

LOUISIANA

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2019



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**State of Louisiana
Comprehensive Annual Financial Report
for the Year Ended June 30, 2019**

JOHN BEL EDWARDS
Governor



Prepared By
DIVISION OF ADMINISTRATION
JAY DARDENNE
Commissioner

On the Cover

Photography features Scott's Bluff, which is believed to have been named for Dr. William Bernard Scott. Dr. Scott bought the property from Lelia Skipwith in 1839. She was the daughter of Fulwar Skipwith, Governor of the 1810 West Florida Republic and widow of Thomas Bolling Robertson, 3rd Governor of Louisiana (1820-1824). Both governors lived here. Robertson from 1823 to 1828 and Skipwith in the 1830s.

This site would eventually become a part of the campus of Southern University, the largest historically black university in the United States. This view captures the mighty Mississippi River at sunset at the bend of the river in Baton Rouge, the capital city of Louisiana.

Photo was taken by **Cassandra L. Washington**, a state employee. Ms. Washington is a native of Mansfield, Louisiana. She has spent many hours capturing the natural and cultural beauty of Louisiana.



John Bel Edwards

Governor

State of Louisiana

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State of Louisiana

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I. INTRODUCTORY SECTION

Office of the Commissioner
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 30, 2019

To: The Honorable John Bel Edwards, Governor,
Members of the Legislature, and the
People of the State of Louisiana

It is my privilege to present the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019. State law requires that the CAFR be prepared for the State within six months after the close of each fiscal year. The report was prepared in conformity with Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The Division of Administration is responsible for the accuracy, completeness, and fair presentation of the data, representations, and disclosures presented in the CAFR. To the best of our knowledge and belief, the data presented is accurate in all material respects, reported in a manner designed to fairly present the financial position and results of operations, and provides disclosures necessary to enable the reader to gain an understanding of the financial activities and condition of the State.

The Division of Administration and fiscal management at each entity included in the CAFR are responsible for establishing and maintaining internal controls designed to ensure that assets are protected from loss, theft, or misuse and that accurate and complete accounting data is compiled to provide for the preparation of financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. We believe that the internal accounting controls of the State adequately safeguard assets and provide reasonable assurance of proper recording and reporting of financial transactions.

The basic financial statements have been audited by the Louisiana Legislative Auditor and unmodified ("clean") opinions have been issued on the financial statements for the year ended June 30, 2019. This audit report is located at the front of the "Financial Section" of this report.

The independent audit of the basic financial statements of the State of Louisiana was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the internal controls of the government and

involving the administration of federal awards. These reports are available in the separately issued Single Audit Report for the State of Louisiana.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements the letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Located on the Gulf of Mexico and bordered by Arkansas, Texas, and Mississippi, Louisiana serves a population of 4,660,000. The powers of government of the state are divided into three separate branches: legislative, executive, and judicial. Except as otherwise provided by the Louisiana Constitution, no one of these branches, or any person holding office in one of them, shall exercise power belonging to another branch.

The State provides a variety of services to citizens including education, health care, public safety, road and highway development and maintenance, and recreation. These services are financed primarily through taxes, fees, mineral royalties, and federal revenues, which are accounted for by various funds (general fund, special revenue funds, capital project funds, etc.).

The State's financial reporting entity includes 58 active component units, which are reported discretely in the financial statements. These component units include colleges and universities, boards and commissions, ports, levee districts, and other special purpose authorities.

Final financial control is exercised through the budgetary system. Financial statements are presented in conformity with GAAP and are also presented on a non-GAAP budgetary basis to demonstrate legal compliance. Variances between the GAAP and non-GAAP budgetary presentations are caused by differences in reporting entity, accounting basis, and perspective. The budgetary process is further described in Note 1 of the basic financial statements and the reconciliation between GAAP and non-GAAP budgetary basis fund balances is presented as required supplementary information.

ECONOMIC CONDITIONS AND OUTLOOK

In 2019, the State's economy has been quite sluggish between major construction projects and a regression drilling in the Gulf of Mexico. Louisiana has produced oil and gas for more than a century and its production is a key driver in Louisiana's economy. Louisiana is the country's second largest producer of crude oil and the third largest producer of natural gas, if offshore production is included. The decline in oil prices from late 2014 through 2017 led to a 28-month recession and a loss of 23,300 jobs; however, the State's economy began to recover in 2018. Low natural gas prices in the United States and the expectation that prices will remain low has led to a remarkable industrial boom in the State.

Since 2012, there have been a total of \$188.4 billion in industrial projects announced in the state. Of that amount, \$76.1 billion have been constructed or are underway. The remaining \$112.3 billion in projects are in the front-end engineering and design (FEED) stage. Many of these new projects are being constructed at facilities that are heavy consumers and exporters of chemicals and liquefied natural gas (LNG). The upcoming construction projects beginning in 2020-2021, will give a much-needed boost to the Lake Charles, New Orleans, and Baton Rouge economies.

The forecasts below are based on several assumptions. These include the beginning of a new round of industrial projects and an increase of 8-10 rigs in the Gulf. It is also assumed that the tariff-impacted national economy will avoid a recession. Forecasts are also based on the assumption that interest rates will decline slightly, oil prices will remain relatively high and stable at \$59, and that natural gas prices will be declining slightly over the next two years. Louisiana should add 24,700 new jobs in 2020 (+1.2%) and another 28,800 jobs in 2021 (+1.4%). If these forecasts are correct, the state will set a new employment record and for the first time in its history, there will be more than two million people employed on an annualized basis.

Louisiana is home to nine metropolitan statistical areas (MSA), each with unique demographic and economic profiles. The economic outlook for each MSA is forecasted as follows:

- The **New Orleans MSA** is projected to enjoy the fourth fastest growth in the state, adding 9,400 jobs (+1.6%) in 2020 and 10,100 jobs (+1.7%) in 2021. Huge industrial projects on the “edges” of this MSA—especially to the west in St. James Parish and to the east in Plaquemines Parish—will drive this growth. Very upbeat LNG export and methanol industries, along with a huge liquids terminal will be the key to this resurgence. Continued big hires at Michoud, DXC Technology, Ernst & Young, and at the old Avondale Shipyard site will lead to additional bumps.
- The lull in industrial projects in the **Baton Rouge MSA** should be in the rearview mirror going forward. Big projects by Methanex, Shell, Shintech, and ExxonMobil will provide a major kick to the industrial construction sector, while several significant public projects—including the Comite Diversion Canal and widening of I-10—will boost public construction. This MSA is expected to rank 5th in growth rate but second in absolute growth among the MSAs, adding 5,700 jobs in 2020 (+1.4%) and another 6,000 in 2021 (+1.4%).
- We have documented almost \$111 billion in projects announced for this region since 2012—an unheard of number—and \$57.6 million have yet to start construction. **Lake Charles** has been between projects in 2019—its own lull—but the final investment decision by Venture Global (\$5.8 billion) and expected final investment decisions coming from Driftwood (\$15.2 billion) and Lake Charles LNG (\$11 billion) will revive the region’s employment. Lake Charles is expected to resume its role as the fastest growing MSA in the state, adding 3,000 jobs (+2.5%) in 2020 and another 3,800 jobs (+3.1%) in 2021.
- With its huge casino market under attack from Native American casinos in Oklahoma and an absence of major new announcements, the state’s fourth largest MSA—**Shreveport-Bossier**—has been losing jobs since its peak employment in 2008. We are forecasting this slide will end, with this MSA projected to add 300 jobs a year or an annual growth rate of 0.2%—tied for seventh among the state’s nine MSAs. This mild recovery will be led by new activity at the Port of Shreveport-Bossier and the General Dynamics/Cyber Innovations Center in Bossier Parish. A slight boost should also come from a steady expansion of activity in the Haynesville Shale—a major source of feedstock to chemical and LNG export facilities in south Louisiana.
- An improved rig count in the Gulf is expected to give the **Lafayette MSA** a nice economic kick and that, combined with solid performance by the MSA’s Big 7—Stuller, Acadian Companies, SCP Health, CGI, Waitr, LHC Group, and the new player Viemed—is expected to generate 3,200 new jobs (+1.6%) in 2020 and 4,000 jobs (+1.9%) in 2021. This would make Lafayette the third fastest growing MSA in the state.

- After much bloodletting, the corner should be turned in the **Houma MSA** over 2020-21. An expanding rig count in the Gulf will generate new jobs at places like Grand Isle Shipyard, Danos and Chet Morrison. Ship builders in the region are hiring due to diversification and better news from the Gulf. We are projecting 1,500 new jobs (+1.8%) in 2020 and a robust, extraction-driven bump of 3,000 jobs (+3.5%) in 2021.
- We were delighted to learn that CenturyLink had committed to the **Monroe MSA** through 2025. Chase Mortgage Processing, IBM, and Graphics Packaging continue to provide stability to the area. While Vantage Health Plan is in a growth mode the word “stability” seems the most apt term for this economy. We project 200 new jobs (+0.3%) in 2020 and 200 more (+0.3%) in 2021.
- Stability is also the operative word for the **Alexandria MSA** economy. Its large, key players like P&G, Crest Industries, Union Tank Car, Cleco, and England Airpark remain solid but do not appear to be in a significant growth mode. We are projecting this MSA’s employment level—which has basically been declining since 2008—will bottom out and remain flat over 2020-21. Landing a new client at the old IP site could quickly lift this MSA’s growth pattern.
- Medicaid reimbursement policies are preventing one of the **Hammond MSA**’s largest employers—North Oaks Health System—from being the job generator it has been in the past. The same goes for SLU, where enrollments and employment have stabilized. We expect this college town and region to add 100 jobs a year over 2020-21, a tie for seventh among the nine MSAs.
- A resurgence of exploration activity in the Gulf will boost rural parishes like St. Mary and Vermilion, and expansions by Alon Refinery, the House of Raiford and Rail Logic will also add a thrust in Louisiana’s **rural parishes**. We are projecting 1,300 new jobs a year over 2020-21 in rural Louisiana, an average annual growth rate of 0.6%.

The information for the economic outlook is from *The Louisiana Economic Outlook: 2020 and 2021*, by Loren C. Scott, Greg Upton, and Judy S. Collins; published in September, 2019.

MAJOR FISCAL INITIATIVES

Louisiana’s fiscal situation continued to improve in FY19. After years of deficits, the state ended the budget year in the black for the third year in a row. The state is on a more stable financial footing than it has been in years—going from a \$2 billion deficit in general fund direct when the administration took office to a more than \$500 million surplus in general fund direct at FY19 year end.

The surplus will allow the administration to replenish the state’s rainy day fund to the highest level it has been since FY12. It will also allow the state to put more funds toward other financial priorities, including the state pension systems’ unfunded accrued liabilities, transportation needs, deferred maintenance and coastal restoration and preservation.

Once again the administration refused to use one-time money for recurring expenses, a practice that led to repeated budget deficits during the prior administration. Adequate funding for education and health care remained top budget priorities because a healthy and educated workforce is key to Louisiana’s future in terms of quality of life for its residents and attracting jobs.

Some initiatives in FY19 that resulted in major fiscal impacts included:

- A reduction in the state’s capital outlay budget occurred for the third year in a row as efforts continued to make it more realistic and better aligned with the state’s ability to fund instead of being a “wish list” of projects. There has been an overall decrease of \$1.8 billion since FY16.
- Efficient management of projects and funding enabled the state to receive \$76 million in additional federal transportation dollars. This funding allowed the state to quickly advance “shovel ready” infrastructure projects including bridge replacements and highway expansions.
- Using an innovative approach, the state is effectively ending the 25-year-old waiting list for specialized home and community-based services for persons with developmental disabilities. The new plan prioritizes the specific clinical needs of these persons. This allows for a more targeted approach in providing the needed services to individuals with disabilities instead of addressing their needs based solely on the date they applied for services. This new approach will save the state millions of dollars.
- The state launched a new Medicaid eligibility and enrollment system that replaces a 20-year-old tool with modern technology. When fully implanted, advanced features will offer self-service options for recipients and real-time eligibility decisions for applicants while enabling consistent enforcement of Medicaid eligibility policy, with automated terminations for non-compliance.
- The transition into more modern financial and budget development systems continued. The current antiquated systems have exceeded their life expectancy. The new systems are required to better protect the state’s fiscal data with more efficient and streamlined processes. The financial information will become accessible on the Louisiana Checkbook website as various departments and agencies complete the move.
- The state adopted a new Civil Service pay plan, including pay raises and yearly market rate adjustments for certain state government jobs.

RELEVANT FINANCIAL POLICIES

Louisiana’s Constitution requires the State to pass a balanced operating budget. The Constitution also provides for an annual expenditure limit to control the rate of spending. The expenditure limit is determined each fiscal year and is established during the first quarter of the calendar year for the next fiscal year. The limit is equal to the expenditure limit from the previous fiscal year multiplied by a positive growth factor. The growth factor is the average annual percentage rate of change of personal income for Louisiana as defined and reported by the United States Department of Commerce for the three calendar years prior to the fiscal year for which the limit is calculated.

The State has restrictions on how revenues designated as “non-recurring” can be spent since these revenues cannot be relied on in future budget periods. Constitutionally established percentages of nonrecurring revenues are required to be deposited in the Budget Stabilization Fund and paid to fund the actuarially accrued liability of State pension plans. Any remaining amounts of non-recurring revenues may be used for purposes provided for in the Constitution including but not limited to the repayment of bonds in advance of maturity, additional payments to fund the unfunded accrued liability of the State pension

plans, funding for capital outlay projects in the comprehensive state budget, and funding for conservation and restoration efforts for Louisiana's coast.

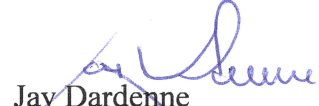
To aid the State in balancing its budget in years of declining revenue, the Budget Stabilization Fund was created. The fund was created in the 1990s and receives its monies from excess mineral revenues, non-recurring revenues, monies in excess of the expenditure limit, and other monies appropriated by the legislature. The monies can be spent if the official forecast for recurring revenues for the next fiscal year is less than the official forecast of recurring revenues for the current fiscal year, or if a deficit for the current fiscal year is projected due to a decrease in recurring revenues. At the end of the fiscal year, the fund balance in the Budget Stabilization Fund was \$405 million.

The State's fiscal status is constantly monitored to ensure that the State is spending within its means. Any projected budgetary deficits are required to be resolved within 30 days, otherwise a special session of the Legislature is required to be held. The governor has several means by which to resolve projected deficits including appropriation reductions and the authority to reduce appropriations of funds that are normally statutorily or constitutionally protected, in addition to the use of the Budget Stabilization Fund mentioned above.

ACKNOWLEDGEMENTS

In conclusion, I wish to express my appreciation to the staff of the Office of Statewide Reporting and Accounting Policy for their professionalism, dedication, and expertise in preparing this report, as well as their commitment to maintaining the highest standards of accountability in financial reporting. I also wish to thank the agency fiscal officers and accountants whose contributions helped make this report possible.

Sincerely yours,


Jay Dardenne
Commissioner of Administration



CERTIFICATE OF ACHIEVEMENT



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

State of Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

State of Louisiana

PRINCIPAL STATE OFFICIALS

Executive (Elected)

John Bel Edwards
Governor
William "Billy" H. Nungesser
Lieutenant Governor
R. Kyle Ardoin
Secretary of State
Jeff Landry
Attorney General
John M. Schroder, Sr.
Treasurer
Dr. Mike Strain
Commissioner of Agriculture and Forestry
James J. Donelon
Commissioner of Insurance

Legislative (Elected)

Taylor F. Barras
Speaker of the House of Representatives
John A. Alario, Jr.
President of the Senate

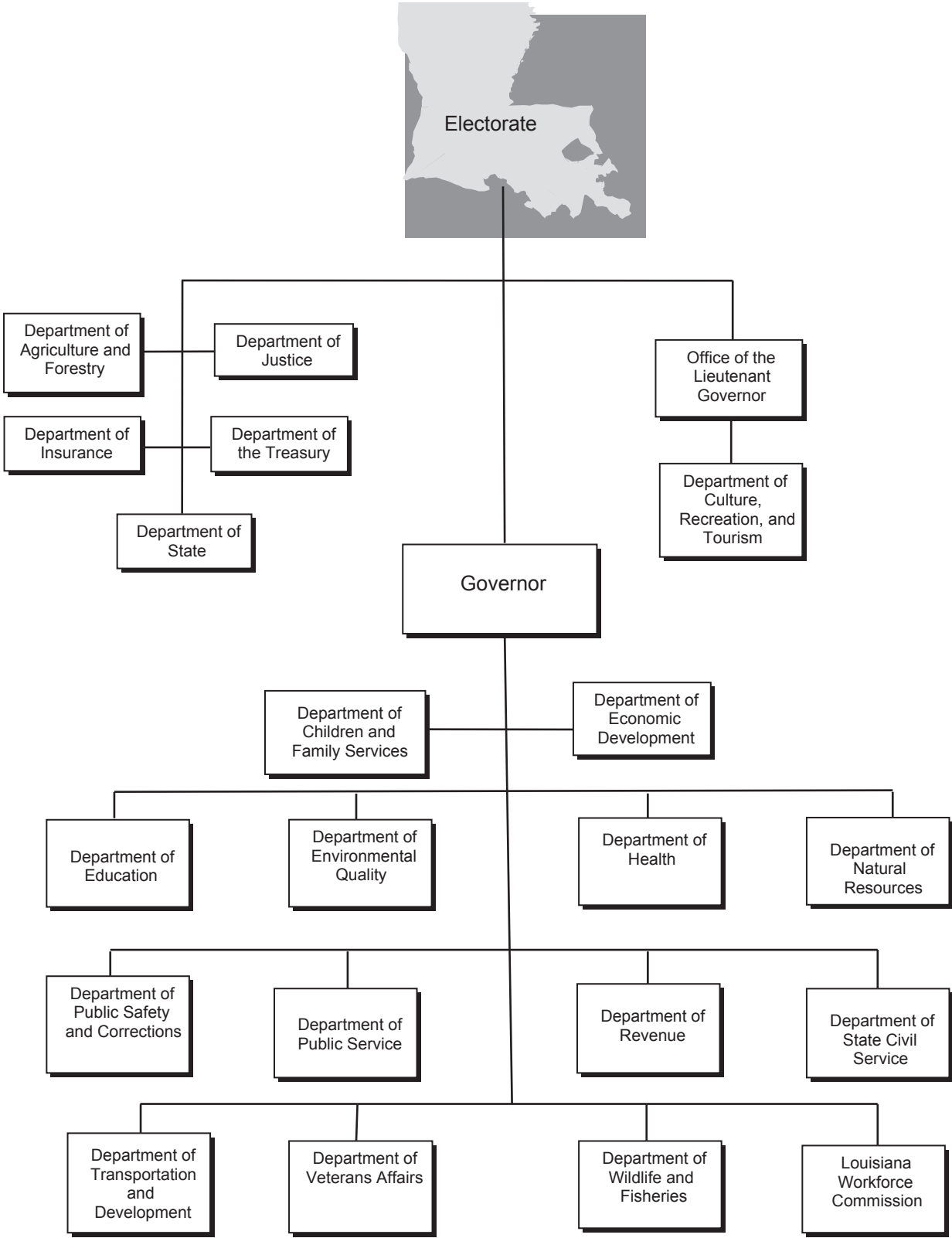
Judicial (Elected)

Bernette J. Johnson
Chief Justice of the Supreme Court of Louisiana

Executive (Appointed)

Marketa Garner Walters
Secretary of Children and Family Services
William "Billy" H. Nungesser
Secretary of Culture, Recreation, and Tourism
Don Pierson
Secretary of Economic Development
John White
State Superintendent of Education
Dr. Chuck Carr Brown
Secretary of Environmental Quality
Dr. Rebekah E. Gee
Secretary of Health
Thomas Harris
Secretary of Natural Resources
James M. LeBlanc
Secretary of Public Safety and Corrections
Colonel Kevin Reeves
Deputy Secretary of Public Safety and Corrections
Superintendent, Office of State Police
Brandon Frey
Executive Secretary of Public Service Commission
Kimberly Lewis Robinson
Secretary of Revenue
Byron P. Decoteau, Jr.
Director of State Civil Service
Dr. Shawn Wilson
Secretary of Transportation and Development
Joey Strickland
Secretary of Veterans Affairs
Jack Montoucet
Secretary of Wildlife and Fisheries
Ava Dejoie
Secretary of Louisiana Workforce Commission

STATE ORGANIZATIONAL CHART





II. FINANCIAL SECTION



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 30, 2019

Independent Auditor's Report

Honorable John Bel Edwards, Governor
Honorable John A. Alario, Jr., President, and
Members of the Senate
Honorable Taylor F. Barras, Speaker, and
Members of the House of Representatives
State of Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the state's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain pension trust funds, enterprise funds, and component units of government included within the basic financial statements of the state of Louisiana, which represent the following percentages of their related opinion units:

<u>Opinion Unit</u>	<u>Percentage of Total Assets and Deferred Outflows of Resources</u>	<u>Percentage of Expenditures/ Expenses (Including Deductions)</u>	<u>Percentage of Revenues (Including Additions)</u>
Business-Type Activities	16.15%	6.83%	8.79%
Aggregate Discretely Presented Component Units	57.22%	14.99%	17.69%
Aggregate Remaining Funds (includes pension trust funds)	85.19%	55.15%	50.78%

Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the previously mentioned pension trust funds, enterprise funds, and component units, are based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Sciences Foundation in Shreveport, and the Stephenson Technologies Corporation, all component units of the Louisiana State University System (major component unit); and the University Facilities, Inc., the University of Louisiana at Monroe Facilities, Inc., the Black and Gold Facilities, Inc., and the NSU Facilities Corporation, all component units of the University of Louisiana System (major component unit), which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America but not in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As disclosed in note 6 to the financial statements, the total net pension liability for the primary government was approximately \$6.2 billion at June 30, 2019, as determined by certain state and statewide pension systems. The related actuarial valuations were performed by the pension systems' actuaries using various assumptions. Because actual experience may differ from the assumptions used, there is a risk that this amount at June 30, 2019, could be under or overstated.

