,491)	(3,772,117)
	UNIVERSITY OF LA @ LAFAYETTE	99,299,335	2.3717%	2.3445%	0.0272%	181,048,405	4,530,276	5,143,248		3,776,143	6,604,878	2,102,679	(1,529,681)	(5,187,607)
	UNIVERSITY OF LA @ MONROE	42,543,822	1.1659%	1.1864%	-0.0204%	91,614,778	2,227,076	2,528,412		1,856,345	3,246,947	(1,578,007)	146,111	(3,448,319)
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	1,647,544	0.0352%	0.0323%	0.0029%	2,498,163	67,317	76,425		56,111	98,144	223,340	(44,334)	(55,480)
	UNIVERSITY OF NEW ORLEANS	45,592,703	1.2221%	1.2922%	-0.0701%	99,787,336	2,334,427	2,650,288		1,945,826	3,403,458	(5,410,575)	(132,524)	(3,328,858)
	Total - ULS	406,773,993	11.3684%	11.5829%	-0.2144%	894,468,858	21,715,266	24,653,469		18,100,431	31,659,593	(16,558,802)	(3,059,395)	(29,139,021)
20-C-3	Southern University System:													
	SOUTHERN UNIVERSITY - BATON ROUGE	52,019,345	1.5719%	1.5752%	-0.0033%	121,643,061	3,002,470	3,408,722		2,502,664	4,377,427	(258,462)	150,613	(4,602,540)
	SOUTHERN UNIVERSITY - NEW ORLEANS	10,694,503	0.2642%	0.3031%	-0.0388%	23,404,027	504,751	573,046		420,727	735,897	(2,997,851)	(220,843)	(527,578)
	SOUTHERN UNIVERSITY-SHREVEPORT	8,405,104	0.2201%	0.2254%	-0.0054%	17,409,445	420,353	477,229		350,379	612,850	(415,321)	(66,079)	(557,201)
	Total Southern	71,118,952	2.0562%	2.1037%	-0.0475%	162,456,533	3,927,574	4,458,997		3,273,769	5,726,174	(3,671,635)	(136,309)	(5,687,319)
20-C-5	BOARD OF REGENTS	13,780,698	0.3271%	0.3264%	0.0006%	25,207,738	624,715	709,243		520,722	910,798	48,390	(258,917)	(667,382)
	TOTAL OGB PLAN - COMPONENT UNITS	1,240,577,412	25.5297%	26.1218%	-0.5922%	2,017,217,548	48,765,100	55,363,302		40,647,408	71,096,675	(45,730,273)	5,339,246	(77,645,932)

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FIDUCIARY FUNDS														
8C01	Louisiana School Employees' Retirement System (571) - LSERS	1,916,809	0.0747%	0.0789%	-0.0042%	6,092,726	142,650	161,952		118,904	207,976	(325,625)	2,406	(213,921)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	9,197,742	0.2246%	0.2205%	0.0041%	17,023,923	428,966	487,008		357,558	625,408	318,438	(257,850)	(378,202)
8C03	Louisiana Teachers' Retirement System (573) - TRSL	8,640,013	0.3166%	0.3052%	0.0114%	23,569,847	604,802	686,635		504,124	881,766	881,241	(162,910)	(733,863)
8C04	Louisiana State Police Retirement System (575) - LSPRS	294,486	0.0049%	0.0036%	0.0013%	275,702	9,397	10,669		7,833	13,701	104,209	(4,779)	(9,155)
	Subtotal	20,049,050	0.6208%	0.6081%	0.0127%	46,962,198	1,185,816	1,346,264		988,419	1,728,851	978,263	(423,134)	(1,335,141)
	TOTAL	2,963,264,782	100.00%	100.00%	72.69%	7,722,339,346	191,013,482	216,858,719		159,216,387	278,486,529	0	0	(283,226,157)

OPEB valuation measurement period beginning 7/1/19 thru 6/30/20, which is used for financial statement reporting beginning 7/1/20 thru 6/30/21 for agencies with a 6/30/21 FYE or for financial statement reporting 1/1/20 -12/31/20 for calendar year-end agencies.

Calendar year-end entities, which record six months of benefit pmt instead of twelve.

This is the GASB 75 ending OGB OPEB liability in the FY 2020 ACFR ending 6/30/20.

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources			
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
PRIMARY GOVERNMENT										
01-100	EXECUTIVE OFFICE	5,803,918	133,482	151,742	437,539	0	(11,171)	(555,392)	0	(57,866)
	OFFICE OF INDIAN AFFAIRS (still an active									
01-101	agency)	0	0	0	0	0	0	0	0	0
01-102	INSPECTOR GENERAL	2,184,241	50,234	57,106	731,955	11,121	(4,204)	(209,016)	0	(10,273)
01-103	MENTAL HEALTH ADVOCACY SERVICE	2,752,232	63,297	71,956	206,306	0	(5,297)	(263,368)	0	(89,119)
01-106	LOUISIANA TAX COMMISSION	5,091,605	117,100	133,118	146,055	58,505	(9,800)	(487,229)	(1,415,614)	(5,038)
	DIVISION OF ADMINISTRATION (includes Off									
01-107	of St Hum Capital Mgt 821)	99,752,802	2,294,172	2,608,006	2,987,865	721,728	(191,998)	(9,545,598)	(1,572,832)	(7,549)
	HOMELAND SECURITY AND EMERGENCY									
01-111	PREPAREDNESS	15,635,860	359,602	408,795	264,806	0	(30,095)	(1,496,235)	(271,366)	(842,893)
01-112	DEPARTMENT OF MILITARY AFFAIRS	26,724,410	614,623	698,702	782,193	0	(51,437)	(2,557,326)	(338,432)	(932,311)
01-116	LOUISIANA PUBLIC DEFENDER BOARD	1,446,089	33,258	37,808	91,586	0	(2,783)	(138,380)	0	(29,934)
	LOUISIANA COMMISSION ON LAW									
	ENFORCEMENT AND THE ADMINISTRATION									
01-129	OF CRIMINAL JUSTICE	6,795,886	156,296	177,676	613,951	142	(13,080)	(650,316)	0	(39,655)
01-133	OFFICE OF ELDERLY AFFAIRS	8,352,941	192,106	218,385	959,378	0	(16,077)	(799,314)	0	(121,567)
01-254	LOUISIANA STATE RACING COMMISSION	2,418,636	55,625	63,234	0	0	(4,655)	(231,445)	(432,378)	(35,965)
01-255	OFFICE OF FINANCIAL INSTITUTIONS	17,524,865	403,047	458,182	486,778	157,248	(33,731)	(1,676,999)	(262,144)	0
03-130	DEPARTMENT OF VETERANS AFFAIRS	7,905,234	181,809	206,680	0	39,891	(15,215)	(756,472)	(426,317)	(2,647)
03-131	LOUISIANA VETERANS HOME	10,452,738	240,398	273,284	198,434	25,239	(20,119)	(1,000,249)	(380,943)	(476,757)
	NORTHEAST LOUISIANA VETERANS HOME									
03-132		3,935,506	90,511	102,893	0	0	(7,575)	(376,599)	(1,031,420)	(116,900)
	SOUTHWEST LOUISIANA VETERANS HOME									
03-134		5,179,183	119,114	135,408	448,176	0	(9,969)	(495,609)	0	(250,298)
	NORTHWEST LOUISIANA VETERANS HOME									
03-135		3,727,432	85,726	97,453	283,685	0	(7,174)	(356,687)	(371,165)	(233,493)
	SOUTHEAST LOUISIANA VETERANS HOME									
03-136		3,427,657	78,831	89,615	191,884	0	(6,597)	(328,001)	(139,054)	(177,034)
04-139	SECRETARY OF STATE	67,337,344	1,548,663	1,760,514	899,474	0	(129,607)	(6,443,681)	(466,862)	(1,409,849)
04-141	OFFICE OF THE ATTORNEY GENERAL	45,358,297	1,043,176	1,185,879	1,368,637	0	(87,303)	(4,340,450)	(85,373)	(993,888)
04-146	LIEUTENANT GOVERNOR	1,395,575	32,096	36,487	108,002	6,843	(2,686)	(133,546)	(46,838)	0
04-147	STATE TREASURER	10,854,461	249,637	283,787	569,075	0	(20,892)	(1,038,691)	(281,481)	(157,315)
04-158	PUBLIC SERVICE COMMISSION	10,676,481	245,544	279,133	56,255	56,621	(20,549)	(1,021,659)	(1,188,382)	(2,547)
04-160	AGRICULTURE AND FORESTRY	135,708,514	3,121,102	3,548,057	2,111,581	350,093	(261,203)	(12,986,291)	(3,907,371)	(93,624)
	AGRICULTURE AND FORESTRY - PASS									
	THRU FUNDS	2,362,227	54,328	61,760	1,476,067	0	(4,547)	(226,047)	0	(106,433)
04-165	COMMISSIONER OF INSURANCE	40,722,424	936,558	1,064,675	1,013,139	0	(78,380)	(3,896,832)	(417,282)	(336,327)
05-251	DED-OFFICE OF SECRETARY	6,738,160	154,968	176,167	0	221,274	(12,969)	(644,792)	(1,034,003)	0
	DED - OFFICE OF BUSINESS									
05-252	DEVELOPMENT	4,014,303	92,323	104,953	496,583	0	(7,726)	(384,139)	(219,594)	(235,561)
12-440	OFFICE OF REVENUE	130,204,653	2,994,521	3,404,161	3,021,073	446,468	(250,610)	(12,459,613)	0	0
17-560	STATE CIVIL SERVICE	21,804,363	501,469	570,068	2,637,759	0	(41,968)	(2,086,515)	0	(188,755)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

		Deferred Outflows of Resources					Deferred Inflows of Resources				
OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,274,925	75,319	85,622	797,314	0	(6,303)	(313,386)	(44,083)	(41,575)	
17-562	ETHICS ADMINISTRATION	3,422,219	78,706	89,473	345,190	0	(6,587)	(327,481)	0	(68,415)	
17-565	BOARD OF TAX APPEALS	926,356	21,305	24,219	142,749	0	(1,783)	(88,645)	(8,939)	(12,210)	
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0	0	0	
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	6,944,929	159,723	181,573	28,679	26,180	(13,367)	(664,578)	(463,982)	(48,264)	
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	10,610,651	244,030	277,412	566,577	31,459	(20,423)	(1,015,360)	(493,664)	(19,217)	
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	7,665,033	176,285	200,400	80,642	21,460	(14,753)	(733,486)	(20,544)	(25,081)	
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	3,758,446	86,439	98,263	110,123	0	(7,234)	(359,655)	0	(66,815)	
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	8,564,399	196,969	223,914	615,227	0	(16,484)	(819,549)	(495,919)	(129,762)	
23-949	SUPREME COURT	9,704,218	223,183	253,714	157,360	0	(18,678)	(928,621)	(73,893)	(155,939)	
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	2,239,071	51,495	58,540	0	73,241	(4,310)	(214,262)	(343,276)	0	
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	2,585,896	59,472	67,607	121,224	64,321	(4,977)	(247,451)	(323,770)	(55,138)	
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	1,251,130	28,774	32,710	32,111	39,929	(2,408)	(119,724)	(233,748)	(182)	
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	1,410,199	32,433	36,869	6,918	19,351	(2,714)	(134,946)	(47,344)	(28,550)	
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	792,853	18,234	20,729	0	16,828	(1,526)	(75,870)	(201,484)	0	
21-800	OFFICE OF GROUP BENEFITS	23,972,397	551,331	626,751	335,293	939,276	(46,141)	(2,293,979)	(1,362,972)	0	
21-804	OFFICE OF RISK MANAGEMENT	10,146,096	233,346	265,267	0	173,737	(19,529)	(970,906)	(970,850)	0	
SA-951	HOUSE OF REPRESENTATIVES LEGISLATIVE BUDGETARY CONTROL COUNCIL	4,918,755	113,124	128,599	200,477	360,252	(9,467)	(470,688)	0	0	
SA-960	COUNCIL	59,663	1,372	1,560	245	3,145	(115)	(5,709)	(10,744)	0	
SA-955	LEGISLATIVE FISCAL OFFICE	307,196	7,065	8,032	0	31,108	(591)	(29,396)	(70,507)	0	
SA-962	LOUISIANA STATE LAW INSTITUTE	981,718	22,578	25,667	53,389	38,586	(1,890)	(93,943)	(161,083)	0	
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	17,903,200	411,748	468,074	0	0	(34,459)	(1,713,202)	(1,335,162)	(62,389)	
SA 952	SENATE	4,822,055	110,900	126,071	0	17,697	(9,281)	(461,435)	(777,069)	(9,111)	
06-261	DCRT - OFFICE OF THE SECRETARY DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	6,259,102	143,950	163,642	426,595	4,177	(12,047)	(598,949)	(74,100)	(6,062)	
06-262	LOUISIANA	10,584,997	243,440	276,741	263,555	13,977	(20,373)	(1,012,905)	(206,065)	(4,089)	
06-263	DCRT - OFFICE OF STATE MUSEUMS	6,262,298	144,024	163,726	451,199	0	(12,053)	(599,255)	(36,144)	(101,734)	
06-264	DCRT- OFFICE OF STATE PARKS DCRT - OFFICE OF CULTURAL DEVELOPMENT	29,005,174	667,078	758,331	443,774	0	(55,827)	(2,775,578)	(185,034)	(361,408)	
06-265	DEVELOPMENT	3,440,370	79,124	89,947	29,176	4,772	(6,622)	(329,218)	(175,624)	(13,891)	
06-267	DCRT - OFFICE OF TOURISM	5,942,373	136,666	155,362	213,330	9,401	(11,438)	(568,641)	(408,678)	(87)	
07-273	DOTD - ADMINISTRATION	44,125,117	1,014,815	1,153,638	197,072	553,903	(84,929)	(4,222,444)	(875,725)	0	
07-276	DOTD - ENGINEERING & OPERATIONS	803,772,757	18,485,624	21,014,392	955	3,583,912	(1,547,051)	(76,915,048)	(13,502,968)	(30)	
08-400	DPSC - CORRECTIONS - ADMINISTRATION	389,910,053	8,967,374	10,194,079	7,525,010	14,373,571	(750,474)	(37,311,479)	(3,692,185)	0	
08-402	DPSC - LOUISIANA STATE PENITENTIARY	90,200,958	2,074,493	2,358,276	4,856,838	0	(173,613)	(8,631,558)	(3,232,462)	(5,357,842)	
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	108,634,946	2,498,448	2,840,227	2,378,059	457,644	(209,094)	(10,395,553)	(4,269,415)	0	