As disclosed in note 6 to the financial statements, the primary government's proportionate share of the Louisiana State Employees' Retirement System's (LASERS) net pension liability was \$5.5 billion at June 30, 2019. The actuarial valuation of the total pension liability is very sensitive to the underlying actuarial assumptions, including a discount rate as of June 30, 2018, of 7.65%. A 1% reduction in the current discount rate would increase the primary government's net pension liability by \$1.4 billion. For future valuations, LASERS currently intends to reduce the current 7.65% discount rate by 0.05% annually, until it reaches 7.50%.

As disclosed in note 6 to the financial statements, the actuarial valuation of the total pension liability for LASERS does not include projections for future ad hoc cost-of-living adjustments (COLA). LASERS considers these COLAs to not be substantively automatic and, therefore, future COLAs were not included in the valuation. Statutory provisions should be met and approval of both the Legislature and the Governor is required to grant a COLA. The inclusion of future COLAs in the valuation would increase the net pension liability.

Our opinions are not modified with respect to the matters emphasized above.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that *Management's Discussion and Analysis* and the *Required Supplementary Information Other Than Management's Discussion and Analysis* presented on pages 19 through 26 and 125 through 137, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the state of Louisiana's basic financial statements. The accompanying Introductory Section (pages 1 through 11), the Budgetary Comparison Schedule - Budget to Actual - Bond Security and Redemption Fund (page 139), the Combining and Individual Fund Statements - Nonmajor Funds (pages 142 through 177), and the Statistical Section (pages 179 through 208) listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Fund Statements - Nonmajor Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors.

In our opinion, based on our audit, the procedures performed as described above, and the reports of other auditors, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Introductory Section, the Budgetary Comparison Schedule - Budget to Actual - Bond Security and Redemption Fund, and the Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Medicaid Eligibility

Federal regulations provide for Medicaid eligibility determinations for certain individuals based on a methodology using federal income tax data known as modified adjusted gross income (MAGI). During the fiscal year ended June 30, 2019, the state's Medicaid Program paid \$5.5 billion to managed care organizations to provide Medicaid benefits to approximately 1.4 million recipients who were determined eligible based on MAGI. The Louisiana Department of Health (LDH) did not use federal tax data to verify critical Medicaid and LaCHIP eligibility factors, increasing the risk that applicants could be determined eligible when they are ineligible. As of the issuance of this report, we have been unable to verify the eligibility of these MAGI-determined recipients because federal and state laws prohibit our use of federal or state income tax records for these purposes. Considering rising state health care costs and limited budgets, it is important to ensure that Medicaid dollars are spent appropriately.

Proper and timely eligibility decisions are critical to ensure LDH does not expend state and federal funds for ineligible individuals. In the event the federal government identifies ineligible participants based on the income requirements, the costs could be disallowed requiring the state to return the federal share of those Medicaid costs to the federal government, resulting in a liability to the state.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, a report on our consideration of the state's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters will be issued under separate cover in the *State of Louisiana Single Audit Report*. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the state's internal control over financial reporting or on compliance. That report, upon its issuance, is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the state's internal control over financial reporting and compliance.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

BF:BQD:EFS:ch

CAFR2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) of the financial performance of the State of Louisiana presents a narrative overview and analysis of the financial activities of the State for the year ended June 30, 2019. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the additional information contained in the Transmittal Letter presented on pages 1-6 and the financial statements of the State, which begin on page 28.

FINANCIAL HIGHLIGHTS

- The State's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$3.8 billion, an increase of 60.7% from the prior fiscal year.
- The State experienced a \$1.3 billion increase and a \$167 million increase in net position for governmental activities and business-type activities, respectively, in comparison with prior year. The increases in net position include restatements, which are discussed in further detail in the Government-wide Financial Analysis section of this MD&A and in Note 10.
- At the end of fiscal year 2019, the actual revenues in the State's General Fund exceeded its actual expenditures by approximately \$691.9 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the Basic Financial Statements of the State of Louisiana, which are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

This report also contains Required Supplementary Information and Other Information in addition to the Basic Financial Statements.

Reporting the State as a Whole

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the finances of the State of Louisiana as a whole, and are prepared in a manner similar to a private sector business. The statements provide both short-term and long-term information about the net position of the State which helps in assessing the economic condition of the State at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting by taking into account all revenues earned and expenses incurred in the fiscal year regardless of when cash is received or paid.

Two financial statements are presented beginning on page 28 to assist the reader in assessing the State's financial position as a whole. First, the Statement of Net Position, presents the State's financial position – called net position – as of the fiscal year-end. Second, the Statement of Activities, details whether net position has improved or deteriorated since the prior year-end.

The government-wide financial statements report three types of activities:

Governmental Activities – The activities reported here are primarily supported by taxes and federal grants. Most of the State's activities fall into this category and include administration and regulatory oversight; agriculture and forestry; budget stabilization; capital projects; conservation and environment; corrections; culture, recreation, and tourism; debt service; economic development; education; endowments; health and welfare; military and veterans affairs; other purposes; public safety; transportation and development; unemployment compensation; workforce support and training; and youth programs.

State of Louisiana

Business-type Activities – These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the State include the Unemployment Trust Fund, the Louisiana Community and Technical College System (LCTCS), the Louisiana Agricultural Finance Authority (LAFA), the Clean Water State Revolving Fund, and others.

Component Units – Component units are legally separate organizations for which the elected officials of the government are financially accountable or have significant influence in governing board appointments. Among the component units are public colleges and universities, the Louisiana Lottery Corporation, and others. For a list of the component units included in the government-wide statements, see Note 1 (page 45) of the notes to the basic financial statements.

Reporting the State’s Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 31 and provide more detailed information than the government-wide statements by providing information about the most significant funds of the State – not the State as a whole. The three categories into which the funds of the State can be classified are governmental funds, proprietary funds, and fiduciary funds.

Governmental funds account for most of the functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on short-term inflows and outflows of current financial resources and the balances of these resources available at fiscal year-end. Governmental funds are reported using the modified accrual basis of accounting and the current resources measurement focus, which assists in determining whether there are more or fewer financial resources that can be spent in the near future to finance the State’s governmental programs.

Proprietary funds encompass enterprise funds and internal service funds. When the State charges customers for the services it provides, whether to outside customers (enterprise funds) or to other state agencies (internal service funds), the services are generally reported in the proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. Internal service funds are used to accumulate and allocate costs internally among the various functions of the State. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support State programs. The State is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The fiduciary fund category includes pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 – 124 of this report.

Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this CAFR also presents budgetary comparison schedules for the General Fund, additional information concerning pensions, and funding status on its obligation to provide Other Postemployment Benefits (OPEB) to its employees. Required supplementary information can be found on page 125 of this report.

Other Information

The CAFR also includes other information that is not part of the basic financial statements or required by the GASB. This information is included for additional analysis and is comprised of the Fund Combining Statements (pages 142 – 177), the budgetary comparison schedule for the Bond Security and Redemption Fund (page 139), and the Statistical Section.

THE STATE AS A WHOLE

Government-wide Financial Analysis

The State's overall financial position and results of operations for the past two years for the primary government are summarized as follows:

Condensed Statement of Net Position

(in thousands)

	Governmental Activities		Business-type Activities		Primary Government	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 13,415,849	\$ 12,108,283	\$ 2,658,760	\$ 2,470,051	\$ 16,074,609	\$ 14,578,334
Capital Assets	15,606,430	15,338,215	1,036,147	1,028,510	16,642,577	16,366,725
Total Assets	29,022,279	27,446,498	3,694,907	3,498,561	32,717,186	30,945,059
Total Deferred Outflows of Resources	1,536,371	1,588,404	117,768	95,987	1,654,139	1,684,391
Other Liabilities	4,372,929	4,254,453	89,511	85,633	4,462,440	4,340,086
Long-term debt outstanding	23,851,440	23,857,945	1,441,398	1,446,953	25,292,838	25,304,898
Total Liabilities	28,224,369	28,112,398	1,530,909	1,532,586	29,755,278	29,644,984
Total Deferred Inflows of Resources	733,401	688,644	114,543	55,485	847,944	744,129
Net Investment in Capital Assets	12,124,794	11,730,196	436,013	446,322	12,560,807	12,176,518
Restricted	5,175,816	4,556,099	1,309,498	1,220,926	6,485,314	5,777,025
Unrestricted	(15,699,730)	(16,052,435)	421,712	339,229	(15,278,018)	(15,713,206)
Total Net Position	\$ 1,600,880	\$ 233,860	\$ 2,167,223	\$ 2,006,477	\$ 3,768,103	\$ 2,240,337

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. In the case of Louisiana, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$3.8 billion, at the close of the fiscal year. The largest portion of Louisiana's net position, \$12.6 billion, reflects its investment in capital assets (e.g., land, roads, buildings, machinery, and equipment), less any related outstanding debt that was issued to acquire those assets. The State uses these assets to provide services to residents of the State, and consequently are not available for future spending. Although the State's investment in capital assets is reported net of related debt, this debt must be paid from other sources since the capital assets themselves cannot be used to liquidate these liabilities. An additional \$6.5 billion of Louisiana's net position is subject to external restrictions. These restricted amounts are only available for spending as provided for by law and/or contract and grant agreements.

The remaining portion of net position is considered to be unrestricted. Any positive amounts reported for unrestricted net position could be used to meet Louisiana's ongoing obligations to its residents and creditors. This year, however, Louisiana's net investment in capital assets and restricted assets and deferred outflows of resources less its restricted liabilities and deferred inflows of resources exceeded the State's total net position resulting in the State reporting unrestricted net position of negative \$15.3 billion. The State's negative unrestricted net position is mainly caused by the following:

- A net pension liability and pension-related deferred inflows and outflows for the State's participation in various defined benefit plans of approximately \$5.4 billion.
- The effect of continued issuance of long-term debt to fund annual expenses for capital grants to other entities of approximately \$3.4 billion.
- An estimated liability recorded for \$1.6 billion to recognize the State's share of the costs in two partnerships with the Federal Government to construct and improve levee systems in the greater New Orleans area.
- A liability for post-employment benefits other than pensions of \$6.3 billion attributable to continuous under-fundings of annual required contributions.
- Unfunded reserves for incurred claims payable to outside parties for worker's compensation, disallowed costs, and various lawsuits of approximately \$2.2 billion.

State of Louisiana

Condensed Statement of Activities

(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues:						
Charges for Services	\$ 2,509,221	\$ 2,388,464	\$ 499,627	\$ 500,849	\$ 3,008,848	\$ 2,889,313
Operating Grants & Contributions	14,412,186	13,859,304	194,025	190,902	14,606,211	14,050,206
Capital Grants & Contributions	669,490	587,843	41,184	47,847	710,674	635,690
General Revenues:						
Income Taxes	4,134,987	3,787,659	--	--	4,134,987	3,787,659
Sales & Use Taxes	3,843,976	4,342,563	--	--	3,843,976	4,342,563
Other Taxes	2,716,902	2,587,215	--	--	2,716,902	2,587,215
Other	1,670,411	1,362,308	4,912	(663)	1,675,323	1,361,645
Total Revenues	<u>29,957,173</u>	<u>28,915,356</u>	<u>739,748</u>	<u>738,935</u>	<u>30,696,921</u>	<u>29,654,291</u>
Expenses						
Governmental Activities:						
General Government	2,216,867	2,887,652	--	--	2,216,867	2,887,652
Culture, Recreation & Tourism	100,426	97,685	--	--	100,426	97,685
Transportation & Development	1,445,953	1,377,898	--	--	1,445,953	1,377,898
Public Safety	1,008,130	949,390	--	--	1,008,130	949,390
Health & Welfare	14,755,484	13,975,446	--	--	14,755,484	13,975,446
Corrections	779,224	702,948	--	--	779,224	702,948
Youth Development	86,781	75,263	--	--	86,781	75,263
Conservation & Environment	651,864	554,590	--	--	651,864	554,590
Education	6,357,514	6,308,850	--	--	6,357,514	6,308,850
Agriculture & Forestry	201,646	93,118	--	--	201,646	93,118
Economic Development	213,769	231,981	--	--	213,769	231,981
Military & Veterans Affairs	189,476	170,224	--	--	189,476	170,224
Workforce Support & Training	255,141	247,754	--	--	255,141	247,754
Interest on Long-term Debt	278,405	294,885	--	--	278,405	294,885
Business-Type Activities:						
Higher Education	--	--	471,802	478,936	471,802	478,936
Lending & Financing Activities	--	--	26,396	38,243	26,396	38,243
Property Assistance	--	--	8,288	8,427	8,288	8,427
Prison Enterprises	--	--	27,043	28,911	27,043	28,911
Regulation & Oversight	--	--	47,107	47,182	47,107	47,182
Unemployment Insurance	--	--	152,840	187,023	152,840	187,023
Total Expenses	<u>28,540,680</u>	<u>27,967,684</u>	<u>733,476</u>	<u>788,722</u>	<u>29,274,156</u>	<u>28,756,406</u>
Net Increase (Decrease) before Transfers	1,416,493	947,672	6,272	(49,787)	1,422,765	897,885
Transfers In (Out)	(160,648)	(131,586)	160,648	131,586	--	--
Net Increase (Decrease)	<u>1,255,845</u>	<u>816,086</u>	<u>166,920</u>	<u>81,799</u>	<u>1,422,765</u>	<u>897,885</u>
Net Position - Beginning, as Restated	<u>345,035</u>	<u>(582,226)</u>	<u>2,000,303</u>	<u>1,924,678</u>	<u>2,345,338</u>	<u>1,342,452</u>
Net Position - Ending	<u>\$ 1,600,880</u>	<u>\$ 233,860</u>	<u>\$ 2,167,223</u>	<u>\$ 2,006,477</u>	<u>\$ 3,768,103</u>	<u>\$ 2,240,337</u>

Louisiana's overall net position increased by \$1.4 billion from the prior fiscal year. Revenues increased by approximately \$1 billion and expenditures increased by approximately \$518 million. Most of the reasons for the increase in net position at the government-wide level account for the increases in net position at the fund level, e.g., increased collections and expenditures. See the next section, The State's Funds, for more information at the fund level.

Other changes contributing to the state's net position include the increased revenue under Use of Money and Property by \$326 million. This includes an increase in the fair value of investments of \$115 million, an increase in interest dividends of \$33 million, and increases in mineral settlements and royalties, which are reflected at the fund level, as well.

Net pension liability and pension-related deferred inflows and outflows decreased by \$172 million, due largely to the state's prior year payment of principal for a portion of the unfunded accrued liability and due to an experience gain from non-investment actuarial assumptions.

THE STATE'S FUNDS

As discussed earlier, funds provide additional detail on the amounts presented in the government-wide financial statements. Governmental fund information provides additional detail on the State's governmental activities while enterprise fund information provides additional detail on the State's business-type activities. An analysis of balances and individual transactions of the State's governmental and enterprise funds is provided below:

Governmental Funds

Even though governmental funds and the governmental activities report the same operations, changes in fund balance in the governmental fund financial statements may differ significantly from changes in net position in the government-wide financial statements. This is because governmental funds use the current resources measurement focus and modified accrual basis of accounting while governmental activities use the economic resources measurement focus and the accrual basis of accounting. Examples of items reported in governmental activities but not in governmental funds include capital assets and long-term liabilities not expected to be liquidated with current financial resources such as bonds, the net pension liability, and the total obligation for OPEB. Despite these differences in perspective and basis of accounting, the information presented in the governmental funds financial statements largely reinforced the financial results reported in the government-wide financial statements this year.

The fund balance of the General Fund increased by \$691 million. Income tax collections increased by \$469 million, corporate tax collections increased by \$153 million, and severance tax collections increased by \$70 million. Income tax collections increased due to the federal tax reform passed by the U.S. Congress at the end of calendar year 2017. Corporate collections were up due to a good corporate earnings environment and the effect of Legislative cuts to tax credits, deductions and rebates, passed by the Louisiana Legislature three years ago. Mineral revenue (severance tax) were up mainly because of an increase in the oil price during the 2019 fiscal year. These increases were largely offset by the substantial decrease of \$437 million in sales tax collections due to a decrease in the state sales tax rate, which went from 5 percent in fiscal year 2018 to 4.45 percent in fiscal year 2019.

A large portion of the increase in net position is attributable to the increase in revenue and transfers in the statutory dedicated funds that are included in the general fund for reporting purposes. For instance, the Coastal Restoration Fund's net position increased by \$161 million due mainly to payments received from the Gulf of Mexico Energy Security Act (GOMESA) and a transfer of \$55 million of the 2018 General Fund Surplus into the fund. GOMESA created revenue sharing provision for the four Gulf oil and gas producing States of Alabama, Louisiana, Mississippi and Texas, and their coastal political subdivisions.

The fund balance for the Louisiana Education Quality Trust Fund increased by \$62.6 million, due largely to the increase in the fair value of its investments. The fund balance for the Capital Outlay Escrow Fund (COEF) increased by \$321 million due largely to the transfer of approximately \$207 million to the fund from the 2017 and 2018 General Fund surpluses. The fund balance for the nonmajor governmental funds increased by \$310 million. This is due in part to the issuance of \$185 million in GARVEE bond proceeds, which are reported in the Transportation Trust Fund (TTF). The debt associated with this issue is reported at the government-wide level. TTF also received \$81 million more in federal revenue in FY 2019 compared to the previous year.

Enterprise Funds

Enterprise funds provide additional detail for the amounts presented as business-type activities in the government-wide financial statements. They use the same measurement focus and basis of accounting as business-type activities. Some of the larger factors that resulted in the change in net position of enterprise funds are as follows:

- The Louisiana Community and Technical Colleges System (LCTCS) experienced an increase in net position of \$54.2 million due in part to a \$56 million decrease in net pension liability. Other significant changes include an increase in capital assets of \$21.1 million as a result of capital improvements and enhancements to certain LCTCS facilities authorized by Act 360 of the 2013 Regular Session, and an increase of \$56.1 million in bonds payable due to the issuance of bonds during the fiscal year.

State of Louisiana

- Net position for the Unemployment Insurance Trust Fund (UTF) increased by \$80.2 million due mainly to a decrease in unemployment claims, which resulted from lower unemployment.
- Net position for aggregate remaining nonmajor enterprise funds increased by \$32.5 million. The majority of this increase is reported in the Clean Water State Revolving Loan Fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

Most of the State's operating expenditures are reported in the General Fund. These expenditures are funded by a variety of sources including various state taxes, agency self-generated revenues, licenses and fees, federal revenues, transfers of interagency receipts, and other statutorily dedicated funds. Budgeted expenditures are constrained by annual revenue projections forecasted by the Revenue Estimating Conference (REC). Actual expenditures of all other revenues are limited to the lesser of budget or actual collections. Over the course of the year, agencies may request budget adjustments based on actual need.

The fiscal year ended with a surplus of \$534.5 million, which was from the excess of revenues over expenditures of state government operations. The excess revenues consisted primarily of personal income taxes, corporate income taxes, and severance taxes that were higher than originally forecasted for the year. Several factors contributed to the higher collections, including the federal Tax Cut and Jobs Act passed at the end of 2017, a better economy with strong corporate earnings, state cuts to tax credits and deductions, and higher oil prices.

The General Fund final budget revenues were \$145.6 million higher than appropriated in the original budget, and the final budgeted expenditures were \$469.8 million greater than the budgeted expenditures originally appropriated by the Legislature. A major reason for this increase in budgeted revenues was due to supplemental appropriations for the Louisiana Department of Health in the amount of \$68.9 million for the uncompensated care costs program for disproportionate share hospital payments. Medicaid disproportionate share hospital (DSH) payments are statutorily required payments intended to offset hospitals' uncompensated care costs to improve access for Medicaid and uninsured patients as well as the financial stability of safety-net hospitals. Other reasons for the increase include a one-time federal grant increase in FY 2019 from the Child Care Development Fund to assist qualifying families in obtaining child care services.

Actual budgetary basis General Fund revenues were \$1.4 billion less than the final budget and expenditures were \$2.4 billion less than final budgeted amounts. This variance is due in part to forecasts for budgeted expenditures of federal receipts, which are largely based on remaining grant balances. Since the entire remaining allocations of grants are rarely spent within one year, budgeted amounts are inflated relative to actuals. Other reasons that actuals are less than final budgeted revenues and expenditures include less than projected Medicaid recipients and claims (approximately, \$450 million less expenditures); lower than expected activity for spending on federal programs relating to natural disasters, and other emergency relief activities (approximately \$341 million less); and approximately \$423 million less expenditures incurred than projected for the Disaster Recovery Unit (DRU) in the Division of Administration. The DRU had less than anticipated expenditures due to the winding down of the Louisiana Severe Storm and Flooding Grants, a significant reduction in spending related to the DRU Homeowner and Infrastructure Programs, and less than projected costs for the Louisiana Restore Grants.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the fiscal year, the State had \$16.6 billion invested in a broad range of capital assets. This amount represents a net increase of \$275.9 million from the prior year.

State of Louisiana

Capital Assets

(net of depreciation and amortization in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,299,925	\$ 2,281,616	\$ 62,616	\$ 61,373	\$ 2,362,541	\$ 2,342,989
Building & Improvements (Net)	1,546,638	1,550,015	606,534	579,264	2,153,172	2,129,279
Machinery & Equipment (Net)	129,743	131,294	41,323	38,568	171,066	169,862
Infrastructure (Net)	9,925,119	9,934,447	291,514	300,961	10,216,633	10,235,408
Intangible Assets (Net)	82,664	20,072	6,339	8,030	89,003	28,102
Construction in Progress	1,622,341	1,420,771	27,821	40,314	1,650,162	1,461,085
Total	\$ 15,606,430	\$ 15,338,215	\$ 1,036,147	\$ 1,028,510	\$ 16,642,577	\$ 16,366,725

The State's annual capital outlay budget includes appropriations to fund both 1) capital assets and expenditures of the primary government and 2) capital grants to other entities outside of the primary government including colleges, universities and local governments which are not included in the amounts presented above. Project expenditures may be funded through a variety of means including transfers from the General Fund and other funds, federal grants, and deposits from component units and local governments. However, most expenditures are funded with proceeds from the issuance of general obligation bonds. Capital projects appropriated in the annual capital outlay budgets are subject to a process by which projects are ranked for funding priority. In anticipation of future general obligation bond issues, the authority to incur expenditures for the highest priority projects may be granted through "cash lines of credit." This mechanism facilitates the start of projects that will be funded largely from general obligation bonds without available general obligation bonds and provides an indication of outstanding capital commitments.

Intangibles for governmental activities increased by approximately \$62 million. Examples of intangible assets are software, patents, trademarks, copyrights, etc. The Louisiana Department of Health launched a new \$79 million Medicaid eligibility and enrollment system. The system will allow Louisiana residents to submit on-line Medicaid applications and be notified of their eligibility within minutes. The new automated system replaces inefficient manual processes with modern tools, technologies and electronic data sources. The system will connect with state and federal databases to verify Medicaid eligibility.

Construction in Progress for governmental activities increased by approximately \$201 million. This is due to several large infrastructure projects currently under construction. One of the largest of these projects included expenditures of \$50.2 million on an I-10 widening project from LA 328 to Junction I-49. The 7.2 mile, project includes total reconstruction of the existing lanes, widening of 5 structures, and total replacement of one structure in Lafayette and St. Martin Parishes. Another large project contributing \$29.3 million to CIP included the widening of I-10 from Highland to Prairieville.

In February 2019, the State issued \$185 million Grant Anticipation Revenue Bonds (GARVEE) bonds to finance all or a portion of the following infrastructure projects: Reconstruction and widening of I-10 from the Mississippi River Bridge to the I-10/I-12 split in Baton Rouge; an interchange on I-10 in Kenner at Loyola Drive to service the new Louis Armstrong Airport terminal; a \$71.8 million project to build an access road from I-20 directly into Barksdale Air Force Base in Bossier City; and up to 10% of the project cost for the \$122 million Belle Chasse Bridge and Tunnel Replacement.

Buildings for BTA's increased approximately \$27 million while construction in progress declined by approximately \$13 million. In July of 2018, the Louisiana Community and Technical College System completed construction on the Delgado River City and Advanced Manufacturing Center, located in Avondale, Louisiana. The 75,000 square foot facility costs \$21 million and will accommodate programs in industrial and manufacturing skill trades.

Refer to Note 5 – "Capital Assets" on page 78 for more details of the changes in capital assets.

Debt Administration

The State's bonded debt increased by \$155.5 million, or 1.8%, from the prior year. Presented below is a table comparing outstanding bonds for the current and prior year.

State of Louisiana

Outstanding Debt General Obligation and Revenue Bonds (in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
General obligation bonds	\$ 3,647,050	\$ 3,606,280	\$ --	\$ --	\$ 3,647,050	\$ 3,606,280
Revenue bonds and notes	3,594,503	3,559,269	596,350	548,975	4,190,853	4,108,244
Unamortized discounts & premiums	686,881	660,832	50,201	44,095	737,082	704,927
Total	\$ 7,928,434	\$ 7,826,381	\$ 646,551	\$ 593,070	\$ 8,574,985	\$ 8,419,451

The State's bonded debt for its governmental activities was driven largely by the issuance of \$307 million in general obligation bonds and payments of \$266 million. In addition, the state issued a Grant Anticipation Revenue Bonds (GARVEE) of \$185 million. This bond is paid by the Federal Transportation Funds under Title 23 of the United States Code and the proceeds will be used for infrastructure projects.

The State's credit rating of AA- remained the same by Standard & Poor's Ratings Services during fiscal year 2019 with a stable outlook. As of June 30, 2019, Moody's rating remained at Aa3 with a stable outlook and Fitch Ratings remained at AA- with a stable outlook. Additional details on long-term debt, including a discussion of debt authorization and limitations are included in Note 8, Long-term Obligations (page 99).

A LOOK FORWARD

(Excerpts are from *The Louisiana Economic Outlook: 2020 and 2021* by Loren C. Scott, Greg Upton, and Judy S. Collins)

Despite being in a lull in 2019, the State's economy is improving overall. Some of the known factors that will affect the State's 2020 net position include:

- There have been several expansions announced, throughout the state, that will provide additional employment as well as increased revenues for the upcoming year. These include Savoie's Sausage and Food Products, which will begin a \$12.7 million expansion of their St. Landry Parish facility in January 2020. Solomon Group, a New Orleans based entertainment design and production company, has announced that it will be creating 114 new jobs for the Southeast Region due to the Entertainment Job Creation Program. Also, Coast Professional announced it will add an 8,200-square-foot office facility in West Monroe.
- The Federal Energy Regulatory Commission (FERC) has now authorized the building of the Venture Global Plaquemines LNG Facility. Venture Global, a liquefied natural gas provider (LNG), plans to invest \$8.5 billion to build a natural gas liquefaction facility and LNG export terminal along the Mississippi River in Plaquemines Parish.
- In September 2019, Moody's revised its outlook from stable to positive for the General Obligation, lease, and State Highway Improvement bonds. This is an indicator that the State's financial position has improved.

Requests for Information

This financial report is designed to provide a general overview of the State's finances for interested parties. Questions concerning any of the information provided in this report or requests for additional financial information may be obtained by writing to the Office of Statewide Reporting and Accounting Policy, P.O. Box 94095, Baton Rouge, LA 70804-9095 or by telephoning (225) 342-0708. The component units of the State issue their own audited financial reports. Telephone numbers for these entities can also be obtained from the Office of Statewide Reporting and Accounting Policy. This report is available on our website at <https://doa.la.gov/Pages/osrap/CAFR/CAFR.aspx>.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS



State of Louisiana

STATEMENT OF NET POSITION

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT	
ASSETS				
CASH & CASH EQUIVALENTS	\$ 3,990,330	\$ 1,687,732	\$ 5,678,062	\$ 1,492,426
INVESTMENTS	3,508,658	119,402	3,628,060	2,549,871
RECEIVABLES (NET)	3,642,355	103,056	3,745,411	3,046,533
AMOUNTS DUE FROM PRIMARY GOVERNMENT	--	--	--	53,056
AMOUNTS DUE FROM COMPONENT UNITS	30,130	--	30,130	--
DUE FROM FEDERAL GOVERNMENT	1,970,822	19,363	1,990,185	75,284
INVENTORIES	79,444	6,892	86,336	14,570
PREPAYMENTS	196,340	1,347	197,687	28,840
INTERNAL BALANCES	(2,250)	2,250	--	--
NOTES RECEIVABLES	--	709,978	709,978	414,867
OTHER ASSETS	20	8,740	8,760	105,778
CAPITAL ASSETS (NOTE 5)				
LAND	2,299,925	62,616	2,362,541	306,301
BUILDING & IMPROVEMENTS (NET)	1,546,638	606,534	2,153,172	4,278,835
MACHINERY & EQUIPMENT (NET)	129,743	41,323	171,066	286,760
INFRASTRUCTURE (NET)	9,925,119	291,514	10,216,633	1,217,270
INTANGIBLE ASSETS (NET)	82,664	6,339	89,003	9,143
CONSTRUCTION IN PROGRESS	1,622,341	27,821	1,650,162	7,079,680
TOTAL ASSETS	29,022,279	3,694,907	32,717,186	20,959,214
DEFERRED OUTFLOWS OF RESOURCES				
ACCRUED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVES	17,645	--	17,645	--
DEFERRED AMOUNTS ON DEBT REFUNDING	242,170	--	242,170	56,127
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	295,987	25,351	321,338	172,760
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	980,569	92,417	1,072,986	686,889
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,536,371	117,768	1,654,139	915,776
LIABILITIES				
ACCOUNTS PAYABLE	2,098,245	45,498	2,143,743	304,191
ACCRUED INTEREST	71,133	1,960	73,093	13,921
DERIVATIVE INSTRUMENTS	17,645	--	17,645	--
AMOUNTS DUE TO PRIMARY GOVERNMENT	--	--	--	30,130
AMOUNTS DUE TO COMPONENT UNITS	53,056	--	53,056	--
DUE TO FEDERAL GOVERNMENT	767,184	1,267	768,451	14,243
DUE TO LOCAL GOVERNMENTS	701,021	--	701,021	--
UNEARNED REVENUES	258,028	19,086	277,114	1,768,773
TAX REFUNDS PAYABLE	195,133	--	195,133	--
UNCLAIMED PROPERTY LIABILITY	185,834	--	185,834	--
AMOUNTS HELD IN CUSTODY FOR OTHERS	25,450	1,798	27,248	39,151
OTHER LIABILITIES	200	19,902	20,102	40,852
CURRENT PORTION OF LONG-TERM LIABILITIES (NOTE 8):				
CONTRACTS PAYABLE	15,000	--	15,000	6,772
COMPENSATED ABSENCES PAYABLE	15,985	1,612	17,597	17,861
CAPITAL LEASE OBLIGATIONS	--	116	116	6,116
NOTES PAYABLE	3,815	160	3,975	5,241
BONDS PAYABLE	443,270	19,752	463,022	221,302
OPEB LIABILITY	196,207	10,716	206,923	107,965
POLLUTION REMEDIATION OBLIGATIONS	4,357	--	4,357	--
ESTIMATED LIABILITY FOR CLAIMS	286,325	--	286,325	19,069
OTHER LONG-TERM LIABILITIES	4,976	4,178	9,154	86,152
NONCURRENT PORTION OF LONG-TERM LIABILITIES (NOTE 8):				
COMPENSATED ABSENCES PAYABLE	183,264	20,616	203,880	149,157
CAPITAL LEASE OBLIGATIONS	--	2,327	2,327	264,308
NOTES PAYABLE	8,153	1,238	9,391	69,643
BONDS PAYABLE	7,485,164	626,799	8,111,963	2,698,203
OPEB LIABILITY	5,798,642	330,519	6,129,161	3,151,065
NET PENSION LIABILITY	5,758,647	423,365	6,182,012	3,208,799
POLLUTION REMEDIATION OBLIGATIONS	14,297	--	14,297	--
ESTIMATED LIABILITY FOR CLAIMS	1,869,250	--	1,869,250	3,706
ESTIMATED LIABILITY FOR CONSTRUCTION CONTRACTS	1,641,261	--	1,641,261	--
OTHER LONG-TERM LIABILITIES	122,827	--	122,827	72,714
TOTAL LIABILITIES	28,224,369	1,530,909	29,755,278	12,299,334

The notes to the financial statement are an integral part of this statement.

State of Louisiana

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT	
DEFERRED INFLOWS OF RESOURCES				
DEFERRED AMOUNTS ON DEBT REFUNDING	--	6,046	6,046	227
GRANTS RECEIVED PRIOR TO MEETING TIME REQUIREMENTS	--	--	--	4,205
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	513,752	39,876	553,628	235,646
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	219,649	68,621	288,270	309,631
TOTAL DEFERRED INFLOWS OF RESOURCES	733,401	114,543	847,944	549,709
NET POSITION				
NET INVESTMENT IN CAPITAL ASSETS	12,124,794	436,013	12,560,807	11,231,059
RESTRICTED FOR:				
EXPENDABLE:				
ADMINISTRATION & REGULATORY OVERSIGHT	64,954	--	64,954	--
AGRICULTURE & FORESTRY PROGRAMS	420	--	420	--
BUDGET STABILIZATION	405,283	--	405,283	--
CAPITAL PROJECTS	651,212	--	651,212	41,260
CONSERVATION & ENVIRONMENT PROGRAMS:				
ARTIFICIAL REEF DEVELOPMENT	22,866	--	22,866	--
COASTAL PROTECTION & RESTORATION	321,046	--	321,046	--
OILFIELD SITE RESTORATION	32,988	--	32,988	--
WILDLIFE & FISHERIES CONSERVATION	132,687	--	132,687	--
OTHER CONSERVATION & ENVIRONMENT PROGRAMS	6,807	--	6,807	--
CORRECTIONS PROGRAMS	108	--	108	--
CULTURE, RECREATION, & TOURISM PROGRAMS	4,973	--	4,973	--
DEBT SERVICE	230,288	--	230,288	233,323
ECONOMIC DEVELOPMENT PROGRAMS	2,659	--	2,659	--
EDUCATION PROGRAMS:				
MINIMUM FOUNDATION PROGAM	110,155	--	110,155	--
OTHER EDUCATION PROGRAMS	347,456	--	347,456	--
ENDOWMENTS - EXPENDABLE	--	2,700	2,700	1,087,360
HEALTH & WELFARE PROGRAMS:				
STATE MEDICAID MATCH	1,778	--	1,778	--
OTHER HEALTH & WELFARE PROGRAMS	81,748	--	81,748	--
MILITARY & VETERANS AFFAIRS PROGRAMS	20,468	--	20,468	--
OTHER PURPOSES	--	178,007	178,007	323,324
TRANSPORTATION & DEVELOPMENT PROGRAMS	1,767	--	1,767	--
UNEMPLOYMENT COMPENSATION	87	1,119,999	1,120,086	--
WORKFORCE SUPPORT & TRAINING PROGRAMS	3,898	--	3,898	--
YOUTH PROGRAMS	3,571	--	3,571	--
NONEXPENDABLE:				
CULTURE, RECREATION, & TOURISM PROGRAMS	100	--	100	--
EDUCATION PROGRAMS	2,261,717	--	2,261,717	--
ENDOWMENTS	--	8,792	8,792	822,076
HEALTH & WELFARE PROGRAMS	466,780	--	466,780	--
UNRESTRICTED	(15,699,730)	421,712	(15,278,018)	(4,712,455)
TOTAL NET POSITION	\$ 1,600,880	\$ 2,167,223	\$ 3,768,103	\$ 9,025,947

State of Louisiana

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			COMPONENT UNITS
		CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	CAPITAL GRANTS & CONTRIBUTIONS	PRIMARY GOVERNMENT				
					GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
PRIMARY GOVERNMENT:									
GOVERNMENTAL ACTIVITIES:									
GENERAL GOVERNMENT	\$ 2,216,867	\$ 1,225,420	\$ 652,713	\$ 1,746	\$ (336,988)		\$ (336,988)		
CULTURE, RECREATION & TOURISM	100,426	17,423	14,821	--	(68,182)		(68,182)		
TRANSPORTATION & DEVELOPMENT	1,445,953	179,410	195,197	667,744	(403,602)		(403,602)		
PUBLIC SAFETY	1,008,130	336,604	393,372	--	(278,154)		(278,154)		
HEALTH & WELFARE	14,755,484	396,209	11,150,269	--	(3,209,006)		(3,209,006)		
CORRECTIONS	779,224	41,337	32,543	--	(705,344)		(705,344)		
YOUTH DEVELOPMENT	86,781	--	616	--	(86,165)		(86,165)		
CONSERVATION & ENVIRONMENT	651,864	186,335	309,744	--	(155,785)		(155,785)		
EDUCATION	6,357,514	6,405	1,336,339	--	(5,014,770)		(5,014,770)		
AGRICULTURE & FORESTRY	201,646	22,134	64,563	--	(114,949)		(114,949)		
ECONOMIC DEVELOPMENT	213,769	4,368	20,591	--	(188,810)		(188,810)		
MILITARY & VETERANS AFFAIRS	189,476	15,075	107,212	--	(67,189)		(67,189)		
WORKFORCE SUPPORT & TRAINING	255,141	78,501	134,206	--	(42,434)		(42,434)		
INTEREST ON LONG-TERM DEBT	278,405	--	--	--	(278,405)		(278,405)		
TOTAL GOVERNMENTAL ACTIVITIES	<u>28,540,680</u>	<u>2,509,221</u>	<u>14,412,186</u>	<u>669,490</u>	<u>(10,949,783)</u>		<u>(10,949,783)</u>		
BUSINESS-TYPE ACTIVITIES:									
HIGHER EDUCATION	471,802	153,445	191,980	10,495		\$ (115,882)	(115,882)		
LENDING & FINANCING ACTIVITIES	26,396	26,505	1,065	30,689		31,863	31,863		
PROPERTY ASSISTANCE	8,288	10,363	--	--		2,075	2,075		
PRISON ENTERPRISES	27,043	27,380	--	--		337	337		
REGULATION & OVERSIGHT	47,107	49,766	76	--		2,735	2,735		
UNEMPLOYMENT INSURANCE	152,840	232,168	904	--		80,232	80,232		
TOTAL BUSINESS-TYPE ACTIVITIES	<u>733,476</u>	<u>499,627</u>	<u>194,025</u>	<u>41,184</u>		<u>1,360</u>	<u>1,360</u>		
TOTAL PRIMARY GOVERNMENT	<u>\$ 29,274,156</u>	<u>\$ 3,008,848</u>	<u>\$ 14,606,211</u>	<u>\$ 710,674</u>	<u>(10,949,783)</u>	<u>1,360</u>	<u>(10,948,423)</u>		
TOTAL DISCRETELY PRESENTED COMPONENT UNITS									
	<u>\$ 5,929,653</u>	<u>\$ 2,780,941</u>	<u>\$ 1,263,063</u>	<u>\$ 115,350</u>				<u>\$ (1,770,299)</u>	
GENERAL REVENUES:									
CORPORATE INCOME TAXES					484,799		484,799		
INDIVIDUAL INCOME TAXES					3,650,188		3,650,188		
SALES & USE TAXES					3,843,976		3,843,976		
SEVERANCE TAXES					511,814		511,814		
TOBACCO TAXES					283,442		283,442		
FRANCHISE TAXES					157,723		157,723		
GAS & FUELS TAXES, restricted for transportation					639,922		639,922		
INSURANCE PREMIUM TAXES					915,201		915,201		
ALCOHOL TAXES					75,993		75,993		
OCCUPANCY TAXES					69,130		69,130		
OTHER TAXES					63,677		63,677		
UNCLAIMED PROPERTY					23,927		23,927		
GAMING					889,864		889,864		
USE OF MONEY & PROPERTY					745,516	4,912	750,428		
UNRESTRICTED PAYMENTS FROM PRIMARY GOVERNMENT					--	--	--	1,316,568	
OTHER GENERAL REVENUES					11,104	--	11,104	1,029,345	
ADDITIONS TO PERMANENT ENDOWMENTS					--	--	--	23,212	
TRANSFERS					(160,648)	160,648	--	--	
TOTAL GENERAL REVENUES, ADDITIONS TO PERMANENT ENDOWMENTS, AND TRANSFERS					<u>12,205,628</u>	<u>165,560</u>	<u>12,371,188</u>	<u>2,369,125</u>	
CHANGE IN NET POSITION					1,255,845	166,920	1,422,765	598,826	
NET POSITION - BEGINNING AS RESTATED					345,035	2,000,303	2,345,338	8,427,121	
NET POSITION - ENDING					<u>\$ 1,600,880</u>	<u>\$ 2,167,223</u>	<u>\$ 3,768,103</u>	<u>\$ 9,025,947</u>	

The notes to the financial statements are an integral part of this statement.