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources			
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
08-405	DPSC - AVOYELLES CORRECTIONAL CENTER	22,782,090	523,955	595,631	938,193	0	(43,850)	(2,180,076)	(1,810,559)	(1,381,623)
08-406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	18,300,814	420,893	478,469	2,027,726	0	(35,224)	(1,751,251)	(314,530)	(1,082,095)
08-408	DPSC - ALLEN	2,284,745	52,546	59,734	1,358,959	0	(4,398)	(218,633)	0	(101,132)
08-409	DPSC - DIXON CORRECTIONAL CENTER	38,800,887	892,365	1,014,437	1,980,598	0	(74,681)	(3,712,955)	(1,659,674)	(2,335,751)
08-413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	34,635,373	796,564	905,531	998,548	0	(66,664)	(3,314,346)	(1,017,804)	(2,120,470)
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	20,743,661	477,075	542,337	1,443,246	0	(39,926)	(1,985,013)	(318,932)	(1,253,885)
08-415	DPSC - ADULT PROBATION AND PAROLE	80,518,309	1,851,806	2,105,126	6,181,119	0	(154,977)	(7,705,001)	(312,507)	(4,750,755)
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	22,734,597	522,863	594,389	1,406,959	0	(43,758)	(2,175,531)	(1,653,297)	(1,423,736)
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	27,743,504	638,061	725,345	448,523	237,824	(53,399)	(2,654,846)	(185,006)	0
08-419	DPSC - OFFICE OF STATE POLICE	430,331,607	9,897,012	11,250,888	20,652,671	0	(828,275)	(41,179,520)	(4,609)	(6,384,774)
08-420	DPSC - OFFICE OF MOTOR VEHICLES	94,348,865	2,169,889	2,466,722	0	55,152	(181,597)	(9,028,482)	(989,944)	(18,486)
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	19,883,506	457,292	519,848	1,355,541	0	(38,271)	(1,902,703)	(343,841)	(576,114)
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	1,046,970	24,079	27,373	527,648	0	(2,015)	(100,187)	(10,042)	(29,311)
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	1,140,123	26,221	29,808	51,431	0	(2,194)	(109,101)	(53,847)	(30,711)
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	2,504,045	57,589	65,467	268,092	0	(4,820)	(239,618)	(370,109)	(43,890)
17-563	STATE POLICE COMMISSION	597,504	13,742	15,622	3,840	0	(1,150)	(57,177)	(140,515)	(5,598)
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	619,304	14,243	16,192	22,072	0	(1,192)	(59,263)	(276,816)	(15,235)
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	181,701,839	4,178,882	4,750,539	8,496,224	0	(349,728)	(17,387,509)	(503,535)	(523,771)
09-307	DHH-OFFICE OF THE SECRETARY	77,322,464	1,778,306	2,021,572	3,228,237	64,332	(148,825)	(7,399,182)	(665,957)	(18,315)
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	65,433,066	1,504,867	1,710,727	1,288,126	231,759	(125,941)	(6,261,456)	(921,217)	0
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	614,122	14,124	16,056	210,743	0	(1,182)	(58,767)	0	(30,245)
09-326	DHH - OFFICE OF PUBLIC HEALTH	219,081,440	5,038,560	5,727,817	2,124,740	1,275,066	(421,674)	(20,964,457)	(2,191,167)	0
09-330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	279,123,612	6,419,444	7,297,601	1,316,467	5,414,106	(537,239)	(26,710,044)	(10,518,136)	0
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	235,308,994	5,411,770	6,152,081	8,296,327	2,146,965	(452,908)	(22,517,313)	(8,084,544)	0
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	669,651,044	15,401,016	17,507,821	22,991,248	2,462,790	(1,288,902)	(64,080,602)	(6,869,912)	(53,130)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

		Deferred Outflows of Resources				Deferred Inflows of Resources				
OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	20,976,921	482,439	548,435	1,961,893	0	(40,375)	(2,007,335)	0	(794,376)
11-431	DNR - OFFICE OF THE SECRETARY	13,842,401	318,355	361,905	468,683	266,936	(26,643)	(1,324,614)	(334,783)	0
11-432	DNR - OFFICE OF CONSERVATION	25,010,176	575,198	653,883	198,188	75,605	(48,138)	(2,393,287)	(1,259,679)	(14,766)
11-434	DNR - OFFICE OF MINERAL RESOURCES	12,262,339	282,016	320,595	448,124	35,481	(23,602)	(1,173,414)	0	(22,440)
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	7,343,158	168,882	191,985	317,814	0	(14,134)	(702,685)	0	(134,462)
13-850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0	0	0	0	0	0	0	0
13-856	DEQ	129,437,393	2,976,875	3,384,101	3,691,954	0	(249,133)	(12,386,192)	0	(1,816,920)
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	200,447,162	4,609,998	5,240,630	6,255,129	3,038,066	(385,808)	(19,181,296)	(4,527,481)	0
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	4,145,727	95,346	108,389	192,188	489,759	(7,979)	(396,715)	(493,606)	(66,254)
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	117,176,693	2,694,896	3,063,549	4,412,794	518,676	(225,534)	(11,212,934)	0	(2,834,267)
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	24,061,905	553,389	629,091	773,271	635,674	(46,313)	(2,302,545)	(660,083)	(363,047)
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	25,829,337	594,038	675,300	1,701,301	705,855	(49,715)	(2,471,675)	0	(362,315)
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	38,540,995	886,388	1,007,642	1,545,043	329,767	(74,181)	(3,688,085)	(1,258,814)	0
19-655	LOUISIANA SPECIAL EDUCATION CENTER	6,794,352	156,260	177,636	64,588	0	(13,077)	(650,169)	(11,460,977)	(701,277)
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	10,362,322	238,319	270,920	279,936	0	(19,945)	(991,597)	(144,595)	(159,147)
19-658	THRIVE ACADEMY	873,213	20,083	22,830	439,328	0	(1,681)	(83,560)	(11,888)	(44,082)
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	10,614,193	244,111	277,505	320,635	0	(20,430)	(1,015,699)	(258,900)	(63,198)
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	2,369,522	54,496	61,950	407,810	12,715	(4,561)	(226,746)	(37,183)	(2,855)
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	7,953,776	182,925	207,949	727,361	0	(15,309)	(761,117)	0	(231,931)
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	76,812,831	1,766,585	2,008,248	58,107	998,471	(147,844)	(7,350,414)	(1,579,028)	0
19-682	DOE - RECOVERY SCHOOL DISTRICT	2,483,929	57,127	64,942	0	82,047	(4,781)	(237,693)	(1,240,254)	(1,861)
19-699	DOE - SPECIAL SCHOOL DISTRICTS	32,938,965	757,549	861,179	2,439,527	858,624	(63,399)	(3,152,013)	(480,786)	0
16-9	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0	0	0	0	0	0
	Government-Wide Entry Subtotals	5,648,217,384	129,900,922	147,670,911	157,288,267	42,888,770	(10,871,331)	(540,492,207)	(111,350,842)	(43,313,615)
6-4	DIVISION OF ADMINISTRATIVE LAW	6,418,017	147,605	167,797	340,375	487	(12,353)	(614,156)	(91,499)	(95,438)
6-6	OFFICE OF AIRCRAFT SERVICES	892,571	20,528	23,336	255,866	2,314	(1,718)	(85,412)	(29,531)	(5,998)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources			
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
6-7	OFFICE OF TECHNOLOGY SERVICES (815)	113,477,429	2,609,819	2,966,833	5,766,212	0	(218,414)	(10,858,942)	0	(3,245,737)
6-7	Administrative Services (now part of 815)	3,026,651	69,609	79,131	0	33,678	(5,826)	(289,628)	(825,685)	(150,718)
6-7	Office of Telecommunication Services (now part of 815)	6,158,399	141,634	161,009	54,435	68,220	(11,853)	(589,313)	(554,538)	(292,575)
6-9	OFFICE OF STATE PROCUREMENT	7,987,313	183,697	208,826	238,532	0	(15,373)	(764,326)	(148,058)	(230,970)
	Subtotal Internal Service Totals	137,960,380	3,172,891	3,606,932	6,655,420	104,699	(265,537)	(13,201,778)	(1,649,312)	(4,021,436)
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)									
	BATON ROUGE COMMUNITY COLLEGE	32,876,710	756,117	859,551	195,448	0	(63,279)	(3,146,056)	(757,856)	(497,150)
	BOSSIER PARISH COMMUNITY COLLEGE	23,078,019	530,761	603,368	670,486	0	(44,419)	(2,208,394)	(684,183)	(619,321)
	DELGADO COMMUNITY COLLEGE	73,656,460	1,693,993	1,925,726	567,802	0	(141,769)	(7,048,373)	(1,155,558)	(290,227)
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	9,948,766	228,807	260,107	540,357	0	(19,149)	(952,023)	0	(102,796)
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	12,855,944	295,668	336,115	1,801,768	0	(24,744)	(1,230,218)	(26,097)	(367,191)
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	19,749,317	454,206	516,340	0	535,806	(38,012)	(1,889,862)	(1,679,907)	(7,488)
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	11,479,820	264,019	300,136	697,255	0	(22,096)	(1,098,533)	(226,633)	(116,977)
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	9,967,464	229,237	260,596	0	367,246	(19,185)	(953,812)	(1,092,958)	0
	LOUISIANA DELTA COMMUNITY COLLEGE	19,981,867	459,554	522,420	0	115,375	(38,460)	(1,912,115)	(977,846)	0
	NUNEZ COMMUNITY COLLEGE	12,077,118	277,756	315,753	1,416,231	0	(23,245)	(1,155,690)	0	(162,219)
	RIVER PARISHES COMMUNITY COLLEGE	8,869,556	203,987	231,892	1,122,000	0	(17,072)	(848,750)	(48,429)	(168,529)
	SOUTH LA COMMUNITY COLLEGE	38,702,843	890,110	1,011,874	2,340,683	404,200	(74,493)	(3,703,573)	(4,225,944)	(574)
	SOWELA TECHNICAL COMMUNITY COLLEGE	15,917,785	366,086	416,166	611,721	0	(30,638)	(1,523,213)	(587,876)	(122,233)
	Total LCTCS	289,161,669	6,650,305	7,560,043	9,963,753	1,422,627	(556,560)	(27,670,611)	(11,463,288)	(2,454,706)
7-10	FEDERAL PROPERTY ASSISTANCE	1,683,771	38,724	44,022	0	36,554	(3,241)	(161,124)	(197,055)	0
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	4,175,076	96,021	109,156	214,110	0	(8,036)	(399,524)	(61,046)	(30,364)
7-12	PRISON ENTERPRISES	12,463,359	286,639	325,851	356,811	60,112	(23,989)	(1,192,650)	(855,919)	(39,860)
	Total Proprietary Funds	18,322,206	421,385	479,028	570,921	96,665	(35,265)	(1,753,298)	(1,114,020)	(70,224)
7-15-1	BARBERS EXAMINERS BOARD	709,877	16,326	18,560	55,629	0	(1,366)	(67,930)	0	(30,772)
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	112,644	2,591	2,945	6,208	0	(217)	(10,779)	(2,387)	(6,932)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources			
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	377,965	8,693	9,882	5,741	167	(727)	(36,168)	(4,397)	(4,308)
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	609,928	14,027	15,946	0	8,062	(1,174)	(58,366)	(48,688)	0
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	11,563	266	302	2,521	0	(22)	(1,106)	(217)	(680)
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	199,299	4,584	5,211	77,908	0	(384)	(19,071)	0	(10,739)
7-15-12	LOUISIANA BOARD OF PHARMACY	1,973,006	45,376	51,584	83,832	0	(3,798)	(188,802)	0	(34,162)
7-15-13	LOUISIANA CEMETERY BOARD	298,259	6,860	7,798	0	0	(574)	(28,541)	(103,127)	(11,812)
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	571,380	13,141	14,939	79,774	0	(1,100)	(54,677)	0	(33,242)
7-15-17	LOUISIANA REAL ESTATE COMMISSION	3,580,076	82,337	93,600	690,899	31	(6,891)	(342,587)	(97,956)	(32,957)
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	609,873	14,026	15,945	9,541	0	(1,174)	(58,360)	(53,558)	(18,474)
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	423,605	9,742	11,075	25,598	0	(815)	(40,536)	0	(11,591)
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	5,828,335	134,043	152,380	424,318	0	(11,218)	(557,728)	(69,512)	(202,897)
7-15-27	LOUISIANA STATE BOARD OF NURSING	5,006,480	115,142	130,893	576,068	0	(9,636)	(479,083)	(136,092)	(149,572)
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	1,490,787	34,286	38,976	2,797	6,871	(2,869)	(142,657)	(71,071)	(5,401)
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	640,354	14,727	16,742	73,577	0	(1,233)	(61,277)	0	(36,640)
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	128,601	2,958	3,362	43,411	0	(248)	(12,306)	0	(6,532)
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	62,184	1,430	1,626	6,994	0	(120)	(5,951)	(1,300)	(3,764)
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	742,574	17,078	19,414	14,023	24,952	(1,429)	(71,059)	(59,212)	0
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	90,255	2,076	2,360	782	1,324	(174)	(8,637)	(8,606)	0
7-15-39	STATE BOARD OF VETERINARY MEDICINE	13,092	301	342	2,748	0	(25)	(1,253)	(35,542)	(2,258)
7-15-45	CHIROPRACTIC EXAMINERS BOARD	182,811	4,204	4,780	1,700	0	(352)	(17,494)	(14,085)	(11,756)
7-15-49	LA BD OF DIETETICS & NUTRITION	9,313	214	243	5,555	0	(18)	(891)	0	(409)
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	149,335	3,434	3,904	32,056	0	(287)	(14,290)	(20,893)	(6,596)
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	313,241	7,204	8,190	43,531	0	(603)	(29,975)	0	(12,749)
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	310,995	7,152	8,131	0	0	(599)	(29,760)	(31,468)	(8,459)