**GOVERNMENTAL FUND
FINANCIAL STATEMENTS**

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Major Funds

GENERAL FUND

The General Fund, the principal operating fund of the State, was established administratively to provide for the distribution of funds appropriated by the State Legislature for the ordinary expenses of state government. Transactions related to resources that are not accounted for in other funds are accounted for in the General Fund. Revenues are provided from the direct deposit of federal grants and the transfer of state revenues from the Bond Security and Redemption Fund after debt service requirements have been met.

BOND SECURITY AND REDEMPTION FUND

This fund is used to provide for the collection of all money deposited into the State Treasury except federal funds, donations or other forms of assistance when the terms and conditions of the related agreements require otherwise.

Each fiscal year, an amount is allocated from this fund sufficient to pay all obligations secured by the full faith and credit of the state, due and payable, within the current fiscal year, including principal, interest, premiums, and sinking or reserve funds. Except as otherwise provided by law, money remaining in the fund is credited to the General Fund.

LOUISIANA EDUCATION QUALITY TRUST FUND

Once requirements of the Bond Security and Redemption Fund have been met, certain funds received from the federal government attributable to mineral production or leases on the outer continental shelf are deposited by the Treasurer in this fund. The funds are held in a trustee capacity and interest earned is used for various educational purposes.

CAPITAL OUTLAY ESCROW FUND

The Capital Outlay Escrow Fund was created to provide for the capital outlay expenditures of the State as appropriated in the annual capital outlay appropriations act. The fund accounts for a large volume of ongoing and new construction, routine maintenance and repairs, as well as repairs and renovations related to the damage caused by hurricanes. The fund is financed by bond issues, federal funds, self-generated revenues, statutory dedications, and appropriations by the Louisiana Legislature.

State of Louisiana

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	GENERAL FUND	BOND SECURITY & REDEMPTION FUND	CAPITAL OUTLAY ESCROW FUND	LOUISIANA EDUCATION QUALITY TRUST FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:						
CASH & CASH EQUIVALENTS	\$ 2,633,011	\$ 224,076	\$ 434,577	\$ --	\$ 681,731	\$ 3,973,395
INVESTMENTS	251,800	--	5,158	1,495,246	1,709,862	3,462,066
RECEIVABLES (NET)	803,687	1,649,846	3,192	19	11,719	2,468,463
DUE FROM OTHER FUNDS	1,386,477	216,350	360,192	416	103,277	2,066,712
AMOUNTS DUE FROM COMPONENT UNITS	14,521	15,609	--	--	--	30,130
DUE FROM FEDERAL GOVERNMENT	1,777,432	--	8,836	--	87,722	1,873,990
INVENTORIES	74,112	--	--	--	--	74,112
PREPAYMENTS	189,986	--	--	--	--	189,986
OTHER ASSETS	20	--	--	--	--	20
TOTAL ASSETS	\$ 7,131,046	\$ 2,105,881	\$ 811,955	\$ 1,495,681	\$ 2,594,311	\$ 14,138,874
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
ACCOUNTS PAYABLE	\$ 1,704,605	\$ 10	\$ 169,305	\$ --	\$ 8,650	\$ 1,882,570
TAX REFUNDS PAYABLE	--	195,133	--	--	--	195,133
UNCLAIMED PROPERTY LIABILITY	185,834	--	--	--	--	185,834
DUE TO OTHER FUNDS	468,252	1,276,933	139,673	3,966	149,328	2,038,152
AMOUNTS DUE TO COMPONENT UNITS	48,641	--	268	3,519	628	53,056
DUE TO FEDERAL GOVERNMENT	754,697	--	--	--	--	754,697
DUE TO LOCAL GOVERNMENTS	692,463	7	1,704	--	6,848	701,022
AMOUNTS HELD IN CUSTODY FOR OTHERS	--	--	25,372	--	79	25,451
UNEARNED REVENUES	217,214	28,707	280	--	--	246,201
ESTIMATED LIABILITY FOR CLAIMS	77,709	--	--	--	--	77,709
OTHER LIABILITIES	1	--	--	--	--	1
TOTAL LIABILITIES	4,149,416	1,500,790	336,602	7,485	165,533	6,159,826
DEFERRED INFLOWS OF RESOURCES:						
UNAVAILABLE REVENUE	--	605,091	--	--	79	605,170
TOTAL DEFERRED INFLOWS OF RESOURCES	--	605,091	--	--	79	605,170
FUND BALANCES:						
NONSPENDABLE	101,335	--	--	1,331,524	1,397,073	2,829,932
RESTRICTED	1,206,253	--	5,158	156,672	987,101	2,355,184
COMMITTED	1,287,677	--	470,195	--	49,427	1,807,299
ASSIGNED	289,711	--	--	--	--	289,711
UNASSIGNED	96,654	--	--	--	(4,902)	91,752
TOTAL FUND BALANCES	2,981,630	--	475,353	1,488,196	2,428,699	7,373,878
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 7,131,046	\$ 2,105,881	\$ 811,955	\$ 1,495,681	\$ 2,594,311	\$ 14,138,874

The notes to the financial statements are an integral part of this statement.

State of Louisiana

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

(Expressed in Thousands)

Total Fund Balances - Governmental Funds \$ 7,373,878

Amounts reported for governmental activities in the Statement of Net Position are different due to the following:

Capital assets used in governmental activities are not current financial resources and are not reported in the fund financial statements. These assets consist of the following:

Land	\$ 2,299,624	
Buildings and Improvements	2,679,978	
Machinery and Equipment	831,310	
Infrastructure	27,911,248	
Intangible Assets	186,659	
Construction in Progress	1,622,341	
Accumulated Depreciation and Amortization	<u>(19,940,328)</u>	15,590,832

Net position of the internal service funds is reported separately in the proprietary funds, but is included in governmental activities in the government-wide statements. (240,491)

The difference between the net carrying amount of refunded debt and the cost of refunding are deferred and amortized in the statement of net position, however these amounts are not reported at the fund level. 242,170

Some liabilities are not due and payable from current financial resources and are, therefore not reported in the funds. These liabilities consist of the following:

Compensated Absences	(192,403)	
Notes Payable	(158)	
Bonds Payable	(7,928,434)	
Total OPEB Liability	(6,068,822)	
Net Pension Liability	(4,827,682)	
Pollution Remediation Obligations	(18,655)	
Estimated Liabilities for Claims	(2,077,865)	
Estimated Liability for Construction Contracts	(1,641,261)	
Accrued Interest Payable	(71,133)	
Accounts Payable	(194,510)	
Due to Federal Government	(12,487)	
Other Liabilities	<u>(127,803)</u>	(23,161,213)

Some of the State's revenues are not available to pay for the current period's expenditures and are not reported in the funds. 1,795,704

Net Position of Governmental Activities \$ 1,600,880

The notes to the financial statements are an integral part of this statement.

State of Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	GENERAL FUND	BOND SECURITY & REDEMPTION FUND	CAPITAL OUTLAY ESCROW FUND	LOUISIANA EDUCATION QUALITY TRUST FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:						
INTERGOVERNMENTAL REVENUES	\$ 13,485,650	\$ 430,993	\$ 108,949	\$ --	\$ 810,860	\$ 14,836,452
TAXES	--	10,625,638	--	--	176,325	10,801,963
TOBACCO SETTLEMENT	--	60,189	--	--	90,284	150,473
GAMING	--	889,864	--	--	--	889,864
USE OF MONEY & PROPERTY	14,673	659,524	829	--	4,791	679,817
LICENSES, PERMITS & FEES	24,793	1,238,721	5,820	--	88,901	1,358,235
SALES OF COMMODITIES & SERVICES	6,880	953,131	2,164	--	--	962,175
UNCLAIMED PROPERTY	21,303	2,624	--	--	--	23,927
OTHER SETTLEMENTS	53,334	11,104	--	--	--	64,438
GIFTS, DONATIONS, AND CONTRIBUTIONS	75,949	65,629	3,000	--	--	144,578
OTHER	77,858	39,239	4,468	684	21	122,270
TOTAL REVENUES	13,760,440	14,976,656	125,230	684	1,171,182	30,034,192
EXPENDITURES:						
CURRENT:						
GENERAL GOVERNMENT	1,860,955	130	--	--	100	1,861,185
CULTURE, RECREATION & TOURISM	78,569	--	--	--	1,424	79,993
TRANSPORTATION & DEVELOPMENT	517,049	--	--	--	--	517,049
PUBLIC SAFETY	679,594	--	--	--	--	679,594
HEALTH & WELFARE	14,671,163	--	--	--	--	14,671,163
CORRECTIONS	733,592	--	--	--	--	733,592
YOUTH DEVELOPMENT	109,365	--	--	--	--	109,365
CONSERVATION & ENVIRONMENT	321,152	--	--	--	--	321,152
EDUCATION	758,398	--	--	--	664	759,062
AGRICULTURE & FORESTRY	122,428	--	--	--	1	122,429
ECONOMIC DEVELOPMENT	70,470	--	--	--	--	70,470
MILITARY & VETERANS AFFAIRS	142,927	--	--	--	--	142,927
WORKFORCE SUPPORT & TRAINING	201,746	--	--	--	--	201,746
INTERGOVERNMENTAL:						
GENERAL GOVERNMENT	273,780	7	--	--	69,482	343,269
CULTURE, RECREATION & TOURISM	17,433	--	--	--	--	17,433
TRANSPORTATION & DEVELOPMENT	66,015	--	--	--	5,779	71,794
PUBLIC SAFETY	285,341	--	--	--	--	285,341
HEALTH & WELFARE	169,499	--	--	--	--	169,499
CORRECTIONS	52,355	--	--	--	--	52,355
YOUTH DEVELOPMENT	727	--	--	--	--	727
CONSERVATION & ENVIRONMENT	1,159	--	--	--	--	1,159
EDUCATION	5,369,809	--	--	19,566	59,262	5,448,637
AGRICULTURE & FORESTRY	2,393	--	--	--	--	2,393
ECONOMIC DEVELOPMENT	143,362	--	--	--	--	143,362
MILITARY & VETERANS AFFAIRS	490	--	--	--	--	490
WORKFORCE SUPPORT & TRAINING	43,342	--	--	--	--	43,342
CAPITAL OUTLAY	170,656	--	1,314,854	--	5	1,485,515
DEBT SERVICE:						
PRINCIPAL	50,491	265,950	--	--	99,275	415,716
INTEREST	25,915	156,701	--	--	140,026	322,642
ISSUANCE COSTS & OTHER CHARGES	2,873	599	--	--	712	4,184
TOTAL EXPENDITURES	26,943,048	423,387	1,314,854	19,566	376,730	29,077,585
EXCESS(DEFICIENCY) OF REVENUES OVER(Under) EXPENDITURES	(13,182,608)	14,553,269	(1,189,624)	(18,882)	794,452	956,607
OTHER FINANCING SOURCES(USES)						
TRANSFERS IN	14,430,551	45,777	1,165,193	103,781	818,789	16,564,091
TRANSFERS OUT	(556,074)	(14,611,512)	(13,540)	(22,310)	(1,521,303)	(16,724,739)
LONG-TERM DEBT ISSUED	--	--	306,720	--	185,000	491,720
PREMIUM ON LONG-TERM DEBT ISSUED	--	599	52,423	--	33,460	86,482
SALES OF GENERAL CAPITAL ASSETS	7	1,319	--	--	--	1,326
INSURANCE RECOVERIES	1	10,548	--	--	--	10,549
TOTAL OTHER FINANCING SOURCES(USES)	13,874,485	(14,553,269)	1,510,796	81,471	(484,054)	429,429
NET CHANGE IN FUND BALANCES	691,877	--	321,172	62,589	310,398	1,386,036
FUND BALANCES AT BEGINNING OF YEAR AS RESTATED	2,289,753	--	154,181	1,425,607	2,118,301	5,987,842
FUND BALANCES AT END OF YEAR	\$ 2,981,630	\$ --	\$ 475,353	\$ 1,488,196	\$ 2,428,699	\$ 7,373,878

The notes to the financial statements are an integral part of this statement.

State of Louisiana

Reconciliation of the Change in Fund Balances of Governmental Funds to the Statement of Activities

(Expressed in Thousands)

Net Change in Fund Balances - Total Governmental Funds \$ 1,386,036

Amounts reported for governmental activities in the Statement of Activities are different due to the following:

Governmental funds report capital outlays as expenditures; however these outlays are capitalized and allocated over their estimated useful lives and reported as depreciation/amortization expense. The following is the difference between the amount of capital outlay expenditures and depreciation/amortization expense for the period:

	Capital Outlay	\$ 806,483	
	Depreciation/Amortization Expense	<u>(633,636)</u>	172,847

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (124,472)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities over multiple periods.

	Bond Proceeds and Premiums Received	(578,202)	
	Repayment of Bond Principal	415,716	
	Amortization of Bond Premiums	60,433	
	Amortization of Deferred Refunding Costs	<u>(24,647)</u>	(126,700)

The net results of current year operations of internal service funds is included in the net income of the proprietary funds, but is presented as part of the primary government for government-wide statements. 39,084

Some long-term liabilities are not recognized at the fund level because they do not represent a claim on current financial resources. Expenses at the government-wide level are recognized when these liabilities are incurred, while expenditures are recognized at the fund level when cash payments are made. The amounts below represent the difference between the expenses incurred at the government-wide level and the current financial resources expended at the fund level.

	Compensated Absences	(4,096)	
	Notes Payable	153	
	Accrued Interest	3,557	
	Estimated Liabilities for Claims	(26,692)	
	Total OPEB Liability	(4,631)	
	Net Pension Liability	135,882	
	Pollution Remediation Obligations	6,288	
	Estimated Liability for Construction Contracts	(112,139)	
	Other Liabilities	4,895	
	Other Payables	<u>(94,167)</u>	<u>(90,950)</u>

Change in Net Position of Governmental Activities \$ 1,255,845

The notes to the financial statements are an integral part of this statement.

**PROPRIETARY FUND
FINANCIAL STATEMENTS**

PROPRIETARY FUND FINANCIAL STATEMENTS

Major Funds

UNEMPLOYMENT TRUST FUND

The Unemployment Trust Fund accounts for the unemployment insurance contributions from employers and for the payment of unemployment benefits to eligible claimants.

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

The Louisiana Community and Technical College System provide strategic management and support for seven community colleges, four technical community colleges, and two technical colleges. LCTCS has forty-nine campuses. The colleges award associates degrees, technical diplomas, and industry-based certificates in programs that are aligned with business and industry and local economies.

State of Louisiana

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	UNEMPLOYMENT TRUST FUND	LOUISIANA COMMUNITY & TECHNICAL COLLEGES SYSTEM	NONMAJOR ENTERPRISE FUNDS	TOTAL	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
ASSETS					
CURRENT ASSETS:					
CASH & CASH EQUIVALENTS	\$ 1,076,170	\$ 150,564	\$ 397,272	\$ 1,624,006	\$ 16,937
INVESTMENTS	--	--	17,667	17,667	9,835
RESTRICTED INVESTMENTS	--	--	--	--	16,255
RECEIVABLES (NET)	65,305	23,081	8,986	97,372	80,190
LEASES RECEIVABLE (NET)	--	--	100	100	--
DUE FROM OTHER FUNDS	--	2,355	834	3,189	195
DUE FROM FEDERAL GOVERNMENT	23	19,339	1	19,363	--
INVENTORIES	--	7	6,885	6,892	5,332
PREPAYMENTS	--	679	668	1,347	6,354
NOTES RECEIVABLE	--	--	48,811	48,811	--
OTHER CURRENT ASSETS	--	19	80	79	--
TOTAL CURRENT ASSETS	1,141,498	196,044	481,284	1,818,826	135,098
NON-CURRENT ASSETS:					
RESTRICTED ASSETS					
CASH	--	59,468	4,258	63,726	--
INVESTMENTS	--	96,569	293	96,862	2,406
RECEIVABLES	--	4,931	353	5,284	--
NOTES RECEIVABLE	--	--	66	66	--
OTHER ASSETS	--	594	--	594	--
INVESTMENTS	--	--	4,873	4,873	18,096
NOTES RECEIVABLE	--	--	661,101	661,101	--
LEASES RECEIVABLE	--	--	300	300	--
CAPITAL ASSETS (NOTE 5)					
LAND	--	53,028	9,588	62,616	301
BUILDING & IMPROVEMENTS (NET)	--	569,798	36,736	606,534	--
MACHINERY & EQUIPMENT (NET)	--	32,279	9,044	41,323	15,298
INFRASTRUCTURE (NET)	--	--	291,514	291,514	--
INTANGIBLE ASSETS (NET)	--	6,187	152	6,339	--
CONSTRUCTION IN PROGRESS	--	27,583	238	27,821	--
OTHER NONCURRENT ASSETS	--	7,546	521	8,067	--
TOTAL NON-CURRENT ASSETS	--	857,983	1,019,037	1,877,020	36,101
TOTAL ASSETS	1,141,498	1,054,027	1,500,321	3,695,846	171,199
DEFERRED OUTFLOWS OF RESOURCES					
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	--	21,892	3,459	25,351	7,340
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	--	81,709	10,708	92,417	30,986
TOTAL DEFERRED OUTFLOWS OF RESOURCES	--	103,601	14,167	117,768	38,326
LIABILITIES					
CURRENT LIABILITIES:					
ACCOUNTS PAYABLE	--	38,953	6,545	45,498	21,165
ACCRUED INTEREST	--	--	1,960	1,960	--
DUE TO OTHER FUNDS	87	172	680	939	31,005
DUE TO FEDERAL GOVERNMENT	1,260	7	--	1,267	--
AMOUNTS HELD IN CUSTODY FOR OTHERS	752	1,038	8	1,798	--
UNEARNED REVENUES	--	11,898	7,188	19,086	11,827
OTHER CURRENT LIABILITIES	19,400	43	459	19,902	199
CURRENT PORTION OF LONG-TERM LIABILITIES:					
CONTRACTS PAYABLE	--	--	--	--	15,000
COMPENSATED ABSENCES PAYABLE	--	1,314	298	1,612	567
CAPITAL LEASE OBLIGATIONS	--	93	23	116	--
NOTES PAYABLE	--	--	160	160	3,657
BONDS PAYABLE	--	16,985	2,767	19,752	--
OPEB LIABILITY	--	9,523	1,193	10,716	2,376
OTHER LONG-TERM LIABILITIES	--	4,178	--	4,178	--
TOTAL CURRENT LIABILITIES	21,499	84,204	21,281	126,984	85,796
NONCURRENT LIABILITIES					
NONCURRENT PORTION OF LONG-TERM LIABILITIES:					
COMPENSATED ABSENCES PAYABLE	--	18,934	1,682	20,616	6,279
CAPITAL LEASE OBLIGATIONS	--	2,290	37	2,327	--
NOTES PAYABLE	--	--	1,238	1,238	8,153
BONDS PAYABLE	--	460,766	166,033	626,799	--
OPEB LIABILITY	--	288,044	42,475	330,519	134,618
NET PENSION LIABILITY	--	360,629	62,736	423,365	198,015
TOTAL NON-CURRENT LIABILITIES	--	1,130,663	274,201	1,404,864	347,065
TOTAL LIABILITIES	21,499	1,214,867	295,482	1,531,848	432,861
DEFERRED INFLOWS OF RESOURCES					
DEFERRED AMOUNTS ON DEBT REFUNDING	--	--	6,046	6,046	--
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	--	35,612	4,264	39,876	14,139
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	--	65,002	3,619	68,621	3,016
TOTAL DEFERRED INFLOWS OF RESOURCES	--	100,614	13,929	114,543	17,155
NET POSITION					
NET INVESTMENT IN CAPITAL ASSETS	--	263,587	172,426	436,013	15,599
RESTRICTED FOR UNEMPLOYMENT COMPENSATION	1,119,999	--	--	1,119,999	--
RESTRICTED FOR ENDOWMENTS - EXPENDABLE	--	2,700	--	2,700	--
RESTRICTED FOR ENDOWMENTS - NONEXPENDABLE	--	8,792	--	8,792	--
RESTRICTED FOR DEBT SERVICE	--	--	--	--	18,661
RESTRICTED FOR OTHER PURPOSES	--	173,221	4,786	178,007	--
UNRESTRICTED	--	(606,153)	1,027,865	421,712	(274,751)
TOTAL NET POSITION	\$ 1,119,999	\$ (157,853)	\$ 1,205,077	\$ 2,167,223	\$ (240,491)

The notes to the financial statements are an integral part of this statement.

State of Louisiana

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	UNEMPLOYMENT TRUST FUND	LOUISIANA COMMUNITY & TECHNICAL COLLEGES SYSTEM	NONMAJOR ENTERPRISE FUNDS	TOTAL	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
OPERATING REVENUES:					
SALES OF COMMODITIES & SERVICES	\$ --	\$ 124,802	\$ 38,753	\$ 163,555	\$ 409,849
ASSESSMENTS	208,637	--	4,696	213,333	--
USE OF MONEY & PROPERTY	23,532	--	22,787	46,319	30,447
LICENSES, PERMITS & FEES	--	--	42,225	42,225	3,210
FEDERAL GRANTS & CONTRACTS	904	52,427	926	54,257	--
OTHER	--	20,826	6,412	27,238	480
TOTAL OPERATING REVENUES	<u>233,073</u>	<u>198,055</u>	<u>115,799</u>	<u>546,927</u>	<u>443,986</u>
OPERATING EXPENSES:					
COST OF SALES & SERVICES	--	307,855	41,052	348,907	44,420
ADMINISTRATIVE	--	122,264	44,460	166,724	355,403
DEPRECIATION	--	27,578	13,527	41,105	4,158
AMORTIZATION	--	2,123	118	2,241	--
UNEMPLOYMENT INSURANCE BENEFITS	152,840	--	--	152,840	--
TOTAL OPERATING EXPENSES	<u>152,840</u>	<u>459,820</u>	<u>99,157</u>	<u>711,817</u>	<u>403,981</u>
OPERATING INCOME (LOSS)	<u>80,233</u>	<u>(261,765)</u>	<u>16,642</u>	<u>(164,890)</u>	<u>40,005</u>
NONOPERATING REVENUES (EXPENSES):					
INTERGOVERNMENTAL REVENUES	--	--	13	13	--
INTERGOVERNMENTAL EXPENSES	--	--	(1,213)	(1,213)	--
GAIN ON SALE OF CAPITAL ASSETS	--	--	359	359	--
LOSS ON SALE OF CAPITAL ASSETS	--	--	(1,304)	(1,304)	--
FEDERAL GRANTS	--	139,553	202	139,755	--
INTEREST EXPENSE	--	(11,977)	(4,756)	(16,733)	(1,877)
OTHER REVENUES	--	7,816	3,694	11,510	1,439
OTHER EXPENSES	--	(5)	(2,404)	(2,409)	(483)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>--</u>	<u>135,387</u>	<u>(5,409)</u>	<u>129,978</u>	<u>(921)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	80,233	(126,378)	11,233	(34,912)	39,084
CAPITAL CONTRIBUTIONS	--	10,495	30,689	41,184	--
TRANSFERS IN	--	170,079	9,242	179,321	--
TRANSFERS OUT	--	(20)	(18,653)	(18,673)	--
CHANGE IN NET POSITION	80,233	54,176	32,511	166,920	39,084
TOTAL NET POSITION - BEGINNING AS RESTATED	<u>1,039,766</u>	<u>(212,029)</u>	<u>1,172,566</u>	<u>2,000,303</u>	<u>(279,575)</u>
TOTAL NET POSITION - ENDING	\$ <u>1,119,999</u>	\$ <u>(157,853)</u>	\$ <u>1,205,077</u>	\$ <u>2,167,223</u>	\$ <u>(240,491)</u>

The notes to the financial statements are an integral part of this statement.

State of Louisiana

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	UNEMPLOYMENT TRUST FUND	LOUISIANA COMMUNITY & TECHNICAL COLLEGES SYSTEM	NONMAJOR ENTERPRISE FUNDS	TOTAL	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES:					
RECEIPTS FROM CUSTOMERS	\$ 211,610	\$ 123,034	\$ 86,520	\$ 421,164	\$ 34,877
RECEIPTS FROM INTERFUND SERVICES PROVIDED	--	--	1,495	1,495	335,964
RECEIPTS OF PRINCIPAL/INTEREST FROM LOAN PROGRAMS	--	--	44,951	44,951	--
OTHER OPERATING RECEIPTS	23,532	70,588	9,154	103,274	2,179
PAYMENTS TO SUPPLIERS & SERVICE PROVIDERS	(152,717)	(118,614)	(48,856)	(320,187)	(249,028)
PAYMENTS FOR LOANS MADE UNDER LOAN PROGRAMS	--	--	(96,796)	(96,796)	--
PAYMENTS TO EMPLOYEES FOR SERVICES	--	(277,658)	(31,629)	(309,287)	(97,282)
PAYMENTS FOR INTERFUND SERVICES USED	--	--	(1,532)	(1,532)	(19,476)
PAYMENTS FOR SCHOLARSHIPS AND FELLOWSHIPS	--	(61,387)	--	(61,387)	--
OTHER OPERATING PAYMENTS	--	--	(105)	(105)	(36)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>82,425</u>	<u>(264,037)</u>	<u>(36,798)</u>	<u>(218,410)</u>	<u>7,198</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
PROCEEDS FROM THE ISSUANCE OF NON-CAPITAL DEBT	--	--	3,200	3,200	--
RECEIPTS FROM OPERATING GRANTS	--	143,271	202	143,473	--
RECEIPTS FOR PRINCIPAL AND INTEREST DEBT SERVICE	--	--	11,249	11,249	--
RECEIPTS FROM OTHER FUNDS	--	297,658	12,444	310,102	509
PAYMENTS FOR PRINCIPAL ON NON-CAPITAL DEBT	--	--	(3,200)	(3,200)	--
PAYMENTS FOR INTEREST ON NON-CAPITAL DEBT	--	--	(14)	(14)	--
PAYMENTS FOR GRANTS AND SUBSIDIES	--	--	(771)	(771)	--
PAYMENTS TO OTHER FUNDS	--	(162,949)	(22,780)	(185,729)	--
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>--</u>	<u>277,980</u>	<u>330</u>	<u>278,310</u>	<u>509</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
PROCEEDS FROM THE ISSUANCE OF CAPITAL DEBT	--	76,792	--	76,792	--
RECEIPTS FROM CAPITAL GRANTS	--	36,596	30,688	67,284	--
PROCEEDS FROM THE SALE OF CAPITAL ASSETS	--	200	1,412	1,612	--
PAYMENTS TO ACQUIRE, CONSTRUCT & IMPROVE CAPITAL ASSETS	--	(39,693)	(2,114)	(41,807)	--
PAYMENTS FOR PRINCIPAL ON CAPITAL DEBT	--	(16,847)	(2,799)	(19,646)	--
PAYMENTS FOR INTEREST ON CAPITAL DEBT	--	(18,873)	(5,301)	(24,174)	--
NET CASH PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>--</u>	<u>38,175</u>	<u>21,886</u>	<u>60,061</u>	<u>--</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
PURCHASES OF INVESTMENTS	--	(73,822)	(24,314)	(98,136)	(11,549)
PROCEEDS FROM THE SALE OF INVESTMENTS	--	43,615	23,542	67,157	5,671
INTEREST AND DIVIDENDS	--	3,284	806	4,090	1,502
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>--</u>	<u>(26,923)</u>	<u>34</u>	<u>(26,889)</u>	<u>(4,376)</u>
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	82,425	25,195	(14,548)	93,072	3,331
CASH & CASH EQUIVALENTS AT BEGINNING OF YEAR AS RESTATED	993,745	184,837	416,078	1,594,660	13,606
CASH & CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,076,170</u>	<u>\$ 210,032</u>	<u>\$ 401,530</u>	<u>\$ 1,687,732</u>	<u>\$ 16,937</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
OPERATING INCOME (LOSS)	\$ 80,233	\$ (261,765)	\$ 16,642	\$ (164,890)	\$ 40,005
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
DEPRECIATION/AMORTIZATION	--	29,701	13,645	43,346	4,158
NONEMPLOYER CONTRIBUTING ENTITY REVENUE	--	1,158	2	1,160	--
OTHER	--	(2,189)	(831)	(3,020)	(692)
CHANGES IN ASSETS AND LIABILITIES:					
(INCREASE)/DECREASE IN ACCOUNTS RECEIVABLE	2,953	(8,059)	(1,896)	(7,002)	(34,480)
(INCREASE)/DECREASE IN DUE FROM OTHER FUNDS	29	21	(336)	(286)	(126)
(INCREASE)/DECREASE IN PREPAYMENTS	--	(137)	(469)	(606)	(2,484)
(INCREASE)/DECREASE IN INVENTORIES	--	3	(292)	(289)	(773)
(INCREASE)/DECREASE IN OTHER ASSETS	--	20	(61,932)	(61,912)	(633)
(INCREASE)/DECREASE IN DEFERRED OUTFLOWS RELATED TO OPEB	--	(12,069)	(2,515)	(14,584)	(5,235)
(INCREASE)/DECREASE IN DEFERRED OUTFLOWS RELATED TO PENSIONS	--	(9,087)	1,980	(7,107)	4,164
INCREASE/(DECREASE) IN ACCOUNTS PAYABLE & ACCRUALS	--	1,084	13	1,097	(968)
INCREASE/(DECREASE) IN COMPENSATED ABSENCES	--	809	45	854	178
INCREASE/(DECREASE) IN DUE TO OTHER FUNDS	(1,472)	1	(601)	(2,072)	--
INCREASE/(DECREASE) IN UNEARNED REVENUES	--	1,035	(322)	713	4,062
INCREASE/(DECREASE) IN TOTAL OPEB LIABILITY	--	(6,884)	1,301	(5,583)	2,315
INCREASE/(DECREASE) IN NET PENSION LIABILITY	--	(55,862)	(2,477)	(58,339)	(1,586)
INCREASE/(DECREASE) IN OTHER LIABILITIES	682	(2)	165	845	(1,295)
INCREASE/(DECREASE) IN DEFERRED INFLOWS RELATED TO OPEB	--	18,586	1,345	19,931	5,006
INCREASE/(DECREASE) IN DEFERRED INFLOWS RELATED TO PENSIONS	--	39,599	(265)	39,334	(4,418)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 82,425</u>	<u>\$ (264,037)</u>	<u>\$ (36,798)</u>	<u>\$ (218,410)</u>	<u>\$ 7,198</u>

(Continued)

State of Louisiana

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

	2019
LOUISIANA AGRICULTURAL FINANCE AUTHORITY	
GAIN ON DISPOSAL OF CAPITAL ASSETS	99
LOSS ON DISPOSAL OF CAPITAL ASSETS	(461)
LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM	
LOSS ON DISPOSAL OF CAPITAL ASSETS	(1,057)
CONTRIBUTIONS OF CAPITAL ASSETS	5,218
CAPITAL APPROPRIATION FOR PURCHASE OF CAPITAL ASSETS	3,776
CAPITALIZED INTEREST INCLUDING CAPITALIZED AMORTIZATION	1,049
UNREALIZED GAIN ON INVESTMENTS	265
INCREASE IN CAPITAL ACCOUNTS AND RETAINAGE PAYABLE	1,830
INCREASE IN ACCRUED INTEREST PAYABLE	232
AMORTIZATION OF BOND DISCOUNT	4,178
ACCRETION OF BOND DISCOUNT	559
AMORTIZATION OF BOND ISSUANCE COSTS	313
DECREASE IN NONOPERATING ACCOUNTS RECEIVABLE	(2,203)
LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	
LOSS ON DISPOSAL OF CAPITAL ASSETS	(95)
LOUISIANA TRANSPORTATION AUTHORITY	
LOSS ON DISPOSAL OF CAPITAL ASSETS	(41)
PRISON ENTERPRISES	
GAIN ON DISPOSAL OF CAPITAL ASSETS	261
LOSS ON DISPOSAL OF CAPITAL ASSETS	(707)

(Concluded)

The notes to the financial statements are an integral part of this statement.

**FIDUCIARY FUND
FINANCIAL STATEMENTS**

FIDUCIARY FUND FINANCIAL STATEMENTS

FIDUCIARY FUNDS

By definition, these funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds, and cannot be used to address activities or obligations of the government. There are four types of fiduciary funds:

PENSION TRUST FUNDS

Pension trust funds account for resources held in trust for members and beneficiaries of the four employee pension plans. Four separate pension trust funds are maintained for state government employees, teachers, school employees, and law enforcement officers. The pension funds are as follows:

- Louisiana School Employees' Retirement System
- Louisiana State Employees' Retirement System
- Louisiana State Police Retirement System
- Teachers' Retirement System of Louisiana

INVESTMENT TRUST FUNDS

Investment trust funds account for the portion of the government's investment pools that belong to others. The State Treasury maintains two separate investment trust funds. Investment trust funds are:

- Louisiana Asset Management Pool
- Education Excellence Local Government Investment Trust Fund

PRIVATE-PURPOSE TRUST FUNDS

Private-purpose trust funds report all other trust arrangements benefiting those outside the government. Currently, the following three entities are the only private-purpose trust funds that Louisiana maintains.

- Louisiana Education Tuition and Savings Fund
- Achieving a Better Life Experience in Louisiana Fund
- START K-12 Program

AGENCY FUNDS

Agency funds contain resources held by the government in a temporary, purely custodial capacity and do not involve measurement of results of operations. Among the largest of the agency funds are the Escrow Fund, Insurance Trusts, Payroll Clearing Fund, and the Miscellaneous Agency Funds.

State of Louisiana

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	PENSION TRUST FUNDS	INVESTMENT TRUST FUNDS	PRIVATE-PURPOSE TRUST FUNDS *	AGENCY FUNDS
ASSETS				
CASH & CASH EQUIVALENTS	\$ 385,387	\$ 21,839	\$ 17,643	\$ 331,004
RECEIVABLES:				
EMPLOYER CONTRIBUTIONS	261,470	--	--	--
MEMBER CONTRIBUTIONS	73,563	--	--	--
INVESTMENT PROCEEDS	2,466,275	--	--	--
INTEREST & DIVIDENDS	103,706	1,154	327	--
OTHER	18,866	15,368	--	91,136
TOTAL RECEIVABLES	2,923,880	16,522	327	91,136
INVESTMENTS (AT FAIR VALUE):				
SHORT-TERM INVESTMENTS	1,114,185	873,387	115	--
U.S. GOVERNMENT AND AGENCY OBLIGATIONS	1,746,744	592,114	206,575	--
BONDS - DOMESTIC	1,944,186	5,995	165,953	--
BONDS - INTERNATIONAL	2,418,316	--	--	--
EQUITIES - DOMESTIC	9,721,184	--	422,221	--
EQUITIES - INTERNATIONAL	8,092,082	--	31,644	--
ALTERNATIVE INVESTMENTS	11,006,973	--	--	--
COLLATERAL HELD UNDER SECURITIES LENDING PROGRAM	4,555,427	--	--	--
REPURCHASE AGREEMENTS	--	376,977	--	--
OTHER INVESTMENTS	--	15,519	--	294,969
INVESTMENTS (AT CONTRACT VALUE):				
SYNTHETIC GUARANTEED INVESTMENT CONTRACT	513,951	--	--	--
TOTAL INVESTMENTS	41,113,048	1,863,992	826,508	294,969
OTHER ASSETS	242	19	--	3,384
PROPERTY PLANT AND EQUIPMENT (NET)	14,093	29	--	--
TOTAL ASSETS	44,436,650	1,902,401	844,478	720,493
DEFERRED OUTFLOWS OF RESOURCES				
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	1,909	--	--	--
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	2,269	--	--	--
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,178	--	--	--
LIABILITIES				
ACCOUNTS PAYABLE	37,479	135	1,217	--
RETIREMENT BENEFITS PAYABLE	4,145	--	--	--
INVESTMENT COMMITMENTS PAYABLE	2,993,755	--	--	--
AMOUNTS HELD IN CUSTODY FOR OTHERS	--	--	--	648,072
OBLIGATIONS UNDER SECURITIES LENDING PROGRAM	4,555,365	--	--	--
TOTAL OPEB LIABILITY	51,236	--	--	--
NET PENSION LIABILITY	16,055	--	--	--
REFUNDS PAYABLE	6,175	--	--	--
OTHER LIABILITIES	1,770	62	--	72,421
TOTAL LIABILITIES	7,665,980	197	1,217	720,493
DEFERRED INFLOWS OF RESOURCES				
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	4,833	--	--	--
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	1,094	--	--	--
TOTAL DEFERRED INFLOWS OF RESOURCES	5,927	--	--	--
NET POSITION				
RESTRICTED FOR PENSIONS	36,768,921	--	--	--
HELD IN TRUST FOR INVESTMENT POOL PARTICIPANTS	--	1,902,204	--	--
HELD IN TRUST FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, AND OTHER GOVERNMENTS	--	--	843,261	--
TOTAL NET POSITION	\$ 36,768,921	\$ 1,902,204	\$ 843,261	\$ --

* For the period ending December 31, 2018.

The notes to the financial statements are an integral part of this statement.

State of Louisiana

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	PENSION TRUST FUNDS	INVESTMENT TRUST FUNDS	PRIVATE-PURPOSE TRUST FUNDS *
<u>ADDITIONS</u>			
CONTRIBUTIONS:			
EMPLOYER	\$ 2,114,450	\$ --	\$ --
MEMBER	531,585	--	--
POOL PARTICIPANTS (DEPOSITS)	--	2,576,925	97,811
NON-EMPLOYER	40,850	--	--
TOTAL CONTRIBUTIONS	<u>2,686,885</u>	<u>2,576,925</u>	<u>97,811</u>
INVESTMENT INCOME:			
NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS	837,196	678	(54,487)
INTEREST & DIVIDENDS	633,422	14,846	25,230
ALTERNATIVE INVESTMENT INCOME	515,994	--	--
LESS ALTERNATIVE INVESTMENT EXPENSES	(130,262)	--	--
GAIN ON SALE OF INVESTMENTS	--	1	--
SECURITIES LENDING INCOME	102,716	--	--
LESS SECURITIES LENDING EXPENSES	(82,872)	--	--
OTHER INVESTMENT INCOME	1,278	23,487	--
LESS INVESTMENT EXPENSES OTHER THAN ALTERNATIVE INVESTMENTS AND SECURITIES LENDING	(91,507)	--	--
NET INVESTMENT INCOME (LOSS)	<u>1,785,965</u>	<u>39,012</u>	<u>(29,257)</u>
OTHER INCOME	43,193	--	--
TOTAL ADDITIONS	<u>4,516,043</u>	<u>2,615,937</u>	<u>68,554</u>
<u>DEDUCTIONS</u>			
RETIREMENT BENEFITS	3,760,721	--	--
REFUNDS OF CONTRIBUTIONS	90,978	--	--
ADMINISTRATIVE EXPENSES	36,147	2,280	--
DEPRECIATION & AMORTIZATION EXPENSES	1,451	--	--
DISTRIBUTIONS TO POOL PARTICIPANTS	--	2,250,254	57,018
OTHER	662	--	--
TOTAL DEDUCTIONS	<u>3,889,959</u>	<u>2,252,534</u>	<u>57,018</u>
CHANGE IN NET POSITION:			
RESTRICTED FOR PENSIONS	626,084	--	--
HELD IN TRUST FOR INVESTMENT POOL PARTICIPANTS	--	363,403	--
HELD IN TRUST FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, AND OTHER GOVERNMENTS	--	--	11,536
NET POSITION - BEGINNING OF YEAR	<u>36,142,837</u>	<u>1,538,801</u>	<u>831,725</u>
NET POSITION - END OF YEAR	<u>\$ 36,768,921</u>	<u>\$ 1,902,204</u>	<u>\$ 843,261</u>

* For the period ending December 31, 2018.

The notes to the financial statements are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS

COMPONENT UNIT FINANCIAL STATEMENTS

Major Component Units

COLLEGES AND UNIVERSITIES

The college and university funds are used to account for the transactions relating to public institutions of higher education. The university systems are listed below. Louisiana Community and Technical College System is listed with the enterprise funds.

- Louisiana State University System includes Louisiana State University and A&M College and Louisiana State University Agricultural Center at Baton Rouge, Louisiana State University at Alexandria, Louisiana State University at Eunice, Louisiana State University Medical Center at New Orleans, Louisiana State University Medical Center at Shreveport, Paul M. Hebert Law Center at Baton Rouge, and Pennington Biomedical Research Center at Baton Rouge. Louisiana State University's Board of Supervisors also operates the general medical facilities in the state.
- Southern University System includes Southern University and A&M College and Southern University Agricultural Research and Extension Center at Baton Rouge, Southern University at New Orleans, Southern University at Shreveport, and Southern University Law Center at Baton Rouge.
- University of Louisiana System includes Grambling State University at Grambling, Louisiana Tech University at Ruston, McNeese State University at Lake Charles, Nicholls State University at Thibodaux, Southeastern Louisiana University at Hammond, Northwestern State University at Natchitoches, University of Louisiana at Monroe, University of Louisiana at Lafayette, and University of New Orleans at New Orleans.
- Board of Regents is the policy making board for each of the university systems listed above and each System's Board of Supervisors.

LOUISIANA STADIUM AND EXPOSITION DISTRICT

The purpose of the district is to plan, finance, construct, develop, maintain, and operate facilities, including an enclosed and covered stadium within the district for various sporting events, exhibitions, and public meetings. The District is responsible for servicing and retiring the principal and interest on all bonds issued.

LOUISIANA LOTTERY CORPORATION

The Louisiana Lottery Corporation was created to conduct and administer lottery games in the state. Quarterly, the corporation transfers net revenues determined to be surplus to its needs, but not less than 35% of gross revenues each year to the Lottery Proceeds Fund.