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources			
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance -DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	96,225	2,213	2,516	17,098	0	(185)	(9,208)	(22,374)	(6,528)
	Subtotal Enterprise Boards	24,542,057	564,432	641,645	2,282,309	41,406	(47,237)	(2,348,492)	(780,485)	(649,230)
	Total LCTCS & Proprietary Fd & Ent Boards	332,025,932	7,636,122	8,680,716	12,816,984	1,560,698	(639,062)	(31,772,401)	(13,357,793)	(3,174,160)
	TOTAL FOR PRIMARY GOVERNMENT	6,118,203,697	140,709,935	159,958,559	176,760,671	44,554,167	(11,775,931)	(585,466,386)	(126,357,946)	(50,509,210)
	COMPONENT UNITS									
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	28,580,577	657,312	747,230	1,754,955	0	(55,010)	(2,734,948)	0	(386,057)
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	17,583,177	404,388	459,707	411,318	0	(33,843)	(1,682,579)	(643,917)	(205,041)
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	14,026,487	322,589	366,718	38,328	0	(26,997)	(1,342,230)	(11,192)	(161,117)
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	8,969,701	206,290	234,510	534,221	0	(17,264)	(858,333)	(18,844)	(192,952)
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	5,110,917	117,544	133,623	0	21,103	(9,837)	(489,077)	(1,143,016)	(150,391)
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	0	0	0	0	0	0	(116,941)	(2,670)
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	13,984,346	321,620	365,616	212,824	0	(26,916)	(1,338,197)	(1,193,266)	(142,033)
20-27	NORTHEAST DELTA HUMAN SVC AUTH LOUISIANA MOTOR VEHICLE COMMISSION -	9,269,308	213,181	242,343	307,100	0	(17,841)	(887,004)	(341,580)	(283,135)
20-11-14	used own act val report	1,653,511	38,028	43,231	0	0	(3,183)	(158,229)	(148,113)	(5,282)
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	2,505,159	57,615	65,497	5,571	0	(4,822)	(239,725)	(238,113)	(31,756)
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	721,866	16,602	18,873	23,335	2,883	(1,389)	(69,077)	(73,598)	(19,194)
20-11-4	STATE PLUMBING BOARD OF LOUISIANA LOUISIANA STATE BOARD OF PRIVATE	393,935	9,060	10,299	51,210	0	(758)	(37,697)	(50,643)	(9,146)
20-11-58	INVESTIGATORS EXAMINERS IMPERIAL CALCASIER HUMAN SERVICE	69,462	1,598	1,816	4,482	16,622	(134)	(6,647)	(23,041)	(1,480)
20-12	AUTHORITY NATCHITOCHES LEVEE AND DRAINAGE	7,304,254	167,987	190,967	186,308	0	(14,059)	(698,963)	(47,210)	(224,542)
20-14-10	DISTRICT N LAFOURCHE LEVEE DISTRICT (12/31 YE	1,394,284	32,067	36,453	301,713	24,665	(2,684)	(133,423)	(13,940)	0
20-14-13	but used current year figures)	81,642	1,878	2,135	17,158	0	(157)	(7,813)	0	(4,538)
20-14-14	PONTCHARTRAIN LEVEE DISTRICT RED RIVER, ATCHAFALAYA, AND BAYOU	7,733,150	177,851	202,181	411,101	0	(14,884)	(740,005)	(19,868)	(136,730)
20-14-16	BOUEF LEVEE DISTRICT	5,039,801	115,908	131,764	26,664	0	(9,700)	(482,271)	(493,593)	(59,004)

OGB (OPEB Spreadsheet for GASB 75)
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Exhibit A

		Deferred Outflows of Resources					Deferred Inflows of Resources				
OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance -DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance -DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	1,710,240	39,333	44,714	126,415	0	(3,292)	(163,657)	0	(74,569)	
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	12,542,049	288,449	327,908	232,481	20,607	(24,140)	(1,200,180)	(82,617)	(15,681)	
20-14-5	CADDO LEVEE DISTRICT	815,175	18,748	21,313	5,108	2,525	(1,569)	(78,006)	(131,986)	(7,132)	
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	483,745	11,125	12,647	26,914	0	(931)	(46,291)	(8,196)	(28,458)	
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	3,316,770	76,281	86,716	39,402	0	(6,384)	(317,390)	(174,256)	(136,969)	
20-18	LOUISIANA HOUSING CORPORATION METROPOLITAN HUMAN SERVICES AUTHORITY	11,319,298	260,328	295,940	674,592	0	(21,787)	(1,083,172)	(398,373)	(438,945)	
20-26	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	16,770,940	385,708	438,471	756,252	98,492	(32,280)	(1,604,854)	(193,695)	(21,441)	
20-26B	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	7,944,186	182,705	207,698	643,346	0	(15,290)	(760,199)	(119,845)	(367,308)	
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	8,450,704	194,354	220,941	707,257	171,803	(16,265)	(808,669)	(568,415)	(196,809)	
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	945,408	21,743	24,717	110,566	17,015	(1,820)	(90,468)	(321,284)	(33,501)	
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	4,599,532	105,783	120,253	1,258,769	675,346	(8,853)	(440,141)	(34,468)	(40,746)	
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	3,158,562	72,642	82,580	10,285	241,813	(6,079)	(302,251)	(386,598)	(68,581)	
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	5,797,902	133,343	151,584	694,372	0	(11,159)	(554,816)	0	(237,510)	
20-28-2	SABINE RIVER AUTHORITY	1,706,416	39,245	44,614	108,365	89,055	(3,284)	(163,291)	(355,102)	0	
20-31	SOUTH CENTRAL LA HUMAN SERVICES	5,154,596	118,548	134,765	15,376	0	(9,921)	(493,256)	(480,847)	(81,201)	
20-32	AUT	15,884,132	365,312	415,286	548,458	0	(30,573)	(1,519,993)	0	(232,910)	
	CU Subtotal	225,021,232	5,175,167	5,883,111	10,244,246	1,381,928	(433,107)	(21,532,851)	(7,832,554)	(3,996,829)	
20-C-1	LSU System										
	LSU - BATON ROUGE	184,814,810	4,250,476	4,831,927	0	2,671,297	(355,720)	(17,685,397)	(15,060,501)	0	
	LSU - ALEXANDRIA CAMPUS	11,222,532	258,102	293,410	110,520	73,759	(21,600)	(1,073,912)	(3,063,981)	(21,005)	
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	122,280,011	2,812,265	3,196,973	2,750,646	0	(235,357)	(11,701,284)	(2,619,277)	(299,496)	
	LSU - EUNICE CAMPUS	3,598,712	82,765	94,087	119,604	49,948	(6,927)	(344,370)	(223,239)	0	
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0	0	0	
	LSU - AGRICULTURAL CENTER	60,625,405	1,394,298	1,585,033	2,290,934	1,259,924	(116,688)	(5,801,398)	(3,332,154)	0	
	PENNINGTON BIOMEDICAL RESEARCH CTR.	6,312,950	145,189	165,050	997,765	3,329	(12,151)	(604,102)	(293,143)	(219,925)	
	LSUHSC - HEALTH CARE SERVICES DI VISION	8,501,037	195,512	222,257	56,956	320,079	(16,362)	(813,486)	(457,622)	0	
	E A CONWAY MEDICAL CENTER	24,133,848	555,044	630,972	0	1,331,262	(46,451)	(2,309,429)	(3,362,639)	0	

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources			
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
	EARL K LONG MEDICAL CENTER	27,257,600	626,886	712,642	909	1,256,236	(52,464)	(2,608,349)	(2,073,837)	0
	HUEY P LONG MEDICAL CENTER	10,594,402	243,656	276,987	4,864	604,399	(20,391)	(1,013,805)	(1,520,206)	0
	UNIVERSITY MEDICAL CENTER	17,185,840	395,250	449,319	0	803,996	(33,078)	(1,644,556)	(981,850)	0
	W O MOSS REGIONAL MEDICAL CENTER	5,081,037	116,857	132,842	0	314,372	(9,780)	(486,217)	(681,469)	0
	LALLIE KEMP REGIONAL MEDICAL CENTER	18,557,260	426,790	485,174	0	0	(35,718)	(1,775,791)	(557,779)	(109,259)
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	5,329,968	122,582	139,350	427,281	308,590	(10,259)	(510,038)	(389,045)	0
	LEONARD t CHABERT MEDICAL CENTER	11,781,485	270,957	308,023	0	624,051	(22,676)	(1,127,400)	(1,890,773)	0
	MEDICAL CENTER OF LA - NEW ORLEANS	94,408,478	2,171,260	2,468,281	0	4,766,045	(181,711)	(9,034,186)	(7,726,515)	0
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	128,123,548	2,946,658	3,349,751	0	3,242,095	(246,604)	(12,260,466)	(5,233,210)	0
	LSU - SHREVEPORT	10,939,429	251,591	286,008	729,081	151,348	(21,056)	(1,046,822)	(1,878,278)	0
	Total - LSU	750,748,353	17,266,138	19,628,085	7,488,559	17,780,728	(1,444,993)	(71,841,009)	(51,345,518)	(649,685)
20-C-2	University of Louisiana System:									
	GRAMBLING STATE UNIVERSITY	49,307,751	1,134,008	1,289,136	0	415,604	(94,904)	(4,718,383)	(4,508,780)	0
	LA TECH UNIVERSITY	117,287,349	2,697,441	3,066,442	385,040	0	(225,747)	(11,223,523)	(1,930,706)	(271,990)
	MCNEESE STATE UNIVERSITY	73,217,897	1,683,907	1,914,259	754,601	0	(140,925)	(7,006,406)	(1,659,544)	(319,093)
	NICHOLLS STATE UNIVERSITY	84,432,703	1,941,831	2,207,467	565,057	0	(162,511)	(8,079,579)	(756,698)	(131,704)
	NORTHWESTERN STATE UNIVERSITY	82,290,036	1,892,553	2,151,448	2,487,717	0	(158,387)	(7,874,542)	(1,977,687)	(1,267,247)
	SOUTHEASTERN LA UNIVERSITY	138,053,915	3,175,043	3,609,377	1,759,380	0	(265,717)	(13,210,728)	(2,048,116)	(1,881,348)
	UNIVERSITY OF LA @ LAFAYETTE	196,488,341	4,518,951	5,137,127	4,790,511	0	(378,188)	(18,802,466)	0	(2,775,915)
	UNIVERSITY OF LA @ MONROE	96,593,344	2,221,509	2,525,403	166,338	133,317	(185,917)	(9,243,261)	(2,015,363)	(156,020)
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	2,919,686	67,149	76,334	383,374	0	(5,620)	(279,392)	0	(74,584)
	UNIVERSITY OF NEW ORLEANS	101,249,377	2,328,591	2,647,134	590,418	0	(194,878)	(9,688,809)	(4,850,193)	(488,320)
	Total - ULS	941,840,400	21,660,982	24,624,128	11,882,436	548,922	(1,812,795)	(90,127,090)	(19,747,085)	(7,366,222)
20-C-3	Southern University System:									
	SOUTHERN UNIVERSITY - BATON ROUGE	130,223,954	2,994,965	3,404,665	0	117,143	(250,647)	(12,461,460)	(1,569,402)	(178,239)
	SOUTHERN UNIVERSITY - NEW ORLEANS	21,892,175	503,489	572,364	581,757	14,925	(42,137)	(2,094,918)	(2,687,359)	(234,249)
	SOUTHERN UNIVERSITY-SHREVEPORT	18,231,654	419,302	476,661	270,932	0	(35,091)	(1,744,633)	(750,880)	(119,725)
	Total Southern	170,347,783	3,917,755	4,453,691	852,689	132,068	(327,875)	(16,301,010)	(5,007,641)	(532,213)
20-C-5	BOARD OF REGENTS	27,095,306	623,153	708,398	1,721,147	0	(52,151)	(2,592,818)	0	(460,446)
	TOTAL OGB PLAN - COMPONENT UNITS	2,115,053,074	48,643,196	55,297,414	32,189,078	19,843,647	(4,070,920)	(202,394,778)	(83,932,798)	(13,005,396)

OGB (OPEB Spreadsheet for GASB 75)
 Schedule of Employer OPEB Amounts
 As of the Valuation dated July 1, 2020
 For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	**Ending Total OPEB Liability at 6/30/21 (dollars)	Deferred Outflows of Resources				Deferred Inflows of Resources			
			Ending Balance - DO - Differences between Expected and Actual Experience (dollars)	Ending Balance - DO - Changes in Assumptions (dollars)	***Ending Balance - DO - Changes in employer's proportionate share (dollars)	Ending Balance - DO - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)	Ending Balance - DI - Differences between Expected and Actual Experience (dollars)	Ending Balance - DI - Changes in Assumptions (dollars)	***Ending Balance - DI - Changes in employer's proportionate share (dollars)	Ending Balance - DI - Difference between Proportionate Share of Employer Benefit Payments & Actual Benefit Payments (dollars)
FIDUCIARY FUNDS										
8C01	Louisiana School Employees' Retirement System (571) - LSERS	6,187,067	142,294	161,759	217,790	4,526	(11,908)	(592,056)	(502,987)	(3,399)
8C02	Louisiana State Employees' Retirement System (572) - LASERS	18,605,250	427,894	486,429	619,904	0	(35,810)	(1,780,383)	0	(503,128)
8C03	Louisiana Teachers' Retirement System (573) - TRSL	26,231,642	603,290	685,818	963,672	0	(50,489)	(2,510,172)	(39,916)	(366,707)
8C04	Louisiana State Police Retirement System (575) - LSPRS	407,577	9,374	10,656	106,399	0	(784)	(39,002)	(23,870)	(14,499)
	Subtotal	51,431,536	1,182,852	1,344,662	1,907,766	4,526	(98,992)	(4,921,614)	(566,772)	(887,732)
	TOTAL	8,284,688,307	190,535,983	216,600,634	210,857,515	64,402,340	(15,945,843)	(792,782,778)	(210,857,517)	(64,402,338)

OPEB valuation measurement period beginning 7/1/19 thru 6/30/20, which is used for financial statement reporting beginning 7/1/20 thru 6/30/21 for agencies with a 6/30/21 FYE or for financial statement reporting 1/1/20 -12/31/20 for calendar year-end agencies.

Calendar year-end entities, which record six months of benefit pmt instead of twelve.

This is the GASB 75 ending OGB OPEB liability in the FY 2020 ACFR ending 6/30/20.