State of Louisiana

COMBINING STATEMENT OF NET POSITION

COMPONENT UNITS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	LOUISIANA STATE UNIVERSITY SYSTEM	UNIVERSITY OF LOUISIANA SYSTEM	SOUTHERN UNIVERSITY SYSTEM
ASSETS			
CURRENT ASSETS:			
CASH & CASH EQUIVALENTS	\$ 206,050	\$ 249,480	\$ 11,835
RESTRICTED CASH & CASH EQUIVALENTS	65,178	--	--
INVESTMENTS	491,547	17,390	--
RESTRICTED INVESTMENTS	3,937	--	--
RECEIVABLES (NET)	291,614	101,126	14,584
PLEDGES RECEIVABLE (NET)	15,136	4,895	685
LEASES RECEIVABLE (NET)	84,028	--	--
AMOUNTS DUE FROM PRIMARY GOVERNMENT	12,645	1,680	2,434
DUE FROM FEDERAL GOVERNMENT	46,892	13,117	12,780
INVENTORIES	7,333	5,236	324
PREPAYMENTS	7,472	13,013	4,210
NOTES RECEIVABLE	3,458	2,950	229
OTHER CURRENT ASSETS	19,212	415	928
TOTAL CURRENT ASSETS	<u>1,254,502</u>	<u>409,302</u>	<u>48,009</u>
NON-CURRENT ASSETS:			
RESTRICTED ASSETS	1,166,501	501,665	28,179
INVESTMENTS	66,763	34	--
RECEIVABLES (NET)	6,668	--	--
NOTES RECEIVABLE (NET)	--	--	--
PLEDGES RECEIVABLE (NET)	14,548	808	--
LEASES RECEIVABLE (NET)	2,332,720	--	--
CAPITAL ASSETS			
LAND	89,689	102,529	8,201
BUILDING & IMPROVEMENTS (NET)	1,885,195	1,451,530	309,384
MACHINERY & EQUIPMENT (NET)	155,748	87,117	8,725
INFRASTRUCTURE (NET)	20,395	19,224	6,867
INTANGIBLE ASSETS (NET)	415	3,613	12
CONSTRUCTION IN PROGRESS	48,897	102,557	35,983
OTHER NONCURRENT ASSETS	30,071	1,962	4
TOTAL NON-CURRENT ASSETS	<u>5,817,610</u>	<u>2,271,039</u>	<u>397,355</u>
TOTAL ASSETS	<u>7,072,112</u>	<u>2,680,341</u>	<u>445,364</u>
DEFERRED OUTFLOWS OF RESOURCES			
DEFERRED AMOUNTS ON DEBT REFUNDING	20,493	2,954	--
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	111,188	40,270	6,426
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	311,802	253,261	44,079
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>443,483</u>	<u>296,485</u>	<u>50,505</u>
LIABILITIES			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE	148,049	74,357	15,045
ACCRUED INTEREST	--	4,314	--
AMOUNTS DUE TO PRIMARY GOVERNMENT	3,393	409	--
DUE TO FEDERAL GOVERNMENT	5,281	37	--
AMOUNTS HELD IN CUSTODY FOR OTHERS	28,003	10,200	939
UNEARNED REVENUES	117,041	50,655	8,581
OTHER CURRENT LIABILITIES	2,310	3,299	3,219
CURRENT PORTION OF LONG-TERM LIABILITIES:			
CONTRACTS PAYABLE	--	249	--
COMPENSATED ABSENCES PAYABLE	7,695	4,389	833
CAPITAL LEASE OBLIGATIONS	3,337	1,041	479
NOTES PAYABLE	2,977	776	1,465
BONDS PAYABLE	27,870	27,129	481
ESTIMATED LIABILITY FOR CLAIMS	--	--	87
OPEB LIABILITY	64,303	30,356	5,818
OTHER LONG-TERM LIABILITIES	82,571	1,169	1,529
TOTAL CURRENT LIABILITIES	<u>492,830</u>	<u>208,380</u>	<u>38,476</u>
NONCURRENT LIABILITIES:			
NONCURRENT PORTION OF LONG-TERM LIABILITIES:			
COMPENSATED ABSENCES PAYABLE	80,933	46,446	12,071
CAPITAL LEASE OBLIGATIONS	251,541	4,265	--
NOTES PAYABLE	29,134	4,832	35,354
BONDS PAYABLE	524,900	740,268	22,971
ESTIMATED LIABILITY FOR CLAIMS	--	--	--
OPEB LIABILITY	1,745,584	966,160	174,210
NET PENSION LIABILITY	1,529,596	1,073,563	204,689
OTHER LONG-TERM LIABILITIES	27,422	11,409	2,077
UNEARNED REVENUE	1,520,673	2,446	--
TOTAL NON-CURRENT LIABILITIES	<u>5,709,783</u>	<u>2,849,389</u>	<u>451,372</u>
TOTAL LIABILITIES	<u>6,202,613</u>	<u>3,057,769</u>	<u>489,848</u>
DEFERRED INFLOWS OF RESOURCES			
DEFERRED AMOUNTS ON DEBT REFUNDING	--	--	--
GRANTS RECEIVED PRIOR TO MEETING TIME REQUIREMENTS	--	--	--
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	113,129	82,749	15,341
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	177,809	97,632	16,789
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>290,938</u>	<u>180,381</u>	<u>32,130</u>
NET POSITION			
NET INVESTMENT IN CAPITAL ASSETS	1,381,070	1,016,380	304,022
RESTRICTED FOR:			
CAPITAL PROJECTS	--	5,906	--
DEBT SERVICE	--	7,589	--
NONEXPENDABLE	557,809	251,769	12,498
EXPENDABLE	772,648	277,686	32,052
OTHER PURPOSES	--	--	--
UNRESTRICTED	(1,689,483)	(1,820,654)	(374,681)
TOTAL NET POSITION	<u>\$ 1,022,044</u>	<u>\$ (261,324)</u>	<u>\$ (26,109)</u>

The notes to the financial statements are an integral part of this statement.

State of Louisiana

BOARD OF REGENTS	LOUISIANA LOTTERY CORPORATION	LOUISIANA STADIUM & EXPOSITION DISTRICT	NONMAJOR DISCRETE COMPONENT UNITS	TOTAL COMPONENT UNITS
\$ 8,113	\$ 20,544	\$ 86,088	\$ 349,094	\$ 931,204
4,974	--	--	151,654	221,806
--	4,447	--	328,901	842,285
--	--	--	103,822	107,759
4,665	13,276	410	84,397	510,072
--	--	--	--	20,716
--	--	--	2,448	86,476
11,839	--	12,496	11,962	53,056
95	--	--	2,400	75,284
--	--	25	1,652	14,570
--	411	154	3,580	28,840
--	--	--	4,546	11,183
--	14	--	20,537	41,106
<u>29,686</u>	<u>38,692</u>	<u>99,173</u>	<u>1,064,993</u>	<u>2,944,357</u>
--	--	13,844	490,001	2,200,190
--	27,124	--	132,609	226,530
--	6,792	--	--	13,460
--	--	--	9,889	9,889
--	--	--	--	15,356
--	--	--	--	2,332,720
--	1,542	17,069	87,271	306,301
3,223	2,472	281,639	345,392	4,278,835
2,511	436	4,301	27,922	286,760
--	--	--	1,170,784	1,217,270
--	--	--	5,103	9,143
--	--	23,528	6,868,715	7,079,680
--	--	36	6,650	38,723
<u>5,734</u>	<u>38,366</u>	<u>340,417</u>	<u>9,144,336</u>	<u>18,014,857</u>
<u>35,420</u>	<u>77,058</u>	<u>439,590</u>	<u>10,209,329</u>	<u>20,959,214</u>
--	--	26,983	5,697	56,127
3,608	--	--	11,268	172,760
12,417	--	--	65,330	686,889
<u>16,025</u>	<u>--</u>	<u>26,983</u>	<u>82,295</u>	<u>915,776</u>
10,612	2,872	17,017	36,239	304,191
--	--	--	9,607	13,921
353	13,944	--	12,031	30,130
6,457	--	--	2,468	14,243
--	--	--	9	39,151
--	--	25,087	43,055	244,419
--	26,941	--	5,083	40,852
--	--	--	6,523	6,772
157	399	535	3,853	17,861
--	--	1,118	141	6,116
--	--	--	23	5,241
--	--	12,653	153,169	221,302
--	--	--	18,982	19,069
443	--	--	7,045	107,965
--	--	763	120	86,152
<u>18,022</u>	<u>44,156</u>	<u>57,173</u>	<u>298,348</u>	<u>1,157,385</u>
1,238	--	--	8,469	149,157
--	--	8,282	220	264,308
--	--	--	323	69,643
--	--	323,377	1,086,687	2,698,203
--	--	--	3,706	3,706
26,854	--	--	238,257	3,151,065
35,299	--	--	365,652	3,208,799
--	19,797	8,234	3,775	72,714
--	--	--	1,235	1,524,354
<u>63,391</u>	<u>19,797</u>	<u>339,893</u>	<u>1,708,324</u>	<u>11,141,949</u>
<u>81,413</u>	<u>63,953</u>	<u>397,066</u>	<u>2,006,672</u>	<u>12,299,334</u>
--	--	--	227	227
--	--	--	4,205	4,205
2,227	--	--	22,200	235,646
4,109	--	--	13,292	309,631
<u>6,336</u>	<u>--</u>	<u>--</u>	<u>39,924</u>	<u>549,709</u>
5,734	4,450	92,681	8,426,722	11,231,059
--	--	13,844	21,510	41,260
--	--	44,194	181,540	233,323
--	--	--	--	822,076
4,974	--	--	--	1,087,360
--	--	--	323,324	323,324
<u>(47,012)</u>	<u>8,655</u>	<u>(81,212)</u>	<u>(708,068)</u>	<u>(4,712,455)</u>
<u>\$(36,304)</u>	<u>\$ 13,105</u>	<u>\$ 69,507</u>	<u>\$ 8,245,028</u>	<u>\$ 9,025,947</u>

State of Louisiana

COMBINING STATEMENT OF ACTIVITIES

COMPONENT UNITS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSAND)

	PROGRAM REVENUES				NET (EXPENSE) REVENUE
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	CAPITAL GRANTS & CONTRIBUTIONS	
COMPONENT UNITS:					
LOUISIANA STATE UNIVERSITY SYSTEM	\$ 2,466,802	\$ 1,008,847	\$ 777,875	\$ 22,970	\$ (657,110)
UNIVERSITY OF LOUISIANA SYSTEM	1,376,737	758,044	151,806	35,984	(430,903)
SOUTHERN UNIVERSITY SYSTEM	246,095	88,126	51,904	27,740	(78,325)
BOARD OF REGENTS	437,735	15,012	43,517	--	(379,206)
LOUISIANA LOTTERY CORPORATION	526,673	523,919	--	--	(2,754)
LOUISIANA STADIUM & EXPOSITION DISTRICT	147,020	59,761	1,601	4,942	(80,716)
NONMAJOR COMPONENT UNITS	728,591	327,232	236,360	23,714	(141,285)
TOTAL COMPONENT UNITS	\$ 5,929,653	\$ 2,780,941	\$ 1,263,063	\$ 115,350	\$ (1,770,299)

	GENERAL REVENUES				NET POSITION BEGINNING OF YEAR AS RESTATED	NET POSITION END OF YEAR
	PAYMENTS FROM PRIMARY GOVERNMENT	OTHER GENERAL REVENUES	ADDITIONS TO PERMANENT ENDOWMENTS	CHANGE IN NET POSITION		
COMPONENT UNITS:						
LOUISIANA STATE UNIVERSITY SYSTEM	\$ 422,962	\$ 481,160	\$ 17,535	\$ 264,547	\$ 757,497	\$ 1,022,044
UNIVERSITY OF LOUISIANA SYSTEM	232,201	227,611	5,447	34,356	(295,680)	(261,324)
SOUTHERN UNIVERSITY SYSTEM	48,017	60,738	230	30,660	(56,769)	(26,109)
BOARD OF REGENTS	367,896	--	--	(11,310)	(24,994)	(36,304)
LOUISIANA LOTTERY CORPORATION	--	2,646	--	(108)	13,213	13,105
LOUISIANA STADIUM & EXPOSITION DISTRICT	72,402	1,274	--	(7,040)	76,547	69,507
NONMAJOR COMPONENT UNITS	173,090	255,916	--	287,721	7,957,307	8,245,028
TOTAL COMPONENT UNITS	\$ 1,316,568	\$ 1,029,345	\$ 23,212	\$ 598,826	\$ 8,427,121	\$ 9,025,947

The notes to the financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1	Summary of Significant Accounting Policies
Note 2	Deposits and Investments
Note 3	Accounts Receivable and Accounts Payable
Note 4	Intra-Entity Transactions
Note 5	Capital Assets
Note 6	Employee Benefits – Pensions
Note 6A	Employee Benefits – Other Postemployment Benefits (OPEB)
Note 7	Leases
Note 8	Long-Term Obligations
Note 9	Contingencies and Commitments
Note 10	Fund Balance/Net Position Disclosures
Note 11	Tax Abatement Programs
Note 12	Other Disclosures
Note 13	Subsequent Events

NOTES TO THE BASIC FINANCIAL STATEMENTS June 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The State's basic financial statements consist of financial information of the various funds, departments, agencies, activities, and organizational units that comprise the State's legal entity as well as financial information of legally separate entities for which the State is financially accountable (component units). GASB Statement No. 14, *The Financial Reporting Entity*, as amended, provides that a legally separate entity is considered a component unit of the State if at least one of the following criteria is met:

- The State appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the State.
- The entity is fiscally dependent on the State and there is a potential financial benefit/burden to the State.
- The nature and significance of the relationship between the State and the entity is such that exclusion would cause the financial statements of the State to be misleading.

Component unit financial information may either be reported as a part of (blended presentation) or presented separately from (discrete presentation) the financial information of the primary government (the State). Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Aggregated discretely presented component unit financial information is reported in a separate column in the government-wide financial statements to emphasize that these entities are legally separate from the State.

Blended Component Units

A component unit is blended if any one of the following criteria are met:

- The component unit's governing body is substantively the same as the governing body of the primary government and there is a financial benefit or burden relationship between the primary government and the component unit or management of the primary government has operational responsibility for the component unit.
- The component unit provides services exclusively, or almost exclusively, to the primary government or otherwise exclusively, or almost exclusively, benefits the primary government even though it does not provide services directly to the primary government.
- The component unit's outstanding debt is expected to be repaid entirely or almost entirely with resources of the primary government.
- The component unit is incorporated as a not-for-profit corporation in which the primary government is the sole corporate member.

The following component units are blended because they provide services exclusively, or almost exclusively, to the primary government:

- Tobacco Settlement Financing Corporation, P.O. Box 44154, Baton Rouge, LA 70804-4154, a special purpose, public corporate entity, was established to access a portion of the State's tobacco settlement revenues in a lump sum by issuing bonds secured by a pledge of 60% of the State's allocation of tobacco settlement revenues. Since the issuance of the bonds in fiscal year 2002, the corporation's duties are limited to paying principal and interest on outstanding bonds and refunding outstanding bonds when economically advantageous.
- Louisiana Correctional Facilities Corporation, P.O. Box 94095, Baton Rouge, LA 70804-9095, a nonprofit corporation, acquires and finances correctional facilities for lease to the State and is authorized to issue revenue bonds for its purposes. The board of directors consists of five members appointed by the Governor.
- Office Facilities Corporation, P.O. Box 94095, Baton Rouge, LA 70804-9095, a nonprofit corporation, finances the acquisition or construction of public facilities for lease to the State through the issuance of revenue bonds. The board of directors consists of five members appointed by the Governor.
- Louisiana State Police Retirement System, 9224 Jefferson Highway, Baton Rouge, LA 70809, was established in 1938 for the benefit of commissioned law enforcement officers as well as the secretary and deputy secretary of the Department of Public Safety.

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The following component units are blended because their outstanding debt is expected to be repaid entirely or almost entirely with resources of the State.

- Board of Supervisors of the Louisiana Community and Technical College System (LCTCS), 265 S. Foster Drive, Baton Rouge, LA 70806, is the managing and supervising board of seven community colleges, four technical community colleges, and one technical college.
- Louisiana Agricultural Finance Authority, 5825 Florida Blvd., Ste. 1002, Baton Rouge, LA 70806, was created to alleviate the severe shortage of capital and credit available for investment in agriculture in the State and to promote agriculture and forestry in Louisiana.
- Louisiana Transportation Authority, P.O. Box 94245, Baton Rouge, LA 70804-9245, is a nonprofit corporation established in 2001 to promote, plan, finance, construct, operate, and maintain specific tollways or transitways constructed within Louisiana. The board of directors consists of nine members, including the Governor, the Department of Transportation and the Department of Economic Development secretaries, President of the Senate and Speaker of the House of Representatives, or their designees.

Discretely Presented Component Units

As previously mentioned, aggregate discretely presented component units are reported in a separate column to emphasize that they are legally separate from the State. The voting majority of the following discretely presented component units' board members are appointed by the State and State funds are appropriated for operating support to these entities, creating a financial benefit/burden relationship.

- Board of Regents, 1201 North Third Street, Suite 6-200, Baton Rouge, LA 70802, is the policy-making board for the four higher education systems of the State. The following programs are now within the Board of Regents: Louisiana Office of Student Financial Assistance (LOSFA), Louisiana Universities Marine Consortium for Research and Education (LUMCON), and the Louisiana Tuition Trust Authority.
- Board of Supervisors of the Louisiana State University System, 3810 West Lakeshore Drive Rm 107, Baton Rouge, LA 70808, is the managing and supervising board for the Louisiana State University System (LSU), which includes the following campuses:
 - LSU and A&M College at Baton Rouge
 - LSU Agricultural Center & Research Stations at Baton Rouge
 - LSU at Alexandria
 - LSU at Eunice
 - LSU Health Sciences Center at New Orleans
 - LSU Health Sciences Center at Shreveport
 - LSU at Shreveport
 - Paul M. Hebert Law Center at Baton Rouge
 - Pennington Biomedical Research Center at Baton Rouge

The Board of Supervisors of the LSU System also operates the Lallie Kemp Regional Medical Center in Independence, Louisiana.

- Board of Supervisors of the University of Louisiana System, 1201 North Third Street, Suite 7-300, Baton Rouge, LA 70802, is the managing and supervising board for the following regional universities:
 - Grambling State University at Grambling
 - Louisiana Tech University at Ruston
 - McNeese State University at Lake Charles
 - Nicholls State University at Thibodaux
 - Northwestern State University at Natchitoches
 - Southeastern Louisiana University at Hammond
 - University of Louisiana at Lafayette
 - University of Louisiana at Monroe
 - University of New Orleans
- Board of Supervisors of the Southern University System, P.O. Box 10878, Baton Rouge, LA 70813, is the managing and supervising board of the Southern University System, which includes the following campuses:

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- Southern University and A&M College at Baton Rouge
- Southern University at New Orleans
- Southern University at Shreveport
- Southern University Law Center at Baton Rouge
- Southern University Agricultural Research and Extension Center at Baton Rouge

Included in the balances and operating results of the university systems is financial activity for major foundations that contribute to the universities.

The voting majority of the following discretely presented component unit's board members are appointed by the State and the State is able to impose its will on the organization by its ability to modify or approve the budget of the entity.

- Greater New Orleans Expressway Commission, P.O. Box 7656, Metairie, LA 70010, was created to construct, operate, and maintain the Greater New Orleans Expressway. The fiscal year end of the commission is October 31.

The voting majority of the following discretely presented component units' board members are appointed by the State and the State is able to impose its will on the organizations by its ability to remove board members at will.