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Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
PRIMARY GOVERNMENT									
01-100	EXECUTIVE OFFICE	48,422	229,533	(23,985)	253,970	7,011,049	4,878,496	4,815,233	7,126,707
	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0	0
01-101	INSPECTOR GENERAL	18,223	219,451	4,225	241,899	2,559,561	1,885,568	1,883,295	2,562,185
01-102	MENTAL HEALTH ADVOCACY SERVICE	22,962	68,088	(41,520)	49,530	3,371,240	2,276,340	2,228,845	3,453,725
01-103	LOUISIANA TAX COMMISSION	42,479	(356,716)	15,556	(298,682)	5,894,024	4,448,522	4,450,790	5,895,441
01-106	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	832,237	855,157	336,996	2,024,390	116,632,139	86,367,756	86,344,505	116,761,376
01-107	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	130,450	26,295	(427,758)	(271,013)	19,501,110	12,701,054	12,394,053	20,026,488
01-111	DEPARTMENT OF MILITARY AFFAIRS	222,961	71,320	(482,742)	(188,460)	32,367,225	22,365,694	22,140,696	32,777,833
01-112	LOUISIANA PUBLIC DEFENDER BOARD	12,065	40,661	(14,200)	38,525	1,752,522	1,209,056	1,194,303	1,777,680
01-116	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION								
01-129	OF CRIMINAL JUSTICE	56,698	232,347	(12,603)	276,443	7,962,916	5,870,954	5,852,320	7,998,525
01-133	OFFICE OF ELDERLY AFFAIRS	69,688	331,311	(56,623)	344,376	10,004,557	7,068,073	7,021,503	10,095,148
01-254	LOUISIANA STATE RACING COMMISSION	20,179	(173,125)	(28,446)	(181,392)	2,792,802	2,115,042	2,114,163	2,796,832
01-255	OFFICE OF FINANCIAL INSTITUTIONS	146,210	66,346	76,736	289,292	20,435,108	15,216,356	15,213,933	20,453,871
03-130	DEPARTMENT OF VETERANS AFFAIRS	65,953	(182,501)	10,179	(106,369)	9,129,637	6,921,989	6,944,632	9,110,143
03-131	LOUISIANA VETERANS HOME	87,207	(134,684)	(134,133)	(181,610)	12,342,106	8,966,074	8,960,249	12,362,961
03-132	NORTHEAST LOUISIANA VETERANS HOME	32,834	(440,266)	(75,759)	(483,191)	4,678,112	3,352,779	3,335,521	4,712,160
03-134	SOUTHWEST LOUISIANA VETERANS HOME	43,210	160,264	(115,165)	88,309	6,333,052	4,288,769	4,211,176	6,462,384
03-135	NORTHWEST LOUISIANA VETERANS HOME	31,098	22,854	(113,984)	(60,032)	4,651,544	3,021,195	2,952,742	4,771,110
03-136	SOUTHEAST LOUISIANA VETERANS HOME	28,597	(17,213)	(76,194)	(64,810)	4,153,627	2,861,087	2,826,309	4,214,292
04-139	SECRETARY OF STATE	561,795	211,985	(638,514)	135,266	79,710,190	57,637,583	57,374,734	80,222,460
04-141	OFFICE OF THE ATTORNEY GENERAL	378,424	539,057	(517,285)	400,196	54,644,477	38,181,581	37,765,968	55,368,376
04-146	LIEUTENANT GOVERNOR	11,643	56,298	5,392	73,333	1,634,759	1,206,238	1,206,229	1,636,872
04-147	STATE TREASURER	90,559	181,548	(81,524)	190,583	12,884,410	9,264,185	9,229,013	12,942,913
04-158	PUBLIC SERVICE COMMISSION	89,074	(304,069)	12,762	(202,233)	12,543,727	9,200,549	9,169,158	12,613,637
04-160	AGRICULTURE AND FORESTRY	1,132,215	(1,050,081)	239,389	321,523	158,266,672	117,817,800	117,988,218	158,183,105
	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	19,708	578,876	(35,395)	563,189	2,925,160	1,933,548	1,884,075	3,010,389
04-165	COMMISSIONER OF INSURANCE	339,747	18,153	(158,568)	199,332	47,841,927	35,089,082	34,989,101	48,028,159
05-251	DED-OFFICE OF SECRETARY DED - OFFICE OF BUSINESS DEVELOPMENT	56,216	(376,262)	106,214	(213,832)	7,860,562	5,846,108	5,867,071	7,845,983
05-252	DEVELOPMENT	33,491	102,845	(116,601)	19,735	5,015,864	3,254,544	3,152,684	5,189,643
12-440	OFFICE OF REVENUE	1,086,296	947,851	264,122	2,298,268	153,061,643	112,198,062	112,049,662	153,444,714
17-560	STATE CIVIL SERVICE	181,914	842,060	(72,332)	951,641	25,936,895	18,575,331	18,481,883	26,117,970

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For FYE 6/30/21

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17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	27,323	217,193	(17,971)	226,544	3,911,877	2,777,896	2,753,101	3,953,372
17-562	ETHICS ADMINISTRATION	28,552	190,814	(34,581)	184,785	4,079,458	2,906,227	2,879,266	4,123,953
17-565	BOARD OF TAX APPEALS	7,729	73,788	(5,309)	76,208	1,123,196	775,750	769,347	1,136,107
20-906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0	0
23-CA5	COURT OF APPEAL, FIFTH CIRCUIT	57,941	(128,335)	(40,981)	(111,374)	8,088,459	6,035,226	6,010,928	8,125,148
23-CA1	COURT OF APPEAL, FIRST CIRCUIT	88,525	162,068	(10,791)	239,801	12,446,604	9,155,269	9,060,923	12,603,937
23-CA4	COURT OF APPEAL, FOURTH CIRCUIT	63,949	30,463	(13,300)	81,112	9,000,196	6,602,611	6,513,305	9,140,907
23-CA2	COURT OF APPEAL, SECOND CIRCUIT	31,357	41,975	(35,008)	38,324	4,460,642	3,206,888	3,144,221	4,560,552
23-CA3	COURT OF APPEAL, THIRD CIRCUIT	71,453	106,362	(68,112)	109,702	9,922,082	7,469,637	7,389,986	10,046,198
23-949	SUPREME COURT	80,962	77,246	(79,754)	78,454	11,326,384	8,412,002	8,313,084	11,489,934
23-CA1	JUDGES - 1ST CIRCUIT COURT OF APPEAL	18,681	(107,216)	32,477	(56,058)	2,488,798	2,027,681	2,031,334	2,484,680
23-CA4	JUDGES - 4TH CIRCUIT COURT OF APPEAL	21,574	(25,100)	12,698	9,171	2,896,746	2,325,509	2,336,542	2,883,055
23-CA2	JUDGES - 2NO CIRCUIT COURT OF APPEAL	10,438	(56,504)	14,813	(31,253)	1,413,097	1,115,625	1,112,714	1,417,361
23-CA3	JUDGES - 3RD CIRCUIT COURT OF APPEAL	11,765	(9,947)	(3,517)	(1,698)	1,579,043	1,268,116	1,261,988	1,588,195
23-CA5	JUDGES - 5TH CIRCUIT COURT OF APPEAL	6,615	(62,959)	8,182	(48,162)	887,456	712,764	706,857	896,597
21-800	OFFICE OF GROUP BENEFITS	200,001	(499,043)	481,273	182,232	27,416,833	21,170,310	21,439,215	27,036,743
21-804	OFFICE OF RISK MANAGEMENT	84,649	(346,043)	82,377	(179,017)	11,667,246	8,919,221	8,965,770	11,605,659
SA-951	HOUSE OF REPRESENTATIVES	41,037	71,038	147,485	259,560	5,696,665	4,297,638	4,423,536	5,541,244
SA-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	498	(3,222)	1,413	(1,310)	65,783	54,446	56,703	62,936
SA-955	LEGISLATIVE FISCAL OFFICE	2,563	(24,316)	14,895	(6,858)	357,801	266,710	274,581	346,147
SA-962	LOUISIANA STATE LAW INSTITUTE	8,190	(17,663)	16,489	7,016	1,140,864	854,153	850,560	1,148,091
SA 954	OFFICE OF THE LEGISLATIVE AUDITOR	149,366	(764,037)	(63,214)	(677,885)	21,340,814	15,235,929	15,208,126	21,433,423
SA 952	SENATE	40,230	(252,426)	(4,818)	(217,013)	5,575,411	4,219,298	4,307,047	5,467,230
06-261	DCRT - OFFICE OF THE SECRETARY	52,220	191,394	1,288	244,901	7,400,440	5,364,271	5,348,080	7,431,506
06-262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	88,311	17,199	5,986	111,496	12,146,357	9,318,698	9,345,826	12,112,352
06-263	DCRT - OFFICE OF STATE MUSEUMS	52,246	127,871	(49,361)	130,757	7,350,650	5,397,092	5,374,376	7,392,843
06-264	DCRT- OFFICE OF STATE PARKS	241,990	112,432	(200,982)	153,439	34,304,731	24,841,112	24,767,439	34,446,425
06-265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	28,703	(44,626)	(5,984)	(21,907)	4,012,167	2,983,156	2,966,409	4,041,453
06-267	DCRT - OFFICE OF TOURISM	49,577	(48,437)	2,913	4,053	6,887,187	5,185,168	5,180,101	6,911,192
07-273	DOTD - ADMINISTRATION	368,135	(174,116)	249,934	443,954	51,293,953	38,411,514	38,484,191	51,247,766
07-276	DOTD - ENGINEERING & OPERATIONS	6,705,868	(5,551,764)	1,726,138	2,880,242	941,643,044	695,310,178	695,866,782	942,135,874
08-400	DPSC - CORRECTIONS - ADMINISTRATION	3,253,015	2,785,321	6,905,573	12,943,910	448,464,391	343,089,973	347,361,047	442,081,923
08-402	DPSC - LOUISIANA STATE PENITENTIARY	752,546	584,985	(2,697,992)	(1,360,461)	112,222,390	73,557,898	72,029,122	114,765,007
08-403	DPSC - OFFICE OF JUVENILE JUSTICE	906,340	(256,165)	237,040	887,215	127,496,074	93,801,155	93,794,204	127,669,090

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For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
08-405	DPSC - AVOYELLES CORRECTIONAL CENTER	190,071	(583,461)	(712,051)	(1,105,442)	28,465,937	18,515,756	18,146,872	29,089,656
08-406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	152,683	776,521	(521,455)	407,749	22,832,689	14,873,687	14,507,374	23,445,188
08-408	DPSC - ALLEN	19,062	556,101	(36,006)	539,157	3,004,430	1,761,625	1,691,285	3,133,387
08-409	DPSC - DIXON CORRECTIONAL CENTER	323,715	396,843	(1,174,800)	(454,242)	48,111,504	31,756,202	31,191,676	49,037,608
08-413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	288,963	113,702	(1,064,993)	(662,329)	42,509,007	28,605,105	28,026,533	43,450,326
08-414	DPSC - DAVID WADE CORRECTIONAL CENTER	173,064	520,855	(613,751)	80,168	25,683,721	17,006,018	16,672,061	26,232,134
08-415	DPSC - ADULT PROBATION AND PAROLE	671,763	2,422,524	(2,323,059)	771,228	99,778,149	65,861,613	64,347,970	102,271,591
08-416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	189,675	104,959	(710,762)	(416,129)	28,580,398	18,361,236	17,961,064	29,260,023
08-418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	231,464	26,440	124,908	382,811	32,348,481	24,088,050	24,103,409	32,365,128
08-419	DPSC - OFFICE OF STATE POLICE	3,590,252	10,063,598	(3,348,744)	10,305,105	510,071,320	368,305,316	364,970,490	515,137,950
08-420	DPSC - OFFICE OF MOTOR VEHICLES	787,152	(423,546)	(5,603)	358,002	110,489,604	81,561,007	81,543,113	110,597,752
08-422	DPSC - OFFICE OF STATE FIRE MARSHALL	165,888	230,070	(263,069)	132,888	23,664,637	16,944,500	16,857,455	23,817,613
08-423	DPSC - LOUISIANA GAMING CONTROL BOARD	8,735	146,703	(11,508)	143,930	1,226,991	906,421	910,814	1,217,720
08-424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	9,512	(18,191)	(12,286)	(20,965)	1,349,133	973,859	962,394	1,367,186
08-425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	20,891	(8,609)	(21,272)	(8,990)	2,915,824	2,178,163	2,175,366	2,921,677
17-563	STATE POLICE COMMISSION	4,985	(37,919)	(1,689)	(34,622)	723,515	500,309	492,797	735,441
09-303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	5,167	(91,703)	(10,685)	(97,221)	756,695	514,234	507,493	771,278
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	1,515,937	2,160,546	(309,316)	3,367,167	213,740,026	156,424,757	156,350,885	214,037,098
09-307	DHH-OFFICE OF THE SECRETARY	645,100	935,035	15,928	1,596,064	89,797,500	67,344,370	67,496,192	89,615,927
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	545,907	153,334	146,127	845,368	76,125,583	56,896,958	57,044,903	75,995,933
09-324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	5,124	72,612	(13,341)	64,394	755,787	504,782	490,783	778,635
09-326	DHH - OFFICE OF PUBLIC HEALTH	1,827,794	(531,272)	658,607	1,955,129	255,485,148	190,136,337	190,399,568	255,371,099
09-330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	2,328,725	(4,673,547)	2,783,331	438,508	323,068,080	244,018,828	245,360,491	321,514,396
09-340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	1,963,180	(1,655,829)	1,370,365	1,677,717	275,174,368	203,800,622	204,639,627	274,468,636
10-360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	5,586,892	2,789,427	1,723,378	10,099,697	782,057,259	580,363,615	580,824,289	782,154,924

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

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01-109	OFFICE OF COASTAL PROTECTION AND RESTORATION	175,010	792,208	(390,374)	576,845	25,356,363	17,584,950	17,329,065	25,779,611
11-431	DNR - OFFICE OF THE SECRETARY	115,487	17,041	117,253	249,782	15,907,760	12,177,852	12,230,692	15,839,092
11-432	DNR - OFFICE OF CONSERVATION	208,660	(274,438)	12,079	(53,700)	29,122,455	21,739,535	21,690,985	29,226,685
11-434	DNR - OFFICE OF MINERAL RESOURCES	102,305	163,464	24,567	290,336	14,271,074	10,659,423	10,639,601	14,312,028
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	61,264	158,239	(59,746)	159,757	8,781,942	6,220,005	6,159,648	8,880,982
13-850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0	0	0	0	0	0	0
13-856	DEQ	1,079,895	1,323,590	(945,896)	1,457,589	152,664,858	111,147,622	110,642,176	153,543,664
14-474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	1,672,329	(69,183)	1,540,041	3,143,188	230,545,337	176,147,691	177,232,103	229,185,247
16-511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	34,588	(256,879)	91,888	(130,402)	5,138,446	3,389,329	3,315,297	5,260,482
16-512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	977,604	1,635,901	(408,517)	2,204,988	136,582,768	101,837,291	101,936,154	136,551,233
16-513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	200,748	103,758	(156,294)	148,212	29,644,087	19,793,337	19,371,197	30,340,228
16-514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	215,494	786,958	(125,975)	876,477	32,208,491	20,994,576	20,486,767	33,062,115
19-653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	321,547	(112,246)	189,229	398,530	44,823,710	33,534,897	33,521,422	44,923,293
19-655	LOUISIANA SPECIAL EDUCATION CENTER	56,685	(3,291,322)	(340,407)	(3,575,044)	7,700,599	6,053,252	6,163,145	7,546,199
19-657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	86,453	16,392	(63,805)	39,040	12,264,633	8,860,075	8,746,618	12,451,449
19-658	THRIVE ACADEMY	7,285	189,173	(16,475)	179,984	1,130,010	682,731	646,022	1,196,773
19-662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	88,554	40,789	(37,231)	92,112	12,284,339	9,272,580	9,280,768	12,274,289
19-666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	19,769	103,179	8,682	131,629	2,778,562	2,044,065	2,045,845	2,778,273
19-673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	66,358	336,051	(110,713)	291,696	9,452,892	6,776,948	6,673,798	9,623,343
19-678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	640,849	(682,349)	494,447	452,947	89,813,468	66,508,904	66,392,170	90,151,170
19-682	DOE - RECOVERY SCHOOL DISTRICT	20,723	(530,940)	23,386	(486,830)	2,888,299	2,158,880	2,208,887	2,825,095
19-699	DOE - SPECIAL SCHOOL DISTRICTS	274,809	459,726	440,002	1,174,537	37,871,419	28,952,606	29,130,077	37,624,108
16-9	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0	0	0	0	0
	Government-Wide Entry Subtotals	47,123,018	13,539,917	411,934	61,074,869	6,633,952,754	4,871,828,455	4,867,886,116	6,647,453,647
6-4	DIVISION OF ADMINISTRATIVE LAW	53,545	151,410	(34,892)	170,064	7,533,638	5,533,969	5,505,950	7,579,507
6-6	OFFICE OF AIRCRAFT SERVICES	7,447	64,430	(2,933)	68,944	1,041,508	775,530	781,124	1,031,224

OGB (OPEB Spreadsheet for GASB 75)
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For FYE 6/30/21

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6-7	OFFICE OF TECHNOLOGY SERVICES (815)	946,741	2,547,464	(1,819,156)	1,675,048	135,461,101	96,315,106	95,412,283	136,866,814
6-7	Administrative Services (now part of 815)	25,251	(320,109)	(28,638)	(323,495)	3,454,587	2,681,198	2,711,641	3,407,519
6-7	Office of Telecommunication Services (now part of 815)	51,379	(201,331)	(52,836)	(202,787)	6,929,563	5,518,449	5,591,172	6,824,491
6-9	OFFICE OF STATE PROCUREMENT	66,638	101,144	(134,094)	33,688	9,559,466	6,764,203	6,690,412	9,681,351
	Subtotal Internal Service Totals	1,151,002	2,343,009	(2,072,549)	1,421,462	163,979,863	117,588,455	116,692,582	165,390,906
7-13	LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)								
	BATON ROUGE COMMUNITY COLLEGE	274,290	(106,430)	(253,814)	(85,954)	39,021,849	28,039,880	27,757,954	39,544,062
	BOSSIER PARISH COMMUNITY COLLEGE	192,540	107,911	(309,872)	(9,421)	27,604,720	19,531,253	19,291,233	28,028,952
	DELGADO COMMUNITY COLLEGE	614,515	(184,444)	(147,236)	282,835	85,860,486	63,892,753	63,474,224	86,587,390
	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	83,002	294,753	(53,423)	324,332	11,798,279	8,496,382	8,429,525	11,935,995
	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	107,257	817,147	(160,771)	763,632	15,607,074	10,722,002	10,514,258	15,969,078
	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	164,768	(827,096)	207,284	(455,044)	22,804,076	17,310,755	17,396,317	22,719,835
	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	95,776	247,073	(46,519)	296,330	13,762,366	9,697,952	9,558,008	14,022,374
	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	83,158	(427,532)	211,245	(133,129)	11,409,772	8,802,288	8,862,265	11,348,080
	LOUISIANA DELTA COMMUNITY COLLEGE	166,709	(511,740)	57,035	(287,996)	23,392,963	17,272,192	17,240,690	23,506,024
	NUNEZ COMMUNITY COLLEGE	100,759	581,430	(68,394)	613,794	14,345,711	10,300,414	10,208,921	14,507,031
	RIVER PARISHES COMMUNITY COLLEGE	73,999	721,638	(90,629)	705,008	10,518,400	7,568,020	7,489,971	10,650,207
	SOUTH LA COMMUNITY COLLEGE	322,897	(1,101,915)	195,614	(583,404)	45,229,120	33,523,847	33,377,840	45,559,601
	SOWELA TECHNICAL COMMUNITY COLLEGE	132,802	165,827	(66,468)	232,160	18,951,207	13,548,241	13,442,163	19,170,328
	Total LCTCS	2,412,473	(223,379)	(525,951)	1,663,143	340,306,023	248,705,979	247,043,369	343,548,957
7-10	FEDERAL PROPERTY ASSISTANCE	14,048	(87,705)	18,546	(55,111)	1,977,582	1,452,489	1,460,943	1,967,287
7-11	LOUISIANA PROPERTY ASSISTANCE AGENCY	34,833	113,109	(14,894)	133,048	4,930,574	3,584,431	3,571,282	4,956,562
7-12	PRISON ENTERPRISES	103,982	(47,917)	(59,446)	(3,382)	14,681,091	10,722,920	10,731,830	14,681,683
	Total Proprietary Funds	152,862	(22,513)	(55,793)	74,555	21,589,247	15,759,840	15,764,055	21,605,532
7-15-1	BARBERS EXAMINERS BOARD	5,922	24,748	(12,109)	18,562	839,876	607,176	601,712	848,711
7-15-3	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	940	2,965	(3,408)	496	145,234	88,352	87,510	146,523

OGB (OPEB Spreadsheet for GASB 75)
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7-15-4	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0	0
7-15-5	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	3,153	2,522	(1,447)	4,228	440,365	327,568	324,290	445,397
7-15-6	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	5,089	(28,408)	3,215	(20,104)	710,612	529,507	531,639	710,354
7-15-10A	LOUISIANA BEHAVIOR ANALYST BOARD	96	1,365	(306)	1,155	13,914	9,703	9,741	13,870
7-15-11	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	1,663	43,682	(4,289)	41,057	246,221	163,079	159,035	252,437
7-15-12	LOUISIANA BOARD OF PHARMACY	16,461	31,306	(14,155)	33,613	2,364,459	1,668,725	1,648,383	2,400,368
7-15-13	LOUISIANA CEMETERY BOARD	2,488	(39,229)	(5,615)	(42,356)	336,560	265,926	264,233	339,657
7-15-14	LOUISIANA TAX FREE SHOPPING COMMISSION	4,767	37,625	(15,713)	26,679	686,963	480,643	471,241	700,928
7-15-17	LOUISIANA REAL ESTATE COMMISSION	29,869	168,831	(11,617)	187,082	4,251,308	3,052,189	3,047,018	4,263,722
7-15-21	LOUISIANA STATE BOARD OF DENTISTRY	5,088	(10,264)	(9,935)	(15,110)	739,618	509,441	502,917	750,436
7-15-23	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	3,534	11,389	(5,774)	9,150	506,160	358,907	356,233	511,829
7-15-26	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	48,626	97,962	(83,137)	63,450	6,857,418	5,011,106	4,988,154	6,893,494
7-15-27	LOUISIANA STATE BOARD OF NURSING	41,769	298,516	(73,218)	267,067	5,992,739	4,235,145	4,181,252	6,082,109
7-15-30	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	12,438	(34,785)	(4,208)	(26,556)	1,748,369	1,287,859	1,284,408	1,756,356
7-15-31	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	5,342	29,181	(17,673)	16,851	781,246	531,299	523,328	794,075
7-15-32	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	1,073	16,453	(2,844)	14,682	164,508	101,590	96,954	172,411
7-15-35	RADIOLOGIC TECHNOLOGY BOARD	519	3,550	(1,799)	2,270	70,755	55,178	55,688	69,991
7-15-36	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	6,195	(10,772)	10,144	5,567	862,966	646,774	650,777	857,777
7-15-38	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	753	(3,236)	775	(1,708)	104,734	78,603	77,807	106,081
7-15-39	STATE BOARD OF VETERINARY MEDICINE	109	(8,355)	(1,337)	(9,584)	16,127	10,703	10,411	16,615
7-15-45	CHIROPRACTIC EXAMINERS BOARD	1,525	(3,639)	(5,991)	(8,105)	214,063	156,845	150,199	224,293
7-15-49	LA BD OF DIETETICS & NUTRITION	78	2,265	(146)	2,196	11,820	7,383	7,020	12,443
7-15-51	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	1,246	(3,130)	(3,522)	(5,406)	196,490	114,823	109,800	205,870
7-15-54	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	2,613	14,934	(6,308)	11,239	388,205	255,833	247,959	401,261
7-15-57	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	2,595	(12,465)	(5,793)	(15,663)	361,291	270,767	270,032	362,124

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7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	803	2,398	(3,196)	5	116,742	80,064	78,040	119,829
	Subtotal Enterprise Boards	204,754	635,408	(279,406)	560,757	29,168,763	20,905,188	20,735,781	29,458,961
	Total LCTCS & Proprietary Fd & Ent Boards	2,770,089	389,516	(861,150)	2,298,455	391,064,033	285,371,007	283,543,205	394,613,450
TOTAL FOR PRIMARY GOVERNMENT		51,044,109	16,272,441	(2,521,764)	64,794,786	7,188,996,650	5,274,787,917	5,268,121,903	7,207,458,003
COMPONENT UNITS									
20-1	CAPITAL AREA HUMAN SERVICES AUTHORITY	238,447	619,672	(185,690)	672,429	33,709,574	24,531,576	24,449,511	33,855,046
20-1A	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	146,696	71,982	(100,671)	118,007	20,793,807	15,054,674	15,013,348	20,874,648
20-1B	ACADIANA AREA HUMAN SERVICES DISTRICT	117,023	21,309	(94,715)	43,616	16,662,168	11,955,314	11,891,731	16,768,360
20-1C	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	74,834	164,181	(106,172)	132,843	10,622,230	7,667,603	7,620,689	10,694,698
20-2	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	42,640	(379,690)	(33,837)	(370,887)	5,910,116	4,469,302	4,472,942	5,909,917
20-7	HEALTH EDUCATION AUTHORITY OF LOUISIANA	0	(51,493)	(2,879)	(54,372)	0	0	0	0
20-9	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	116,671	(225,941)	(65,282)	(174,551)	16,509,545	11,995,935	11,936,500	16,621,364
20-27	NORTHEAST DELTA HUMAN SVC AUTH	77,334	(37,926)	(155,407)	(115,999)	10,977,988	7,925,863	7,881,709	11,047,233
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	13,795	(79,584)	(4,303)	(70,092)	1,957,547	1,415,300	1,404,303	1,980,292
20-11-16	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	20,901	(74,408)	(20,494)	(74,001)	2,975,822	2,138,287	2,128,340	2,994,712
20-11-29	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	6,023	(21,712)	(3,875)	(19,565)	841,116	627,503	636,347	830,977
20-11-4	STATE PLUMBING BOARD OF LOUISIANA	3,287	(13,983)	(5,186)	(15,882)	489,827	322,527	318,946	500,147
20-11-58	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	580	(4,108)	3,948	419	86,894	56,163	57,225	85,575
20-12	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	60,939	48,415	(112,226)	(2,871)	8,717,502	6,200,180	6,143,948	8,808,266
20-14-10	NATCHITOCHES LEVEE AND DRAINAGE DISTRICT	11,632	80,650	13,588	105,871	1,576,821	1,244,561	1,255,244	1,561,548
20-14-13	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	681	7,515	(2,093)	6,103	98,370	68,595	67,718	100,102
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	64,518	141,338	(50,627)	155,228	9,028,042	6,705,257	6,699,416	9,051,339
20-14-16	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	42,047	(159,128)	(31,690)	(148,771)	6,000,951	4,291,701	4,289,263	6,013,367

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	Total OPEB Liability Assuming +1% Change in Discount Rate	Total OPEB Liability Assuming -1% Change in Healthcare Cost Trend Rate	Total OPEB Liability Assuming +1% Change in Healthcare Cost Trend Rate
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	14,269	49,539	(37,649)	26,159	2,115,355	1,405,281	1,375,557	2,165,570
20-14-2	ATCHAFALAYA BASIN LEVEE DISTRICT	104,638	44,842	(10,206)	139,274	14,616,122	10,900,084	10,917,382	14,601,411
20-14-5	CADDO LEVEE DISTRICT	6,801	(48,449)	1,198	(40,450)	961,081	700,537	703,493	960,991
20-14-7	FIFTH LOUISIANA LEVEE DISTRICT	4,036	10,552	(14,139)	449	576,211	410,712	407,719	581,599
20-14-8	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	27,672	(33,040)	(65,352)	(70,720)	4,000,956	2,786,647	2,757,465	4,049,987
20-18	LOUISIANA HOUSING CORPORATION METROPOLITAN HUMAN SERVICES AUTHORITY	94,437	155,669	(212,236)	37,870	13,662,157	9,501,312	9,369,233	13,883,891
20-26	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	139,920	94,816	46,812	281,548	19,492,378	14,588,248	14,566,659	19,530,510
20-26B	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	66,278	110,846	(180,413)	(3,289)	9,433,580	6,770,955	6,698,467	9,544,368
20-28-1	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	70,504	(25,451)	(59,304)	(14,251)	10,023,721	7,217,283	7,260,850	9,998,880
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	7,888	(41,356)	(14,582)	(48,051)	1,137,234	796,212	805,086	1,130,053
20-28-1	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	38,374	534,452	233,828	806,653	5,691,555	3,774,842	3,774,216	5,719,876
20-28-1	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts); SLFPA - West does own OPEB valuation.	26,352	(151,449)	43,123	(81,974)	3,578,496	2,816,600	2,850,426	3,534,008
20-28-2	WEST JEFFERSON LEVEE DISTRICT - combine with WEST; SLFPA - West has own OPEB valuation	48,372	275,501	(115,898)	207,975	7,064,310	4,834,442	4,784,855	7,156,755
20-28-2	SABINE RIVER AUTHORITY	14,237	(40,060)	41,229	15,405	1,926,380	1,525,390	1,550,963	1,890,583
20-31	SOUTH CENTRAL LA HUMAN SERVICES	43,005	(166,970)	(49,757)	(173,723)	5,960,025	4,506,307	4,503,183	5,970,772
20-32	AUT	132,521	230,273	(129,869)	232,925	18,938,024	13,494,158	13,392,032	19,111,809
	CU Subtotal	1,877,350	1,106,803	(1,480,827)	1,503,326	266,135,905	192,699,351	191,984,766	267,528,654
20-C-1	LSU System								
	LSU - BATON ROUGE	1,541,908	(6,110,455)	1,276,156	(3,292,391)	213,696,203	161,716,222	163,270,625	211,962,805
	LSU - ALEXANDRIA CAMPUS	93,629	(1,005,535)	25,555	(886,351)	13,121,405	9,715,845	9,710,187	13,180,728
	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	1,020,181	588,652	(110,564)	1,498,269	143,801,129	105,314,297	104,681,062	145,192,390
	LSU - EUNICE CAMPUS	30,024	5,805	23,712	59,541	4,168,988	3,143,957	3,213,426	4,090,417
	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0	0
	LSU - AGRICULTURAL CENTER	505,797	(180,047)	576,554	902,305	69,811,231	53,249,973	53,997,363	68,976,609
	PENNINGTON BIOMEDICAL RESEARCH CTR.	52,669	262,055	(77,630)	237,094	7,651,172	5,282,513	5,286,927	7,669,932
	LSUHSC - HEALTH CARE SERVICES DIVISION	70,924	(122,618)	148,604	96,910	9,722,046	7,510,677	7,617,672	9,569,607
	E A CONWAY MEDICAL CENTER	201,348	(1,244,724)	669,815	(373,560)	27,577,647	21,347,933	21,826,268	26,907,309