- Louisiana State Board of Cosmetology, 11622 Sunbelt Court, Baton Rouge, LA 70809, regulates and licenses members of the Cosmetology industry to maintain public health and welfare standards set by the State of Louisiana.
- Louisiana Motor Vehicle Commission, 3519 12th Street, Metairie, LA 70002-3427, regulates all areas of the new car industry, including motor vehicle sales finance companies in Louisiana.
- Louisiana State Board of Private Security Examiners, 15703 Old Hammond Hwy., Baton Rouge, LA 70816, regulates the contract security guard industry.
- Louisiana Stadium and Exposition District, P.O. Box 52439, New Orleans, LA 70152, is responsible for financing and operating an enclosed covered stadium, as well as other related facilities and structures for holding sporting events, athletic contests, exhibitions, and other events of public interest.
- Road Home Corporation, doing business as Louisiana Land Trust, 11100 Mead Road, Baton Rouge, LA 70816, was created for the acquisition, disposition, purchase, renovation, leasing, or expansion of housing stock to help Louisiana residents displaced by hurricanes Katrina or Rita to get back into a home or apartment as quickly and fairly as possible.
- Sabine River Authority of Louisiana, 15091 Texas Highway, Many, LA 71449-5718, is charged with the development of Toledo Bend resources within the State.
- Ascension-St. James Airport and Transportation Authority, 6255 Airport Industrial Blvd., Gonzales, LA 70737, was established for the purpose of acquiring, constructing, maintaining and operating Louisiana Regional Airport.
- Levee Districts provide services necessary to ensure adequate drainage control and to protect lands within their respective districts from damage by flood. They include the following:
 - Atchafalaya Basin Levee District, P.O. Box 170, Port Allen, LA 70767
 - Bossier Levee District, P.O. Box 8279, Bossier City, LA 71113
 - Bunches Bend Protection District, 318 Morgan Street, Lake Providence, LA 71254; the district has a December 31 fiscal year end.
 - Caddo Levee District, P.O. Box 78282, Shreveport, LA 71137-8282
 - Fifth Louisiana Levee District, 102 Burnside Drive, Tallulah, LA 71282
 - Grand Isle Independent Levee District, P.O. Box 757, Grand Isle, LA 70358
 - Lafitte Area Independent Levee District, 2654 Jean Lafitte Blvd., Lafitte, LA 70067
 - Lafourche Basin Levee District, P.O. Box 670, Vacherie, LA 70090; the district has a December 31 fiscal year end.
 - Natchitoches Levee and Drainage District, P.O. Box 1036, Natchitoches, LA 71458
 - Nineteenth Louisiana Levee District, P.O. Box 267, Colfax, LA 71417
 - North Lafourche Conservation, Levee and Drainage District, P.O. Box 309, Thibodaux, LA 70302. The district has a December 31 fiscal year end.
 - Pontchartrain Levee District, P.O. Box 426, Lutcher, LA 70071
 - Red River, Atchafalaya, and Bayou Boeuf Levee District, 10 Calvert Dr., Alexandria, LA 71303-3195
 - Red River Levee and Drainage District, P.O. Box 433, Coushatta, LA 71019
 - South Lafourche Levee District, P.O. Box 426, Galliano, LA 70354

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- Tensas Basin Levee District, P.O. Box 68, Rayville, LA 71269

The voting majority of the following discretely presented component units' board members are appointed by the State and the State is able to impose its will on the organizations by its ability to modify or approve rate or fee changes affecting the component units' revenue.

- Louisiana Utilities Restoration Corporation, P.O. Box 91154, Baton Rouge, LA 70802-9154, serves to finance utility system restoration costs.
- State Plumbing Board of Louisiana, 11304 Cloverland Avenue, Baton Rouge, LA 70809, regulates the plumbing industry within the State.

The voting majority of the following discretely presented component units' board members are appointed by the State and the State is able to impose its will on the organizations by veto, overruling or modifying decisions of the organizations' governing board.

- Bayou D'Arbonne Lake Watershed District, P.O. Box 696, Farmerville, LA 71241. The district has a December 31 fiscal year end.
- Louisiana International Deep Water Gulf Transfer Terminal Authority, P.O. Box 82152, Baton Rouge, LA 70884.

The voting majority of the following discretely presented component units' board members are appointed by the State and the State is able to impose its will on the organizations by its ability to appoint, hire, or dismiss employees or management of the component unit:

- Louisiana Egg Commission, 5825 Florida Blvd, Suite 4004, Baton Rouge, LA 70806, strives to educate consumers of all ages on the nutritional value of egg and egg products. The Commission also approves and issues licenses to entities engaged in egg production and wholesale.
- Louisiana Lottery Corporation, 555 Laurel Street, Baton Rouge, LA 70801, a nonprofit corporation, conducts and administers the State lottery to ensure the integrity of the lottery and maintain the dignity of the State and the general welfare of its people. The board of directors consists of nine members appointed by the Governor.

Three public employee retirement systems meet the criteria for inclusion as discretely presented component units. Although, the primary government does not appoint a voting majority of the entities' boards, the entities are fiscally dependent and impose a financial burden on the primary government. These entities are fiscally dependent on the primary government because the primary government has the ability to establish and modify the criteria for determining participating employer and employee contributions rates through legislative action. In addition, these entities impose a significant financial burden on the primary government because the primary government is required by Article X, Section 29(B) of the Louisiana Constitution of 1974 to guarantee benefits payable to retirees of these entities:

- Louisiana School Employees' Retirement System, P.O. Box 44516, Baton Rouge, LA 70804-4516, was established in 1947 for the benefit of non-instructional personnel of the Louisiana public school system.
- Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, LA 70804-4213, was established in 1947 to benefit all State employees with certain statutory exclusions.
- Teachers' Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, LA 70804-9123, was established in 1936 for the benefit of public school teachers.

Although the State does not appoint a voting majority of the board for the entities listed below, the entities are fiscally dependent on the State since the State approves their budgets. Also, a financial benefit/burden exists between the State and the component units since the State is legally entitled to or can otherwise access the entities' resources.

- Louisiana Economic Development Corporation, 1051 North Third Street, Baton Rouge, LA 70802, was established to serve as the single review board and administrator of the Department of Economic Development's financial assistance programs, such as loan guarantees and venture capital for small and medium-sized businesses.
- Natchitoches Historic District Development Commission, 321 Bienville Street, Natchitoches, LA 71457, created for the purpose of the planning and development of the Natchitoches Historic District, a national landmark.

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The voting majority of the following discretely presented component unit's board members are appointed by the State and the State is obligated in some manner for the debt of the component unit.

- Greater Baton Rouge Port Commission, P.O. Box 380, Port Allen, LA 70767-0380, regulates commerce and traffic within the port area. The fiscal year end of the port commission is December 31.

The voting majority of the following discretely presented component units' board members are appointed by the State and the State is legally entitled to or can otherwise access the component units' resources.

- Health Education Authority of Louisiana (HEAL), P.O. Box 94095, Baton Rouge, LA 70804-9095, was created to provide affordable capital financing, through the issuance of tax-exempt bonds, for projects of public and private institutions and organizations related to patient care, health science education and biomedical research, as well as, organizations providing facilities and/or services deemed appropriate by HEAL to locate and/or operate in a functional geographic relationship with the geographic area.
- The Louisiana Housing Corporation (LHC) is a discretely presented component unit whose board members are appointed by the State and the State has a financial benefit/burden relationship with the corporation. LHC, 2415 Quail Drive, Baton Rouge, LA 70808, is responsible for managing the State's housing programs, most of which focus on providing affordable housing for persons with low and moderate incomes.
- Louisiana Public Facilities Authority, 2237 S. Acadian Thruway, Suite 650, Baton Rouge, LA 70808, is a public trust authorized to issue obligations and provide funds to finance projects and programs in the best interest of the citizens of Louisiana. The authority has a December 31 fiscal year end.
- Louisiana State Board of Private Investigator Examiners, 7414 Perkins Road, Suite 120, Baton Rouge, LA 70808, regulates and licenses persons and businesses providing private investigative services.

Due to the nature and significance of the relationship between the following entities and the State, the financial statements would be misleading if they were excluded.

- Acadiana Area Human Services District, 302 Dulles Drive, Lafayette, LA 70506 was established to direct the operation and management of community-based programs and services relative to mental health, developmental disabilities, and addictive disorder services for the parishes of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, and Vermillion parishes.
- Capital Area Human Services District, 4615 Government Street, Building 2, Baton Rouge, LA 70806, was established to direct the operation of community-based programs and services relative to public health, mental health, developmental disabilities, and addictive disorder services for the parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Pointe Coupee, West Baton Rouge, and West Feliciana.
- Central Louisiana Human Services District, P.O. Box 7118, Alexandria, LA 71306-0118, was created with local accountability and management of behavioral health and developmental disabilities services as well as any public health or other services contracted to the district by the Louisiana Department of Health.
- Florida Parishes Human Services Authority, 835 Pride Drive, Ste. B, Hammond, LA 70401, was established to direct the operation and management of mental health, developmental disabilities, and addictive disorders services for the residents of Livingston, St. Helena, St. Tammany, Tangipahoa, and Washington parishes.
- Foundation for Excellence in Louisiana Public Broadcasting, 7733 Perkins Road, Baton Rouge, LA 70810 was established to support the Louisiana Educational Television Authority, the state agency charged with promoting public and educational television in Louisiana. The Foundation provides an endowment to support public television in Louisiana and may serve as a "repository" for funds to be utilized for the promotion, development, enhancement and assistance of public television in Louisiana.
- Imperial Calcasieu Human Services Authority, One Lakeshore Drive, Suite 2000, Lake Charles, LA 70629, was created with local accountability and management to provide behavioral health and developmental disabilities services to the parishes of Allen, Beauregard, Calcasieu, Cameron, and Jefferson Davis.
- Jefferson Parish Human Services Authority, 3616 S. I-10 Service Road, West, Suite 200 Metairie, LA 70001, was established to provide administration, management, and operation of mental health, developmental disabilities, and addictive disorders services for the residents of Jefferson Parish.

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- Louisiana Beef Industry Council, 2251 Drusilla Lane, Suite B, Baton Rouge Louisiana 70809, was established to coordinate the fulfillment of the economic, political and social needs of the Louisiana cattle producers.
- Louisiana Cancer Research Center, 1700 Tulane Avenue, Suite 1000, New Orleans, LA 70112, conducts research and promotes education in the diagnosis, detection, and treatment of cancer.
- Louisiana Citizens Property Insurance Corporation, 1 Galleria Blvd., Suite 720, Metairie, LA 70001, is a nonprofit organization created to provide insurance plans to residential and commercial property applicants who are unable to procure insurance through the voluntary market. Louisiana Citizens Property Insurance has a December 31 fiscal year end.
- Metropolitan Human Services District, 3100 General De Gaulle Drive, New Orleans, LA 70114, was established to direct the operation and management of mental health, developmental disabilities, and addictive disorders services for the residents of Orleans, St. Bernard, and Plaquemines parishes.
- Northeast Delta Human Services Authority, 2513 Ferrand Street, Monroe, LA 71201, was established to direct the operation and management of community-based programs and services relative to mental health, developmental disabilities, and addictive disorder services for the parishes of Caldwell, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll.
- Northwest Louisiana Human Services District, 1310 North Hearne Avenue, Shreveport LA 71107, was established to direct the operation and management of mental health, developmental disabilities, and addictive disorders services for the parishes of Bienville, Bossier, Caddo, Claiborne, DeSoto, Natchitoches, Sabine, Red River, and Webster.
- South Central Louisiana Human Services Authority, 158 Regal Row, Houma, LA 70360, was established to direct the operation and management of community-based programs and services relative to mental health, developmental disabilities, and substance abuse services for the residents of Assumption, Lafourche, St. Charles, St. James, St. John the Baptist, St. Mary, and Terrebonne parishes.
- Southeast Louisiana Flood Protection Authority-East, 6001 Stars and Stripes Blvd., Suite 225, New Orleans, LA 70126, and Southeast Louisiana Flood Protection Authority-West, 7001 River Road, Marrero, LA 70072, were created to provide regional coordination of flood protection. These two authorities are reported together as the Southeast Louisiana Flood Protection Authority-East and West (SLFPA-East and West). Entities under SLFPA-East and West include the Board of Commissioners-SLFPA-East, Board of Commissioners-SLFPA-West, Algiers Levee District, East Jefferson Levee District, Lake Borgne Basin Levee District, Orleans Levee District, and West Jefferson Levee District.
- Relay Administration Board, P.O. Box 91154, Baton Rouge, LA 70821-9154, is charged with oversight of telephone relay services for the State, insuring equal access to telecommunications services for all hearing and speech impaired citizens. The board has a December 31 fiscal year end.

Related Organizations

Related organizations are those entities for which a primary government's accountability does not extend beyond appointing a voting majority of the board. The State is not financially accountable for the following related organizations, and they are not reported in the accompanying basic financial statements.

- Ambulance Service District Commission
- Amite River Basin Drainage Water and Conservation District
- Associated Branch Pilots of the Port of Lake Charles
- Associated Branch Pilots of the Port of New Orleans
- Baton Rouge North Economic Development District
- Bayou Lafourche Fresh Water District
- Black River Lake Recreation and Water Conservation District
- Capital Area Groundwater Conservation District
- Castor Creek Reservoir District
- Crescent River Port Pilots' Association
- Foundation for Louisiana
- Fourteenth and Sixteenth Wards Neighborhood Development District
- Gentilly Development District
- Gentilly Taxing District
- Glen Oaks Crime Prevention and Improvement District

- Greater Ouachita Port Commission
- John K. Kelly Grand Bayou Reservoir District
- Kenner Naval Museum Commission
- Lake Vista Crime Prevention District
- Louisiana Naval War Memorial Commission
- Louisiana Used Motor Vehicle Commission
- New Orleans and Baton Rouge Steamship Pilots' Association
- New Orleans Regional Business Park
- North Lafayette Redevelopment Authority
- Parish Hospital Service District – East Baton Rouge Parish
- Patient's Compensation Fund Oversight Board
- Poverty Point Reservoir District
- Seventh Ward Neighborhood Development District
- South Tangipahoa Parish Port Commission
- Southwest Acadiana Parishes Public Housing Rehabilitation District
- Tangipahoa Parish Juvenile Justice District
- Terrebonne Levee and Conservation District
- Twelfth and Thirteenth Wards Neighborhood Development District
- Washington Parish Reservoir District

Joint Ventures

A joint venture is a legal entity or other organization that results from a contractual arrangement and is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (1) an ongoing financial interest or (2) an ongoing financial responsibility. The purposes of a joint venture are to pool resources and share the costs, risks, and rewards of providing goods or services to venture participants directly, or for the benefit of the general public or specific service recipients.

The Sabine River Authority of Louisiana, 15091 Texas Highway, Many, LA 71449-5718, participates equally with the Sabine River Authority of Texas in the Sabine River Compact Administration (Compact) and through the Sabine River Authority, with the Sabine River Authority of Texas, 450 Spur 135, Burkeville, TX 75932, in the Toledo Bend Joint Operation (Joint Operation). Separate financial statements are prepared for the operations of both the Compact and the Joint Operation and may be obtained by contacting the entities at the addresses above. The Sabine River Authority of Louisiana's share of the joint ventures is reported as a discrete component unit in the accompanying basic financial statements. The Compact was created under authority granted by an act of the Congress of the United States to provide equitable apportionment of the waters of the Sabine River and its tributaries. A five-member board composed of two members appointed by the governors of each state and one non-voting, ex-officio member appointed by the President of the United States administer the Compact. The Joint Operation was established by joint resolution of the Sabine River Authorities of Texas and Louisiana for the construction and operation of the Toledo Bend Dam and Reservoir project administered by a board composed of three members appointed by the Texas Authority and three members appointed by the Louisiana Authority. Costs of the Compact not paid by the federal government are to be paid equally by the two States, which share equally in the costs of the Joint Operation. Each State owns an undivided one-half share of all lands acquired for the project, and each State owns and is entitled to 50% of the water produced and 50% of the power generated by the Joint Operation and may sell, use, or otherwise dispose of its share without consent and permission of the other Authority.

Jointly Governed Organizations

A jointly governed organization is one governed by representatives from each of the governments creating it and one in which the participants do not retain an ongoing financial interest or financial burden; therefore, they are not reported in the accompanying basic financial statements. These organizations include the Gulf States Marine Fisheries Commission, Southern Rail Commission, Interstate Commission for Adult Offender Supervision, Interstate Insurance Product Regulation Compact and Commission, Interstate Commission for Juveniles, Interstate Commission on Educational Opportunity for Military Children, Physical Therapy Compact Commission, and Interstate Commission of Nurse Licensure Compact Administrators.

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B. BASIS OF PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The basic financial statements include the government-wide financial statements, fund financial statements, and notes to the basic financial statements. The government-wide financial statements consist of a governmental activities column and a business-type activities column. Together these two columns comprise the financial information of the primary government. As previously mentioned, aggregate discretely presented component unit information is presented separately to emphasize that these entities are legally separate from the primary government. Fund financial statements are presented to provide additional detail supporting the information presented in the government-wide financial statements. The fund financial statements consist of financial statements for governmental funds, proprietary funds (enterprise and internal service funds), and fiduciary funds, even though the latter are excluded in the government-wide financial statements.

Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the State's enterprise funds. The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, similar to a private company. This measurement focus and basis of accounting assists users in assessing the mid- and long-term effect of decisions on the State's financial position and financial condition.

The government-wide financial statements consist of a statement of net position and a statement of activities. The statement of net position presents all economic resources, such as State-owned capital assets that facilitate the delivery of government services, as well as claims on economic resources in the future, such as long-term debt and liabilities for post-employment benefits.

The statement of activities details the changes in net position from the prior year. Revenues are recognized when earned and expenses are recognized when liabilities are incurred, regardless of the timing of the related cash flows. The statement of activities reports revenues and expenses in a format that allows the user to focus on the extent to which each function is able to generate program revenues, such as charges for services and grants, to cover expenses. In other words, the statement of activities provides information to users on how self-sustaining each governmental function is and the extent to which each function must rely on general revenues such as taxes to cover expenses.

Fund Financial Statements

The fund financial statements provide information about the State's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, which are each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major funds are those governmental and enterprise funds with revenues, expenditures/expenses, assets plus deferred outflows of resources, or liabilities plus deferred inflows of resources that are at least 10 percent of the total for their fund type (governmental or enterprise) and at least five percent of the corresponding element total for all governmental and enterprise funds combined.

The governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. This measurement focus and basis of accounting assists users in assessing the short-term effect of decisions on the State's financial position and financial condition.

The governmental fund financial statements consist of a balance sheet and a statement of revenues, expenditures, and changes in fund balances. The balance only includes current financial resources and claims on those resources. Therefore, the economic resources and claims on those resources presented on the government-wide statement of net position are absent from the governmental fund balance sheet. On the statement of revenues, expenditures, and changes in fund balances, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period, generally considered 45 days after the end of the fiscal year, except for federal grants, which generally are considered available for 12 months after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic resources measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepayments, long-term debt, accrued interest, net position of internal service funds, and deferred inflows/outflows of resources, which are shown on the government-wide but not the governmental fund statements.

The proprietary fund statements include a statement of net position; a statement of revenues, expenses, and changes in net position; and a statement of cash flows. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting, similar to private companies. The proprietary fund financial statements have a column for each major enterprise fund, one that combines all the nonmajor enterprise funds, and one column that reports all internal service funds.

The fiduciary fund statements include a statement of net position and a statement of changes in net position, with one column for each of the four types of fiduciary funds. The statements are prepared using the economic resources measurement focus and the accrual basis of accounting, except for agency fund statements which use the accrual basis but do not have a measurement focus, as they report only assets and liabilities.

Governmental Funds

Governmental funds are used to account for activities primarily supported by taxes, grants and similar revenues. The major governmental funds of the State are the General Fund, the Bond Security and Redemption Fund, Capital Outlay Escrow Fund, and the Louisiana Education Quality Trust Fund.

General Fund - The General Fund is the principal operating fund of the State, and was established administratively to provide for the distribution of funds appropriated by the state legislature for the ordinary expenses of state government. Transactions related to resources that are not accounted for in other funds are recorded in the General Fund. Revenues include the direct deposit of federal grants and the transfer of state revenues from the Bond Security and Redemption Fund after debt requirements and obligations to other funds are met.

Bond Security and Redemption Fund - This fund is used to provide for the collection of all money deposited into the State Treasury except federal funds, donations, or other forms of assistance when the terms and conditions of the related agreements require otherwise. Each fiscal year, an amount is allocated from this fund sufficient to pay all obligations secured by the full faith and credit of the State that are due and payable within the current fiscal year, including debt principal, interest, premiums, and sinking or reserve funds. Except as otherwise provided by law, money remaining in the fund is credited to the General Fund at year-end.

Louisiana Education Quality Trust Fund - Once requirements of the Bond Security and Redemption Fund have been met, certain funds received from the federal government attributable to mineral production or leases on the outer continental shelf are deposited by the State Treasurer into this fund. The fund consists of nonspendable invested trust principal and an expendable portion to be used for various educational purposes.

Capital Outlay Escrow Fund - This fund provides for the capital outlay expenditures of state government, state institutions, and other public entities as appropriated by the legislature. Sources of funding include federal revenues, transfers from the General Fund and Transportation Trust Fund, interest earnings, and contributions from other sources.

Proprietary Funds

Proprietary funds are used to account for activities that receive significant support from fees and user charges. The State has two types of proprietary funds:

- *Internal service funds* account for the provision of services, primarily given by one department to another, on a cost reimbursement basis. The activities accounted for in internal service funds include copy and mail services, aircraft services, telecommunications, and financing and acquiring public facilities for lease to the State.
- *Enterprise funds* account for the activities for which fees are charged to external users for goods or services.

The State's major enterprise funds are the Unemployment Trust Fund and the Louisiana Community and Technical College System.

Unemployment Trust Fund - This fund accounts primarily for the unemployment tax payments from employers to be used for the payment of unemployment benefits to eligible claimants.

Board of Supervisors of the Louisiana Community and Technical College System - This entity provides strategic management and support for Louisiana's 12 comprehensive community and technical colleges.