OGB (OPEB Spreadsheet for GASB 75)
Schedule of Employer OPEB Amounts
As of the Valuation dated July 1, 2020
For FYE 6/30/21

Exhibit A

OSRAP #	Employer Name	OPEB Expense (proportionate share of Plan's collective OPEB expense)	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to changes in proportion	OPEB Expense - amortization of employer's Deferred Inflows/Outflows related to differences in proportionate share of benefit payments and actual benefit payments	Total OPEB Expense	Total OPEB Liability Assuming -1% Change in Discount Rate	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
	EARL K LONG MEDICAL CENTER	227,410	(1,014,575)	649,630	(137,535)	30,910,799	24,260,904	24,585,091	30,436,157
	HUEY P LONG MEDICAL CENTER	88,389	(479,681)	296,989	(94,303)	11,906,492	9,508,541	9,744,476	11,592,685
	UNIVERSITY MEDICAL CENTER	143,381	(502,606)	464,427	105,202	19,453,472	15,328,338	15,640,838	19,019,776
	W O MOSS REGIONAL MEDICAL CENTER	42,391	(282,020)	158,704	(80,925)	5,741,335	4,536,018	4,675,115	5,558,583
	LALLIE KEMP REGIONAL MEDICAL CENTER	154,823	(229,804)	(73,183)	(148,163)	21,854,957	15,959,857	16,044,768	21,769,411
	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	44,468	(61,616)	152,292	135,144	6,056,055	4,733,462	4,853,089	5,894,136
	LEONARD t CHABERT MEDICAL CENTER	98,293	(663,252)	302,727	(262,233)	13,416,060	10,456,461	10,659,315	13,127,796
	MEDICAL CENTER OF LA - NEW ORLEANS	787,649	(3,052,720)	2,447,709	182,638	106,410,261	84,502,157	85,546,434	104,884,045
	LSU HEALTH SCIENCES CENTER - SHREVEPORT	1,068,933	(2,149,716)	1,615,417	534,635	148,472,459	111,910,175	112,920,396	147,226,736
	LSU - SHREVEPORT	91,268	(179,049)	65,023	(22,759)	12,714,020	9,528,773	9,624,982	12,653,937
					0				
	Total - LSU	6,263,486	(16,421,905)	8,611,936	(1,546,483)	866,485,731	658,006,103	663,898,034	859,713,059
20-C-2	University of Louisiana System:								
	GRAMBLING STATE UNIVERSITY	411,374	(1,685,224)	176,420	(1,097,430)	57,110,983	43,072,227	42,963,817	57,421,450
	LA TECH UNIVERSITY	978,527	(336,662)	(198,256)	443,609	137,340,429	101,428,737	100,858,367	138,437,691
	MCNEESE STATE UNIVERSITY	610,856	(350,259)	(194,246)	66,352	85,617,582	63,373,044	62,844,240	86,571,819
	NICHOLLS STATE UNIVERSITY	704,421	(94,277)	(90,378)	519,766	98,501,185	73,257,641	72,844,335	99,302,498
	NORTHWESTERN STATE UNIVERSITY	686,545	608,064	(647,281)	647,328	96,490,677	71,031,415	70,392,857	97,587,351
	SOUTHEASTERN LA UNIVERSITY	1,151,782	471,279	(968,323)	654,737	162,461,400	118,766,049	117,704,581	164,294,773
	UNIVERSITY OF LA @ LAFAYETTE	1,639,300	2,100,107	(1,394,229)	2,345,178	232,326,373	168,310,083	166,362,469	235,762,244
	UNIVERSITY OF LA @ MONROE	805,877	(738,156)	(76,195)	(8,474)	112,865,075	83,668,696	83,216,554	113,815,583
	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	24,359	160,214	(36,394)	148,178	3,472,878	2,486,208	2,462,266	3,515,226
	UNIVERSITY OF NEW ORLEANS	844,722	(1,119,555)	(282,516)	(557,348)	118,329,215	87,679,491	86,996,881	119,583,657
	Total - ULS	7,857,764	(984,470)	(3,711,398)	3,161,897	1,104,515,797	813,073,591	806,646,367	1,116,292,292
					0				
20-C-3	Southern University System:								
	SOUTHERN UNIVERSITY - BATON ROUGE	1,086,457	(726,341)	(88,225)	271,891	151,109,563	113,503,541	113,164,224	151,842,020
	SOUTHERN UNIVERSITY - NEW ORLEANS	182,646	(468,232)	(77,349)	(362,935)	25,373,193	19,100,718	18,994,311	25,587,188
	SOUTHERN UNIVERSITY-SHREVEPORT	152,106	(250,383)	(75,094)	(173,371)	21,310,472	15,781,215	15,684,789	21,482,965
	Total Southern	1,421,210	(1,444,956)	(240,669)	(264,415)	197,793,228	148,385,474	147,843,324	198,912,173
20-C-5	BOARD OF REGENTS	226,056	1,019,457	(207,376)	1,038,137	32,123,145	23,143,506	22,933,283	32,488,055
	TOTAL OGB PLAN - COMPONENT UNITS	17,645,865	(16,725,070)	2,971,667	3,892,462	2,467,053,806	1,835,308,025	1,833,305,774	2,474,934,233

OGB (OPEB Spreadsheet for GASB 75)
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FIDUCIARY FUNDS									
8C01	Louisiana School Employees' Retirement System (571) - LSERS	51,619	(137,009)	1,047	(84,343)	7,251,956	5,345,761	5,330,116	7,278,086
8C02	Louisiana State Employees' Retirement System (572) - LASERS	155,223	238,298	(257,932)	135,590	22,337,251	15,702,038	15,538,733	22,615,456
8C03	Louisiana Teachers' Retirement System (573) - TRSL	218,850	325,541	(184,731)	359,660	30,997,842	22,477,537	22,333,379	31,250,629
8C04	Louisiana State Police Retirement System (575) - LSPRS	3,400	25,798	(8,283)	20,915	475,445	353,222	352,870	475,402
	Subtotal	429,093	452,628	(449,899)	431,822	61,062,494	43,878,558	43,555,098	61,619,573
	TOTAL	69,119,067	(1)	3	69,119,069	9,717,112,950	7,153,974,500	7,144,982,775	9,744,011,809

OPEB valuation measurement period beginning 7/1/19 thru 6/30/20, which is used for financial statement reporting beginning 7/1/20 thru 6/30/21 for agencies with a 6/30/21 FYE or for financial statement reporting 1/1/20 -12/31/20 for calendar year-end agencies.

Calendar year-end entities, which record six months of benefit pmt instead of twelve.

This is the GASB 75 ending OGB OPEB liability in the FY 2020 ACFR ending 6/30/20.

Future Amortization for the OGB OPEB Plan for FY 2021

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Thereafter	Total of Amortization
PRIMARY GOVERNMENT										
2021	01-100	8100	EXECUTIVE OFFICE	17,184	21,384	24,981	34,784	0	0	98,333
2021	01-101	8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	0
2021	01-102	8102	INSPECTOR GENERAL	150,862	174,072	196,508	105,482	0	0	626,924
2021	01-103	8103	MENTAL HEALTH ADVOCACY SERVICE	(59,111)	(19,936)	30,023	32,800	0	0	(16,225)
2021	01-106	8106	LOUISIANA TAX COMMISSION	(506,796)	(489,611)	(361,175)	(105,320)	0	0	(1,462,902)
2021	01-107	8107	DIVISION OF ADMINISTRATION (includes Off of St Hum Capital Mgt 821)	(2,097,967)	(1,457,778)	38,370	811,169	0	0	(2,706,206)
2021	01-111	8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	(855,475)	(603,537)	(204,854)	56,480	0	0	(1,607,386)
2021	01-112	8112	DEPARTMENT OF MILITARY AFFAIRS	(1,214,724)	(642,625)	(47,744)	121,104	0	0	(1,783,990)
2021	01-116	8116	LOUISIANA PUBLIC DEFENDER BOARD	(19,149)	(4,670)	7,018	8,354	0	0	(8,446)
2021	01-129	8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	(1,993)	68,347	111,047	67,614	0	0	245,015
2021	01-133	8133	OFFICE OF ELDERLY AFFAIRS	8,194	87,141	192,991	144,585	0	0	432,911
2021	01-254	8254	LOUISIANA STATE RACING COMMISSION	(273,730)	(200,457)	(93,665)	(17,733)	0	0	(585,584)
2021	01-255	8255	OFFICE OF FINANCIAL INSTITUTIONS	(439,253)	(191,736)	64,653	98,719	0	0	(467,618)
2021	03-130	8130	DEPARTMENT OF VETERANS AFFAIRS	(428,957)	(294,363)	(79,788)	30,836	0	0	(772,272)
2021	03-131	8131	LOUISIANA VETERANS HOME	(615,737)	(447,853)	(127,127)	50,004	0	0	(1,140,713)
2021	03-132	8132	NORTHEAST LOUISIANA VETERANS HOME	(627,904)	(481,562)	(209,934)	(19,690)	0	0	(1,339,090)
2021	03-134	8134	SOUTHWEST LOUISIANA VETERANS HOME	(111,898)	(32,408)	44,694	46,434	0	0	(53,177)
2021	03-135	8135	NORTHWEST LOUISIANA VETERANS HOME	(199,106)	(145,496)	(111,753)	(45,301)	0	0	(501,656)
2021	03-136	8136	SOUTHEAST LOUISIANA VETERANS HOME	(197,911)	(121,987)	(4,972)	34,513	0	0	(290,356)
2021	04-139	8139	SECRETARY OF STATE	(2,557,031)	(1,579,942)	(346,637)	242,263	0	0	(4,241,347)
2021	04-141	8141	OFFICE OF THE ATTORNEY GENERAL	(1,386,772)	(707,891)	(17,531)	202,873	0	0	(1,909,322)
2021	04-146	8146	LIEUTENANT GOVERNOR	14,493	(5,952)	(12,968)	4,785	0	0	358
2021	04-147	8147	STATE TREASURER	(245,094)	(130,518)	(36,899)	16,631	0	0	(395,880)
2021	04-158	8158	PUBLIC SERVICE COMMISSION	(636,715)	(518,843)	(341,289)	(98,738)	0	0	(1,595,585)
2021	04-160	8160	AGRICULTURE AND FORESTRY	(5,295,770)	(3,574,296)	(332,519)	1,084,930	0	0	(8,117,655)
2021		8941	AGRICULTURE AND FORESTRY - PASS THRU FUNDS	466,460	496,132	273,204	19,332	0	0	1,255,128
2021	04-165	8165	COMMISSIONER OF INSURANCE	(1,450,322)	(773,781)	148,549	361,105	0	0	(1,714,449)
2021	05-251	8251	DED-OFFICE OF SECRETARY	(500,801)	(416,645)	(204,407)	(17,501)	0	0	(1,139,355)
2021	05-252	8252	DED - OFFICE OF BUSINESS DEVELOPMENT	(130,292)	(93,978)	10,152	60,956	0	0	(153,162)
2021	12-440	8440	OFFICE OF REVENUE	(3,079,680)	(1,530,662)	649,538	1,116,804	0	0	(2,843,999)
2021	17-560	8560	STATE CIVIL SERVICE	64,358	312,626	604,794	410,281	0	0	1,392,059
2021	17-561	8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	94,119	132,575	199,217	126,997	0	0	552,907
2021	17-562	8562	ETHICS ADMINISTRATION	48,190	34,097	11,942	16,657	0	0	110,886
2021	17-565	8565	BOARD OF TAX APPEALS	38,489	27,094	7,661	3,452	0	0	76,696
2021	20-906	8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	0
2021	23-CA5	309	COURT OF APPEAL, FIFTH CIRCUIT	(382,417)	(281,894)	(126,560)	(3,164)	0	0	(794,036)
2021	23-CA1	302	COURT OF APPEAL, FIRST CIRCUIT	(189,201)	(141,738)	(94,242)	(4,005)	0	0	(429,185)
2021	23-CA4	308	COURT OF APPEAL, FOURTH CIRCUIT	(225,880)	(125,453)	(4,369)	40,624	0	0	(315,078)

Future Amortization for the OGB OPEB Plan for FY 2021

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Thereafter	Total of Amortization
2021	23-CA2	304	COURT OF APPEAL, SECOND CIRCUIT	(110,163)	(54,865)	4,748	21,401	0	0	(138,879)
2021	23-CA3	307	COURT OF APPEAL, THIRD CIRCUIT	(231,493)	(109,367)	(57,747)	(26,997)	0	0	(425,605)
2021	23-949	301	SUPREME COURT	(308,080)	(210,803)	(61,429)	37,438	0	0	(542,874)
2021	23-CA1	317	JUDGES - 1ST CIRCUIT COURT OF APPEAL	(151,018)	(121,774)	(79,547)	(26,232)	0	0	(378,571)
2021	23-CA4	318	JUDGES - 4TH CIRCUIT COURT OF APPEAL	(102,468)	(121,681)	(86,121)	(8,442)	0	0	(318,713)
2021	23-CA2	342	JUDGES - 2NO CIRCUIT COURT OF APPEAL	(82,288)	(79,125)	(51,990)	(9,135)	0	0	(222,538)
2021	23-CA3	343	JUDGES - 3RD CIRCUIT COURT OF APPEAL	(60,145)	(45,154)	(16,416)	3,733	0	0	(117,982)
2021	23-CA5	344	JUDGES - 5TH CIRCUIT COURT OF APPEAL	(81,769)	(70,425)	(51,470)	(19,425)	0	0	(223,089)
2021	21-800	8800	OFFICE OF GROUP BENEFITS	(863,026)	(620,621)	(9,094)	242,300	0	0	(1,250,441)
2021	21-804	8804	OFFICE OF RISK MANAGEMENT	(604,555)	(459,603)	(208,122)	(16,655)	0	0	(1,288,936)
2021	SA-951	414	HOUSE OF REPRESENTATIVES	55,948	102,840	110,291	53,217	0	0	322,297
2021	SA-960	415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	(3,896)	(3,513)	(2,282)	(554)	0	0	(10,245)
2021	SA-955	8955	LEGISLATIVE FISCAL OFFICE	(21,161)	(18,897)	(11,464)	(2,768)	0	0	(54,291)
2021	SA-962	205	LOUISIANA STATE LAW INSTITUTE	(34,461)	(42,708)	(34,084)	(5,443)	0	0	(116,696)
2021	SA 954	8954	OFFICE OF THE LEGISLATIVE AUDITOR	(1,391,238)	(846,968)	(128,049)	100,864	0	0	(2,265,391)
2021	SA 952	413	SENATE	(411,453)	(337,245)	(202,438)	(51,091)	0	0	(1,002,227)
2021	06-261	8261	DCRT - OFFICE OF THE SECRETARY	(12,919)	11,893	21,678	26,554	0	0	47,206
2021	06-262	8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(324,485)	(214,419)	856	92,328	0	0	(445,719)
2021	06-263	8263	DCRT - OFFICE OF STATE MUSEUMS	(118,233)	(16,108)	79,868	64,236	0	0	9,762
2021	06-264	8264	DCRT- OFFICE OF STATE PARKS	(1,001,551)	(631,180)	(66,168)	190,234	0	0	(1,508,665)
2021	06-265	8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	(161,161)	(125,097)	(47,248)	11,170	0	0	(322,336)
2021	06-267	8267	DCRT - OFFICE OF TOURISM	(239,185)	(149,862)	(69,035)	(16,004)	0	0	(474,085)
2021	07-273	8273	DOTD - ADMINISTRATION	(1,386,737)	(947,438)	(170,631)	241,136	0	0	(2,263,670)
2021	07-276	8276	DOTD - ENGINEERING & OPERATIONS	(30,217,195)	(20,054,630)	(3,271,199)	4,662,809	0	0	(48,880,214)
2021	08-400	8400	DPSC - CORRECTIONS - ADMINISTRATION	(3,836,044)	(2,347,735)	1,972,414	3,517,259	0	0	(694,106)
2021	08-402	8402	DPSC - LOUISIANA STATE PENITENTIARY	(4,702,093)	(2,534,431)	(780,013)	(89,330)	0	0	(8,105,868)
2021	08-403	8403	DPSC - OFFICE OF JUVENILE JUSTICE	(3,588,473)	(2,301,215)	(859,864)	49,869	0	0	(6,699,683)
2021	08-405	8405	DPSC - AVOYELLES CORRECTIONAL CENTER	(1,937,474)	(1,086,607)	(292,883)	(41,363)	0	0	(3,358,328)
2021	08-406	8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	(280,971)	(2,899)	33,737	(5,880)	0	0	(256,013)
2021	08-408	8408	DPSC - ALLEN	445,600	379,296	234,971	87,210	0	0	1,147,076
2021	08-409	8409	DPSC - DIXON CORRECTIONAL CENTER	(1,893,925)	(1,219,287)	(635,979)	(146,471)	0	0	(3,895,662)
2021	08-413	8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	(1,943,587)	(1,255,367)	(549,456)	(70,231)	0	0	(3,818,642)
2021	08-414	8414	DPSC - DAVID WADE CORRECTIONAL CENTER	(694,625)	(334,433)	(103,456)	(2,585)	0	0	(1,135,100)
2021	08-415	8415	DPSC - ADULT PROBATION AND PAROLE	(2,242,862)	(742,786)	70,324	130,136	0	0	(2,785,188)
2021	08-416	8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	(1,257,511)	(819,603)	(507,051)	(187,947)	0	0	(2,772,112)
2021	08-418	8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	(772,212)	(400,457)	108,754	220,418	0	0	(843,497)
2021	08-419	8419	DPSC - OFFICE OF STATE POLICE	(6,869,141)	(2,817,784)	927,737	2,162,580	0	0	(6,596,607)
2021	08-420	8420	DPSC - OFFICE OF MOTOR VEHICLES	(3,497,915)	(2,191,548)	(322,030)	484,748	0	0	(5,526,745)
2021	08-422	8422	DPSC - OFFICE OF STATE FIRE MARSHALL	(657,594)	(250,673)	185,590	194,430	0	0	(528,247)
2021	08-423	8423	DPSC - LOUISIANA GAMING CONTROL BOARD	102,019	117,023	140,035	78,468	0	0	437,544

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2021	08-424	8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	(66,761)	(32,863)	3,489	7,742	0	0	(88,394)
2021	08-425	8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	(109,427)	(65,053)	(56,844)	(35,963)	0	0	(267,288)
2021	17-563	8563	STATE POLICE COMMISSION	(59,071)	(52,794)	(42,462)	(16,910)	0	0	(171,237)
2021	09-303	8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	(120,516)	(115,981)	(61,273)	(2,229)	0	0	(300,000)
2021	09-305	8305	DHH - MEDICAL VENDOR ADMINISTRATION	(4,015,460)	(1,471,185)	1,981,471	2,166,277	0	0	(1,338,897)
2021	09-307	8307	DHH-OFFICE OF THE SECRETARY	(1,575,770)	(847,741)	465,394	818,285	0	0	(1,139,833)
2021	09-320	8320	DHH - OFFICE OF AGING AND ADULT SERVICES	(1,865,289)	(1,225,848)	(5,465)	523,468	0	0	(2,573,134)
2021	09-324	8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	40,502	43,702	43,525	23,001	0	0	150,729
2021	09-326	8326	DHH - OFFICE OF PUBLIC HEALTH	(7,112,084)	(4,198,819)	231,902	1,667,886	0	0	(9,411,115)
2021	09-330	8330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	(11,365,021)	(7,517,192)	(582,435)	2,146,847	0	0	(17,317,801)
2021	09-340	8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	(8,190,878)	(4,677,450)	1,223,313	2,597,394	0	0	(9,047,621)
2021	10-360	8360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	(17,641,494)	(8,556,138)	5,060,031	7,207,931	0	0	(13,929,670)
2021	01-109	8109	OFFICE OF COASTAL PROTECTION AND RESTORATION	(234,857)	(47,916)	200,476	232,979	0	0	150,682
2021	11-431	8431	DNR - OFFICE OF THE SECRETARY	(326,480)	(191,401)	85,496	162,224	0	0	(270,161)
2021	11-432	8432	DNR - OFFICE OF CONSERVATION	(1,077,286)	(823,933)	(346,467)	34,692	0	0	(2,212,995)
2021	11-434	8434	DNR - OFFICE OF MINERAL RESOURCES	(219,693)	(104,065)	76,533	113,985	0	0	(133,240)
2021	11-435	8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	(135,995)	(79,683)	519	42,559	0	0	(172,600)
2021	13-850	8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	0	0	0	0	0	0	0
2021	13-856	8856	DEQ	(3,713,337)	(2,035,328)	308,066	1,041,284	0	0	(4,399,314)
2021	14-474	8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	(5,263,540)	(3,064,087)	1,134,959	2,241,906	0	0	(4,950,763)
2021	16-511	8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	(279,391)	(49,513)	157,388	92,643	0	0	(78,874)
2021	16-512	8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	(2,739,206)	(1,697,934)	72,689	781,630	0	0	(3,582,821)
2021	16-513	8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	(742,320)	(245,903)	98,594	109,068	0	0	(780,562)
2021	16-514	8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(90,593)	265,092	394,056	224,234	0	0	792,789
2021	19-653	8653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	(1,212,861)	(720,120)	217,512	463,229	0	0	(1,252,240)
2021	19-655	8655	LOUISIANA SPECIAL EDUCATION CENTER	(3,818,917)	(3,689,429)	(3,370,234)	(1,548,436)	0	0	(12,427,016)
2021	19-657	8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	(381,448)	(195,711)	2,339	48,711	0	0	(526,109)
2021	19-658	8658	THRIVE ACADEMY	144,639	136,009	60,272	111	0	0	341,029
2021	19-662	8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	(336,415)	(238,240)	(27,375)	86,056	0	0	(515,975)
2021	19-666	8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	32,706	57,544	104,192	71,185	0	0	265,627
2021	19-673	8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	(22,413)	3,166	53,870	75,254	0	0	109,878
2021	19-678	8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	(2,753,311)	(1,686,384)	(190,739)	384,557	0	0	(4,245,876)
2021	19-682	8682	DOE - RECOVERY SCHOOL DISTRICT	(586,527)	(452,508)	(205,555)	(35,884)	0	0	(1,280,474)
2021	19-699	8699	DOE - SPECIAL SCHOOL DISTRICTS	(229,870)	234,681	732,610	483,261	0	0	1,220,682
2021	16-9	607	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0	0	0	0
2021			Government-Wide Entry Subtotals	(170,385,265)	(99,980,431)	2,892,494	39,194,078	0	0	(228,279,125)
2021	6-4	8816	DIVISION OF ADMINISTRATIVE LAW	(93,272)	(88,830)	(20,784)	45,704	0	0	(157,182)
2021	6-6	8829	OFFICE OF AIRCRAFT SERVICES	33,802	43,329	62,310	39,944	0	0	179,385

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2021	6-7	8815	OFFICE OF TECHNOLOGY SERVICES (815)	(2,695,014)	(1,252,296)	250,377	716,703	0	0	(2,980,230)
2021	6-7	8805	Administrative Services (now part of 815)	(447,432)	(363,848)	(214,931)	(63,228)	0	0	(1,089,439)
2021	6-7	8808	Office of Telecommunication Services (now part of 815)	(454,965)	(343,765)	(182,038)	(42,211)	0	0	(1,022,979)
2021	6-9	8820	OFFICE OF STATE PROCUREMENT	(270,082)	(208,936)	(81,920)	33,265	0	0	(527,674)
2021			Subtotal Internal Service Totals	(3,926,964)	(2,214,346)	(186,986)	730,177	0	0	(5,598,120)
			LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)							
2021	7-13									
2021		8643	BATON ROUGE COMMUNITY COLLEGE	(1,400,515)	(988,697)	(346,386)	82,374	0	0	(2,653,224)
2021		8644	BOSSIER PARISH COMMUNITY COLLEGE	(914,829)	(594,005)	(242,983)	116	0	0	(1,751,702)
2021		8641	DELGADO COMMUNITY COLLEGE	(2,713,303)	(1,683,290)	(334,638)	282,825	0	0	(4,448,406)
2021		8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(76,322)	(45,686)	14,322	62,990	0	0	(44,695)
2021		8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	248,896	212,794	178,704	144,907	0	0	785,301
2021		7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	(1,255,639)	(747,612)	(152,354)	46,688	0	0	(2,108,917)
2021		7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	(173,464)	(63,832)	6,673	27,796	0	0	(202,827)
2021		7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	(584,548)	(429,031)	(175,096)	(20,200)	0	0	(1,208,875)
2021		8647	LOUISIANA DELTA COMMUNITY COLLEGE	(1,111,254)	(685,810)	(119,132)	85,124	0	0	(1,831,072)
2021		1967	NUNEZ COMMUNITY COLLEGE	124,222	228,216	216,893	99,254	0	0	668,586
2021		8646	RIVER PARISHES COMMUNITY COLLEGE	351,760	122,293	(45,521)	46,567	0	0	475,099
2021		8645	SOUTH LA COMMUNITY COLLEGE	(2,179,581)	(1,194,669)	(115,537)	132,070	0	0	(3,357,717)
2021		8751	SOWELA TECHNICAL COMMUNITY COLLEGE	(413,300)	(305,994)	(156,912)	6,219	0	0	(869,987)
2021			Total LCTCS	(10,097,876)	(6,175,324)	(1,271,966)	996,728	0	0	(16,548,438)
2021	7-10	8807	FEDERAL PROPERTY ASSISTANCE	(126,731)	(88,306)	(28,614)	1,530	0	0	(242,120)
2021	7-11	8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	(36,228)	(36,624)	(21,041)	14,209	0	0	(79,683)
2021	7-12	8811	PRISON ENTERPRISES	(474,613)	(349,429)	(218,396)	(40,567)	0	0	(1,083,005)
2021			Total Proprietary Funds	(637,573)	(474,358)	(268,050)	(24,827)	0	0	(1,404,808)
2021	7-15-1	4003	BARBERS EXAMINERS BOARD	(9,908)	(4,142)	1,159	3,338	0	0	(9,553)
2021	7-15-3	1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	(3,713)	(2,942)	(1,810)	(108)	0	0	(8,572)
2021	7-15-4	4022	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0	0
2021	7-15-5	4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	(11,430)	(8,431)	(2,668)	1,411	0	0	(21,118)
2021	7-15-6	4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	(45,115)	(26,144)	(2,417)	3,485	0	0	(70,192)
2021	7-15-10A	4026	LOUISIANA BEHAVIOR ANALYST BOARD	705	390	(25)	(7)	0	0	1,064
2021	7-15-11	1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	32,979	18,822	3,619	2,088	0	0	57,508
2021	7-15-12	1107	LOUISIANA BOARD OF PHARMACY	(46,564)	(22,812)	8,024	15,382	0	0	(45,969)
2021	7-15-13	4038	LOUISIANA CEMETERY BOARD	(53,910)	(47,821)	(24,988)	(2,677)	0	0	(129,396)
2021	7-15-14	1205	LOUISIANA TAX FREE SHOPPING COMMISSION	4,954	5,755	4,224	3,901	0	0	18,835
2021	7-15-17	1106	LOUISIANA REAL ESTATE COMMISSION	40,449	77,473	156,066	112,489	0	0	386,477
2021	7-15-21	4004	LOUISIANA STATE BOARD OF DENTISTRY	(38,581)	(31,341)	(18,603)	(3,527)	0	0	(92,054)
2021	7-15-23	4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	(7,487)	(3,126)	1,379	2,707	0	0	(6,527)
2021	7-15-26	4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	(169,199)	(61,503)	49,063	51,024	0	0	(130,615)
2021	7-15-27	4016	LOUISIANA STATE BOARD OF NURSING	70,714	16,721	(40,743)	1,028	0	0	47,720

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2021	7-15-30	4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	(85,465)	(49,976)	(8,778)	5,151	0	0	(139,068)
2021	7-15-31	4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	(7,286)	1,319	6,708	5,156	0	0	5,897
2021	7-15-32	1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	9,659	9,715	7,776	3,494	0	0	30,645
2021	7-15-35	4042	RADIOLOGIC TECHNOLOGY BOARD	(85)	(301)	(641)	(57)	0	0	(1,084)
2021	7-15-36	4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	(25,169)	(22,103)	(10,583)	1,622	0	0	(56,233)
2021	7-15-38	4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	(5,542)	(4,610)	(1,421)	699	0	0	(10,875)
2021	7-15-39	4019	STATE BOARD OF VETERINARY MEDICINE	(9,926)	(10,242)	(10,469)	(5,050)	0	0	(35,688)
2021	7-15-45	1109	CHIROPRACTIC EXAMINERS BOARD	(14,798)	(10,746)	(5,935)	(1,523)	0	0	(33,002)
2021	7-15-49	4047	LA BD OF DIETETICS & NUTRITION	1,815	1,521	968	390	0	0	4,694
2021	7-15-51	4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	(10,875)	(1,138)	6,386	2,956	0	0	(2,671)
2021	7-15-54	4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	(580)	4,265	7,403	4,511	0	0	15,598
2021	7-15-57	4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	(26,947)	(19,286)	(8,220)	(549)	0	0	(55,002)
2021	7-15-59	4015	LOUISIANA BOARD OF MASSAGE THERAPY	(3,586)	(4,077)	(5,810)	(2,997)	0	0	(16,469)
2021			Subtotal Enterprise Boards	(414,890)	(194,760)	109,663	204,336	0	0	(295,651)
2021			Total LCTCS & Proprietary Fd & Ent Boards	(11,150,339)	(6,844,442)	(1,430,353)	1,176,237	0	0	(18,248,897)
2021			TOTAL FOR PRIMARY GOVERNMENT	(185,462,568)	(109,039,219)	1,275,154	41,100,492	0	0	(252,126,141)
COMPONENT UNITS										
2021	20-1	8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	(476,610)	(90,868)	289,651	261,310	0	0	(16,516)
2021	20-1A	8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	(593,740)	(463,990)	(235,196)	2,959	0	0	(1,289,966)
2021	20-1B	8325	ACADIANA AREA HUMAN SERVICES DISTRICT	(513,442)	(319,149)	(52,675)	71,365	0	0	(813,901)
2021	20-1C	8376	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	(216,904)	(91,192)	85,296	110,428	0	0	(112,371)
2021	20-2	1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE)	(585,856)	(498,584)	(329,091)	(106,519)	0	0	(1,520,050)
2021	20-7	8654	HEALTH EDUCATION AUTHORITY OF LOUISIANA	(53,532)	(46,229)	(19,850)	0	0	0	(119,611)
2021	20-9	8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	(743,218)	(624,673)	(370,412)	(62,050)	0	0	(1,800,352)
2021	20-27	8310	NORTHEAST DELTA HUMAN SVC AUTH	(471,493)	(257,779)	(53,122)	15,458	0	0	(766,936)
2021	20-11-14	4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	(136,254)	(82,540)	(18,101)	3,348	0	0	(233,547)
2021	20-11-16	8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	(172,713)	(136,081)	(69,013)	(7,926)	0	0	(385,733)
2021	20-11-29	4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	(49,203)	(31,859)	(15,242)	(5,262)	0	0	(101,566)

Future Amortization for the OGB OPEB Plan for FY 2021

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Thereafter	Total of Amortization
2021	20-11-4	4010	STATE PLUMBING BOARD OF LOUISIANA LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS	(31,019)	(14,114)	8,444	9,014	0	0	(27,674)
2021	20-11-58	4024	EXAMINERS	(2,077)	(1,992)	(2,047)	(668)	0	0	(6,784)
2021	20-12	8375	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	(288,201)	(158,329)	(20,744)	27,765	0	0	(439,510)
2021	20-14-10	3644	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	46,902	60,701	85,016	52,231	0	0	244,851
2021	20-14-13	3654	PONTCHARTRAIN LEVEE DISTRICT	2,964	2,420	1,906	1,373	0	0	8,663
2021	20-14-14	3649	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	(159,553)	(50,592)	44,271	45,519	0	0	(120,355)
2021	20-14-16	3650	SOUTH LAFOURCHE LEVEE DISTRICT	(349,863)	(286,551)	(133,571)	(246)	0	0	(770,232)
2021	20-14-19	3643	ATCHAFALAYA BASIN LEVEE DISTRICT	(39,033)	(12,790)	9,360	11,406	0	0	(31,056)
2021	20-14-2	3640	CADDO LEVEE DISTRICT	(369,078)	(214,617)	25,041	105,481	0	0	(453,173)
2021	20-14-5	3642	FIFTH LOUISIANA LEVEE DISTRICT	(75,342)	(68,577)	(30,203)	3,122	0	0	(170,999)
2021	20-14-7	3645	LAFOURCHE BASIN LEVEE DISTRICT (12/31 YE)	(17,622)	(13,467)	(4,704)	2,604	0	0	(33,189)
2021	20-14-8	3646	NORTH LAFOURCHE LEVEE DISTRICT (12/31 YE but did not implement 75 in 12/31/17)	(198,557)	(156,081)	(75,565)	(2,398)	0	0	(432,600)
2021	20-14-13			0	0	0	0	0		
2021	20-18	6601	LOUISIANA HOUSING CORPORATION	(401,515)	(211,052)	(81,778)	(17,073)	0	0	(711,418)
2021	20-26	8304	METROPOLITAN HUMAN SERVICES AUTHORITY	(410,237)	(156,186)	190,109	202,968	0	0	(173,346)
2021	20-26B	8377	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	(305,458)	(122,980)	94,123	105,422	0	0	(228,893)
2021	20-28-1	3658	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	(347,561)	(217,107)	93,676	175,188	0	0	(295,804)
2021	20-28-1	3659	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	(84,663)	(104,230)	(75,311)	(8,828)	0	0	(273,032)
2021	20-28-1	3652	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	625,547	650,090	338,349	21,957	0	0	1,635,943
2021	20-28-1	3647	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts);	(210,383)	(132,928)	(26,560)	13,681	0	0	(356,189)
2021	20-28-2	3653	SLFPA - West does own OPEB valuation. WEST JEFFERSON LEVEE DISTRICT - combine with WEST;	(16,138)	26,354	85,858	79,741	0	0	175,815
2021	20-28-2	3655	SLFPA - West has own OPEB valuation	(59,309)	(81,135)	(77,863)	(22,092)	0	0	(240,399)
2021	20-31	8813	SABINE RIVER AUTHORITY	(374,357)	(262,557)	(129,763)	(29,859)	0	0	(796,535)
2021	20-32	8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	(395,498)	(192,975)	33,971	100,083	0	0	(454,420)
				0	0	0	0	0		
	20-C-1		LSU System	0	0	0	0	0		
2021		1901	LSU - BATON ROUGE*	(11,004,474)	(7,991,171)	(2,740,618)	388,345	0	0	(21,347,918)
2021		1902	LSU - ALEXANDRIA CAMPUS	(1,356,449)	(1,255,058)	(724,035)	(109,166)	0	0	(3,444,708)
2021		1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	(3,503,912)	(2,258,930)	(654,734)	322,047	0	0	(6,095,529)
2021		1906	LSU - EUNICE CAMPUS	(90,280)	(91,296)	(52,667)	6,112	0	0	(228,130)
2021		1908	PAUL M HEBERT LAW CENTER	0	0	0	0	0	0	0
2021		1909	LSU - AGRICULTURAL CENTER	(1,622,430)	(865,410)	(249,352)	17,141	0	0	(2,720,052)
2021		1920	PENNINGTON BIOMEDICAL RESEARCH CTR.	(25,018)	107,873	98,534	622	0	0	182,012
2021		8308	LSUHSC - HEALTH CARE SERVICES DIVISION	(265,927)	(209,766)	(59,739)	42,765	0	0	(492,667)
2021		8312	E A CONWAY MEDICAL CENTER	(1,450,367)	(1,179,205)	(538,542)	(33,128)	0	0	(3,201,241)

Future Amortization for the OGB OPEB Plan for FY 2021

Exhibit B

Fiscal Year	OSRAP Number	OGB Agency Number	Employer Name	Amortization Year 2022	Amortization Year 2023	Amortization Year 2024	Amortization Year 2025	Amortization Year 2026	Thereafter	Total of Amortization
2021		8313	EARL K LONG MEDICAL CENTER	(1,343,147)	(936,086)	(93,090)	234,346	0	0	(2,137,978)
2021		8314	HUEY P LONG MEDICAL CENTER	(567,141)	(506,407)	(298,141)	(52,806)	0	0	(1,424,497)
2021		8315	UNIVERSITY MEDICAL CENTER	(674,638)	(448,511)	(14,771)	127,000	0	0	(1,010,921)
2021		8316	W O MOSS REGIONAL MEDICAL CENTER	(310,978)	(237,142)	(78,102)	12,827	0	0	(613,395)
2021		8317	LALLIE KEMP REGIONAL MEDICAL CENTER	(894,987)	(603,182)	(150,540)	82,127	0	0	(1,566,583)
2021		8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	(101,578)	(35,756)	114,487	111,308	0	0	88,461
2021		8321	LEONARD t CHABERT MEDICAL CENTER	(785,987)	(653,858)	(342,404)	(55,569)	0	0	(1,837,818)
2021		8322	MEDICAL CENTER OF LA - NEW ORLEANS	(4,041,490)	(3,112,345)	(835,095)	452,102	0	0	(7,536,827)
2021		8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	(4,926,617)	(3,432,398)	(601,279)	758,519	0	0	(8,201,776)
2021		8606	LSU - SHREVEPORT	(478,745)	(594,651)	(424,063)	(30,669)	0	0	(1,528,127)
2021			Total - LSU	(33,444,166)	(24,303,297)	(7,644,153)	2,273,922	0	0	(63,117,693)
	20-C-2		University of Louisiana System:							
2021		8623	GRAMBLING STATE UNIVERSITY	(3,121,657)	(2,196,504)	(993,485)	(171,673)	0	0	(6,483,320)
2021		8625	LA TECH UNIVERSITY	(4,325,282)	(2,902,964)	(739,577)	464,779	0	0	(7,503,043)
2021		8627	MCNEESE STATE UNIVERSITY	(2,895,915)	(1,763,132)	(362,911)	248,757	0	0	(4,773,201)
2021		8621	NICHOLLS STATE UNIVERSITY	(2,917,727)	(1,736,003)	(185,766)	423,359	0	0	(4,416,137)
2021		8631	NORTHWESTERN STATE UNIVERSITY	(2,641,310)	(1,665,878)	(568,091)	129,134	0	0	(4,746,145)
2021		8634	SOUTHEASTERN LA UNIVERSITY	(4,869,679)	(3,332,590)	(1,072,394)	412,554	0	0	(8,862,109)
2021		8640	UNIVERSITY OF LA @ LAFAYETTE	(5,519,330)	(3,210,446)	(32,958)	1,252,754	0	0	(7,509,980)
2021		8629	UNIVERSITY OF LA @ MONROE	(3,954,258)	(2,482,763)	(498,158)	381,186	0	0	(6,553,993)
2021		8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	32,746	41,163	52,538	40,815	0	0	167,261
2021		8603	UNIVERSITY OF NEW ORLEANS	(4,666,262)	(3,346,110)	(1,530,440)	(113,245)	0	0	(9,656,057)
2021			Total - ULS	(34,878,673)	(22,595,228)	(5,931,242)	3,068,419	0	0	(60,336,723)
	20-C-3		Southern University System:							
2021		8616	SOUTHERN UNIVERSITY - BATON ROUGE	(5,031,992)	(3,206,046)	(453,026)	748,090	0	0	(7,942,974)
2021		8617	SOUTHERN UNIVERSITY - NEW ORLEANS	(1,264,158)	(1,056,344)	(785,693)	(279,933)	0	0	(3,386,127)
2021		8618	SOUTHERN UNIVERSITY-SHREVEPORT	(900,241)	(523,759)	(105,931)	46,497	0	0	(1,483,434)
2021			Total Southern	(7,196,391)	(4,786,149)	(1,344,650)	514,654	0	0	(12,812,536)
2021	20-C-5	8671	BOARD OF REGENTS	(56,425)	(93,493)	(39,285)	136,486	0	0	(52,717)
2021			TOTAL OGB PLAN - COMPONENT UNITS	(83,048,670)	(56,139,804)	(15,395,070)	7,152,986	0	0	(147,430,557)
2021			FIDUCIARY FUNDS							
2021	8C01	1801	Louisiana School Employees' Retirement System (571) - LSERS	(337,773)	(190,626)	(50,470)	(5,113)	0	0	(583,982)
2021	8C02	1803	Louisiana State Employees' Retirement System (572) - LASERS	(592,254)	(322,417)	8,228	121,348	0	0	(785,095)
2021	8C03	8586	Louisiana Teachers' Retirement System (573) - TRSL	(691,224)	(377,672)	105,655	248,739	0	0	(714,502)
2021	8C04	8587	Louisiana State Police Retirement System (575) - LSPRS	5,425	8,630	19,013	15,207	0	0	48,274
	TOTAL			(270,127,064)	(166,061,108)	(14,037,491)	48,633,660	0	0	(401,592,004)

Division of Administrative Law (ISIS agency # 816) - Sample FY 2021

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

Ending Balance 6-30-20	\$ (5,868,444)	\$ 70,963	\$ -	\$ 397,075	\$ 1,501	\$ (20,196)	\$ (946,002)	\$ (128,098)	\$ (72,288)
Ending Balance 6-30-21	\$ (6,418,017)	\$ 147,605	\$ 167,797	\$ 340,375	\$ 487	\$ (12,353)	\$ (614,156)	\$ (91,499)	\$ (95,438)
Difference	\$ (549,573)	\$ 76,642	\$ 167,797	\$ (56,700)	\$ (1,014)	\$ 7,843	\$ 331,846	\$ 36,599	\$ (23,150)

Actual benefit payments in FY 2020:: \$ 160,355

Exhibit D

Division of Administrative Law (ISIS agency 816)

Check column

<u>Account</u>	Dr	(Cr)	OPEB Liability
1) Beginning Net OPEB Liability 6-30-20			(5,868,444)
OPEB Expense	\$ 170,064.00		(170,064)
Deferred Outflows Related to OPEB - (FY 20) Benefit Payments Made Subsequent to Measurement Data		\$ (160,355.00) *	160,355
Deferred Outflow Related to OPEB- Difference b/n Expected and Actual Experience	76,642		(76,642)
Deferred Outflow Related to OPEB - Chgs in Assumptions	167,797		(167,797)
Deferred Outflow Related to OPEB- Change in State's Proportionate Share		(56,700)	56,700
Deferred Outflow Related to OPEB - Difference in benefit payments allocated by proportionate share and actual benefit payments		(1,014)	1,014
Deferred Inflow Related to OPEB- Difference b/n Expected and Actual Experience	7,843		(7,843)
Deferred Inflow - Changes in Assumptions	331,846		(331,846)
Deferred Inflow Related to OPEB- Change in State's Proportionate Share	36,599		(36,599)
Deferred Inflow Related to OPEB- Difference b/n change in proportionate share of benefit payments and actual benefit payments		(23,150.00)	23,150
OPEB Liability		(549,572.00)	23,150
			<u>(6,418,016)</u> Rounded to dollars

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

Deferred Outflows Related to OPEB - CY Benefit Payments Made Subsequent to Measurement Date	XXX		This amount was \$160,355* last year for this agency.
Cash/Payroll Expense or account that was debited when OPEB employer retiree benefit payments were made		XXX	

To reclassify employer OPEB benefit payments made subsequent to the measurement date of June 30, 2020 (during fiscal year ended June 30, 2021) to deferred outflows related to OPEB.

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

To record the current portion of OPEB Liability