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Fiduciary Funds

Fiduciary funds are used to account for assets held by the State in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds, and cannot be used to address activities or obligations of the government. These funds are presented in the fund financial statements, but are not incorporated into the government-wide statements. Fiduciary Funds are not subject to the major/nonmajor fund classification. There are four types of fiduciary funds:

- *Pension trust funds* account for resources held in trust for members and beneficiaries of employee pension plans. Four separate pension trust funds are maintained for state government employees, teachers, law enforcement officers and school employees.
- *Investment trust funds* account for the portion of the government's investment pools that belong to others. The State has two separate investment trust funds. The Education Excellence Local Government fund allows the state treasurer's office to invest and manage the school boards' tobacco settlement proceeds on its behalf. The Louisiana Asset Management Pool is a cooperative endeavor, which allows local governments to invest funds to benefit from competitive yields, lower fees, and the investment management otherwise available only to large institutional investors.
- *Private-purpose trust funds* report all other trust arrangements benefiting those outside the government. Louisiana has three private-purpose trust funds. The Louisiana Education Tuition and Savings Fund, the largest of the three, is a college savings plan designed to help individuals and families contend with the costs of education after high school.
- *Agency funds* contain resources held by the government in a temporary, purely custodial capacity for others (excluding agencies of the State) and do not involve measurement of results of operations. The Escrow Fund was established to administratively provide for the deposit of monies received by the State Treasurer, which the State does not have full claim to at the time of deposit, such as monies held in litigation and taxes paid but contested. The various agency funds also include 10% of the royalties from mineral leases on state-owned lands, lake and river beds, and other water bottoms, deposits where lands granted by Congress for public school purposes which have been sold by the State, and operating and payroll bank accounts for estates in receivership of the Louisiana Department of Insurance.

C. ASSETS, LIABILITIES, DEFERRED INFLOWS, DEFERRED OUTFLOWS, AND NET POSITION OR FUND BALANCES

Cash and Investments

The State Treasurer invests the State's cash for which he is responsible – some in separate portfolios and some that are pooled. For the separately invested portfolios, cash is invested and all earnings are credited to the corresponding fund as directed by statute. The pooled investments consist primarily of short-term and long-term U.S. Government Securities and earnings are allocated to the participating funds that are statutorily authorized to receive interest earnings.

For purposes of the financial statements, including the Statement of Cash Flows, all pooled resources are reported as cash and cash equivalents. For activities excluded from the pool, the State considers all highly liquid investments (including restricted investments) with a maturity of three months or less when purchased to be cash equivalents. The investments held by proprietary funds may be classified as current or noncurrent depending on their maturity. Investments with a maturity date of 12 months or less may be classified as current.

Investments are reported at fair value, with some exceptions, in accordance with GASB Statement No. 72, Fair Value Measurement and Application, which was implemented for the fiscal year ended June 30, 2016. GASB 72 requires governments to use valuation techniques in assessing fair value and establishes a hierarchy of three levels used to categorize the inputs that are used to measure fair value. All cash and investment earnings are recorded in the General Fund unless statutorily dedicated to specific funds. The fair value hierarchy and valuation techniques for all investments reported at fair value as well as cash and investment limitations are disclosed in Note 2 (Deposits and Investments).

The investments of the pension trust funds are reported at fair value, with exceptions, in accordance with GASB 72. Short-term investments are reported at market value when published prices are available, or at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at the current exchange rate. Investments that have no readily ascertainable fair value such as private equity and emerging market funds are reported as net asset value in accordance with GASB 72.

Internal Balances

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” All internal balances are eliminated in the total primary government column.

Inventories and Prepaid Items

Inventories consisting predominately of materials and supplies held for consumption, merchandise and livestock held for resale, and expendable medical supplies are valued primarily using the average cost method. Inventories of supplies are reported at cost, whereas the items held for resale are reported at lower of cost or market. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The consumption method is used to determine when expenditures are recognized for prepaid items and supplies.

Restricted Assets

Restricted assets represent primarily cash, investments, and receivables held separately and restricted according to applicable bond indenture agreements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements at historical cost. Infrastructure is reported retroactively to 1960. Capital assets are recorded as expenditures generally in the Capital Outlay Escrow Fund at the fund level and capitalized at the government-wide level; capital assets of enterprise and internal service funds are reported in the respective funds. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the life of the assets are not capitalized. For reporting purposes, the State has defined capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Equipment consists of assets that are not fixed or stationary in nature with an initial, individual cost of at least \$5,000. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. The capitalization threshold for buildings and improvements is \$100,000. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 20 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Infrastructure assets are roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure has a capitalization threshold of \$3,000,000 and is depreciated using the straight-line method with an estimated useful life of 40 years.
- Purchased computer software has a capitalization threshold of \$1,000,000 and is depreciated using the straight-line method over an estimated useful life of 3 years.
- Internally generated software has a capitalization threshold of \$1,000,000 and is depreciated using the straight-line method over an estimated useful life determined by its value. Internally generated software valued at \$10,000,000 or less is depreciated over 7 years and internally generated software valued over \$10,000,000 is depreciated over 10 years.
- Historical treasures and works of art are items held for public exhibition, educational purposes, or research in enhancement of public service instead of financial gain, and therefore are not capitalized or depreciated.
- Donated capital assets are valued at acquisition value at the time of donation.

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Hospitals and medical units within Louisiana State University Health Sciences Center are subject to federal cost reporting requirements and use capitalization and depreciation policies of the Centers for Medicare and Medicaid Services (CMS) to ensure compliance with federal regulations. These capitalization policies include a threshold of \$5,000 for all assets, depreciable lives greater than 40 years on some assets, and recognition of a half year of depreciation in the year of acquisition and final year of useful life.

Compensated Absences

Classified and unclassified state employees earn annual leave and sick leave at various rates depending on the number of years of service. The amount of annual and sick leave that may be accrued by each employee is unlimited. An employee is compensated for up to 300 hours of unused annual leave at the employee's hourly rate of pay at the time of termination. For employees under the supervision of the Board of Elementary and Secondary Education or other boards of control of publicly supported educational institutions, Louisiana Revised Statute (LRS) 17:425 provides for payment of up to 25 days of unused sick leave at the time of retirement, or death if prior to retirement.

Upon a member's retirement, annual leave balances in excess of 300 hours and the number of hours of unused sick leave are converted into years or fractions of years and added to the number of years of service earned by the retiree. Unused annual and sick leave is applied to the number of years of service only for computing the rate of pay due to the retiree and does not count toward the number of years necessary for retirement. Act 343 of 1993 allows members retiring after August 15, 1993, to elect to receive an actuarially determined lump-sum payment for unused leave that would have been converted for retirement credit.

An employee who is required to work overtime may, at the option of the appointing authority, be credited with compensatory leave for the hours required to work. Certain employees earn this leave at time and one-half, whereas others earn on an hour-for-hour basis. Generally, employees in positions at or below a certain pay level may be paid upon separation or transfer, based on the employee's final regular rate of pay. Compensatory leave for all other employees is canceled upon separation or transfers from the department in which it was earned. The General Fund has typically been the fund used to liquidate the compensated absences liability for governmental activities.

Revenues and Expenses

The government-wide statement of activities distinguishes between revenues that are generated by each function (program revenues) and those that are a result of the State's general revenue-collecting authority (general revenues). Program revenues include amounts charged to users of state services as well as operating and capital grants that are restricted to specific functions and programs. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants include only capital-specific grants. General revenues include taxes, gaming, and investment revenues.

Proprietary funds distinguish between operating and nonoperating revenues and expenses. Operating revenues result from the fees charged to users of the fund's principal operation, such as the provision of goods or services. All other revenues are considered nonoperating revenues, even if the resources received were used to fund the fund's principal operation. Operating expenses arise from the provision of the fund's principal operation. All other expenses are classified as nonoperating expenses.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and are not recognized as an outflow of resources (expense or expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The State has the following items that are reported as deferred inflows or outflows of resources: the accumulated increase/decrease in the fair value of hedging derivatives, fines and penalties received in advance of meeting time requirements, deferred amounts on debt refunding, deferred inflows/outflows of resources related to postemployment benefits, deferred inflows/outflows of resources related to pensions, and unavailable revenue. Unavailable revenue arises only under a modified accrual basis of accounting, so it is reported only in the governmental funds balance sheet.

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

- Nonspendable – includes amounts that cannot be spent because they are not in spendable form (e.g., inventories) or are legally or contractually required to be maintained intact (e.g., corpus of a permanent fund).
- Restricted – includes amounts that have constraints placed on the use of the resources either by an external party or by imposition of law through constitutional provisions or enabling legislation.

- Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the State Legislature, the State’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the state legislature removes or changes the specified use by taking the same type of action employed to commit those amounts such as the passage of a new law.
- Assigned – includes amounts that are constrained by the state’s intent to be used for specific purposes, but are neither restricted nor committed. Through acts of the State Legislature, the Joint Legislative Committee on the Budget and the Office of Planning and Budget, under the authority of the Commissioner of Administration, have been delegated the authority to assign amounts to be used for specific purposes.
- Unassigned – includes amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount except in certain situations. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amount that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The State has a general policy to first use restricted resources for expenditures incurred for which both restricted and unrestricted (committed, assigned, and unassigned) resources are available. When expenditures are incurred for which only unrestricted resources are available, the general policy of the State is to use committed resources first, followed by assigned, and then unassigned.

Net position is equal to assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position is segregated into three categories on the government-wide statement of net position: net investment in capital assets; restricted; and unrestricted. Net investment in capital assets consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other debt attributable to the acquisition, construction, or improvement of such assets. Restricted net position represents the portion of net position that consists of restricted assets reduced by liabilities and deferred inflows related to those assets. The State first uses restricted assets for expenses incurred when both restricted and unrestricted net position are available for use.

D. BUDGETS AND BUDGETARY ACCOUNTING

LRS 39:33 requires that on or before November 15, the head of each spending agency submit to the Governor, the Joint Legislative Committee on the Budget, and the Legislative Fiscal Office an estimate of the financial requirements and receipts of the budget unit for the upcoming fiscal year. The Governor is required to prepare an executive budget and transmit a copy to each member of the Legislature on the first day of the regular session (LRS 39:37). The budget is enacted into law by the Legislature and sent to the Governor for signature. Article VII, Section 10 of the Louisiana Constitution of 1974 prohibits the passage of an unbalanced budget. The Governor may veto any line item appropriation, subject to legislative override.

LRS 39:73 authorizes the transfer of funds between programs within a budget unit. The Commissioner of Administration may approve such a transfer when in aggregate the transfers are not more than 1% of the total appropriation to the budget unit and sufficient evidence is presented. The Commissioner, with the approval of the Joint Legislative Committee on the Budget, may approve the transfer of funds between programs within the budget unit when in aggregate the transfers do not exceed 25% of the total appropriation to the budget unit and sufficient evidence is presented. These and other requests for transfers are to be submitted by the budget unit to the Legislative Fiscal Office.

According to LRS 39:111, the Governor is required to submit to the Legislature, no later than the eighth day of the regular session, a proposed five-year capital outlay program. The Legislature enacts into law a bill incorporating the first year of the five-year capital outlay program. The Legislature adopts a concurrent resolution for the remaining four years of the five-year capital outlay program, itemizing the capital projects and the amount and source of funding for each of the subsequent four years.

According to LRS 39:77, in no event shall any budget unit commit to an expenditure in excess of the unencumbered balance of the allotment to which the resulting expenditure would be charged, without prior approval of the Interim Emergency Board and two-thirds of the Legislature. The Revenue Estimating Conference has been established to provide an official estimate of anticipated state revenues for each fiscal year. Appropriations by the Legislature from the state General Fund and dedicated funds for any fiscal year shall not exceed the official forecast in effect at the time the appropriations are made. The Governor may direct the Commissioner of Administration to reduce or disapprove warrants in order to prevent a budgetary deficit.

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In accordance with LRS 39:82(A), agencies are allowed 45 days for closing out prior year activities. This statute limits the use of appropriation balances after the June 30 close to true liabilities, delineates those items eligible for roll forward treatment, and establishes a 45-day period to request such carry-forwards. After that time, all appropriations lapse except permanent capital outlay appropriations that remain active until the projects are complete. Additionally, upon approval by the Commissioner of Administration, any federal funds and any state funds appropriated during a fiscal year specifically for matching federal grants may be carried forward into the upcoming year's appropriation. Re-established appropriations for enterprise and internal service funds are allowed to retain any surplus resulting from prior year operations. These and all monies from self-generated revenues are available for expenditure in the amounts appropriated. The Commissioner of Administration may approve increases from self-generated revenues, not exceeding in aggregate 5% of appropriated self-generated revenues. Only with the approval of the Division of Administration and the Joint Legislative Committee on the Budget could larger increases in self-generated revenues, over the amount appropriated, be available to agencies for expenditure.

Annual operating appropriations of the State are adopted on a non-GAAP basis by individual budget unit, rather than by fund. As previously mentioned, expenditure levels are constrained based on budgetary basis revenue forecasts by the State's Revenue Estimating Conference. Budgetary basis revenues are cash collections during the fiscal year and collections attributable to the fiscal year within 45 days after the end of the fiscal year. The budgetary basis differs from GAAP most significantly in regards to accounting for non-exchange transactions such as federal grants and derived tax revenues.

Governments are required to present the original, final, and actual budgetary basis of the General Fund and each individual major special revenue fund that has a legally adopted annual budget. The accompanying Required Supplementary Information includes notes and a schedule making this comparison for the General Fund. For fiscal year 2019, there are no major special revenue funds. Legally adopted budgets are not adopted for any fund. However, since most revenues that finance General Fund expenditures as well as the State's general obligation debt service payments are accounted for in the Bond Security & Redemption Fund, a budgetary comparison schedule will be prepared and included as Supplementary Information.

E. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: DEPOSITS AND INVESTMENTS

A. DEPOSITS

Bank accounts, nonnegotiable certificates of deposit and money market deposit accounts, are included as deposits. In accordance with LRS 49:321, state depositing authorities shall require as security for deposit of state funds authorized bonds or other interest-bearing notes; authorized promissory notes, warrants, or certificates of indebtedness unmatured or payable on demand. Fair value, excluding interest, of such securities held by the depositing authority shall be equal to 100% of the amount on deposit to the credit of the depositing authority except that portion appropriately insured. Designated depositories may be granted a period not to exceed five days from the date of any deposit to post the necessary security.

The following chart presents bank deposit balances for the primary government and fiduciary funds as of June 30, 2019. Deposits are listed in terms of whether they are exposed to custodial credit risk, which is the risk that the state's deposits may not be returned in the event of a bank failure. Deposits are exposed to custodial credit risk if they are either: a) uninsured and uncollateralized, b) uninsured and collateralized with securities held by the pledging financial institution, or c) uninsured and collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the State.

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Deposits Exposed to Custodial Credit Risk (Expressed in Thousands)

	Uninsured and Uncollateralized	Uninsured and Collateralized with Securities Held by Institution	Uninsured and Collateralized with Securities Held by Pledging Institution's Trust Dept. or Agent but not in State's Name	Total Bank Balances – All Deposits
Primary Gov't & Fiduciary:				
Cash	\$ 46,547	\$ 21,752	\$ 63,562	\$ 786,917
Certificates of Deposit	556	254	744	233,971
Other	768	--	250	12,491
Total Bank Balances	<u>\$ 47,871</u>	<u>\$ 22,006</u>	<u>\$ 64,556</u>	<u>\$ 1,033,379</u>

B. INVESTMENTS - VALUATION

LRS 49:327 authorizes the State Treasurer to invest available monies in direct Treasury obligations, government agency obligations, corporate bonds, perfected repurchase agreements, and reverse repurchase agreements, time certificates of deposit in specified banks, savings accounts or shares of certain savings and loan associations and savings banks, or in share accounts and share certificate accounts of certain credit unions. Such securities shall not have weighted-average maturities in excess of five years from the purchase date, except monies invested from special funds (those not considered general funds) which shall not exceed 10 years from the date of purchase. Repurchase Agreements must be collateralized by the pledge of securities at 102%. Funds not on deposit in the State Treasury are authorized to be invested in time certificates of deposit of specified banks, in savings accounts or shares of specified savings and loan associations and savings banks, or in share accounts and share certificate accounts of specified credit unions. Funds determined to be available for investment for less than 30 days are authorized to be invested in direct United States Treasury obligations that mature in not more than 29 days after the date of purchase. These funds are also required to be fully insured or collateralized.

Because of limited maturity dates, availability of securities, and yield, perfected repurchase agreements are entered into for short-term management purposes. LRS 49:341 - 343 grants defined public entities the authority to invest bond proceeds and monies held in any fund established in connection with bonds in any direct obligation of, or obligation guaranteed by, the United States and in tax-exempt bonds until proceeds are required to be expended for the purpose of the issue.

LRS 39:99 directs the State Treasurer to offer each local school board the opportunity to enter into contract with the State to have its share of tobacco settlement monies invested and managed on its behalf by the State Treasurer. The State Treasurer maintains these monies in a pooled investment known as the Louisiana Education Excellence Fund, an external investment pool that is not registered with the SEC as an investment company. The pool invests in Treasury obligations, corporate bonds, and other securities as prescribed by LRS 17:3803. The securities are valued at fair value, which are updated at least weekly and as often as daily. The State Treasurer neither guarantees nor obtains any legally binding guarantee to support the values of the shares in the pool. Participant's share of investments sold and redeemed in the pool is determined on a dollar basis and the earnings of the fund are credited back to the participants on a pro rata basis. As of June 30, 2019 the par value of the securities within the Louisiana Education Excellence Trust Fund is \$25,519,001 and the fair value is \$25,515,981.

LRS 11:263 directs Louisiana's pension systems to invest in accordance with the prudent man rule. As used in this statute, the rule means that the systems ". . . act with the care, skill, prudence, and diligence under the circumstances prevailing that a prudent institutional investor acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims." Notwithstanding the prudent man rule, no governing authority of any system shall invest more than 55% of the total portfolio in equities. Pension systems are required to give weight to certain factors including, but not limited to the experience of the professionals who will manage each investment, the jurisdiction of the laws that govern each investment, and the risk of fluctuations in currency that may accompany each investment when making investment decisions. In addition, pension systems are further required to submit quarterly reports, as specified in the statute, to the House and Senate committees on retirement.

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In February 2015, GASB issued Statement No. 72 (GASB 72), *Fair Value Measurement and Application*, designed to enhance the comparability of governmental financial statements by requiring fair value measurement for certain assets and liabilities using a consistent definition and accepted valuation techniques. GASB 72 amended the definitions of fair value and investments, provided guidance for determining a fair value measurement for assets and liabilities required to be reported at fair value, provided guidance for applying fair value to investments required to be reported at fair value, and provided for disclosures in addition to those already required by GASB Statements No. 3, 31, 40, and 53 for all investments measured at fair value.

GASB 72 redefined investments as securities or other assets that governments hold primarily for the purpose of income or profit having a present service capacity based solely on its ability to generate cash or to be sold to generate cash. According to GASB 72, the investment designation must be made when the asset is acquired and would remain over the life of the asset, even if the use of the asset changes over time. GASB 72 further redefined fair value as the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. By expanding how governments define investments, GASB 72 expands the scope of fair value reporting to include investments that were not previously reported at fair value.

In addition to expanding the definitions of fair value and investments, the standard provides requirements for the valuation and disclosure of assets and liabilities reported at fair value. Governments are to use valuation techniques that are appropriate and for which sufficient data is available to measure assets and liabilities at fair value. Valuation techniques should be applied consistently from one accounting period to the next and should maximize the use of relevant observable inputs and minimize the use of unobservable inputs. To help financial statement users better understand the quality of the inputs used in determining fair value, GASB 72 establishes a three-tier fair value hierarchy that prioritizes the inputs based on relative reliability. Level 1 inputs are quoted prices in active markets for identical assets or liabilities, Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for assets or liabilities, and Level 3 inputs are inputs that are unobservable and only used when relevant Level 1 or 2 inputs are unobservable such as nonbinding quotes on interest rate swaps that cannot be corroborated by observable market data.

GASB 72 requires disclosure of the fair value level and valuation technique for each type of asset or liability measured at fair value. GASB 72 requires that these disclosures be organized by type of asset or liability as opposed to reporting entity segment. Also, for investments in certain entities that calculate the use of net asset value per share or its equivalent as a measure of fair value, GASB 72 requires additional disclosures on any unfunded commitments and redemption terms.

The following chart presents the investments of the primary government and fiduciary funds at June 30, 2019. As required by GASB 72, investments reported at fair value, exceptions noted below, are disclosed by fair value hierarchy level.

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All Investments (Expressed in Thousands)

	Total Value	Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs)	Other Observable Inputs (Level 2 Inputs)	Significant Unobservable Inputs (Level 3 Inputs)
Investments by Fair Value Level				
Negotiable Certificates of Deposit	\$3,166	\$3,166		
U.S. Government Securities	3,983,644	936,789	\$3,046,855	
U.S. Agency Obligations	1,999,587	89,566	1,910,021	
Commercial Paper	873,387		808,387	\$65,000
Short Term Investments	1,113,685	436,148	135,737	541,800
Mortgages (Mortgage Backed Securities & Collateralized Mortgage Obligations)	116,571		116,571	
External Investment Pools	68,162	398	67,764	
Mutual Funds	2,083,466	1,467,795	615,671	
Municipal Bonds	412,804	916	411,888	
Corporate Bonds	2,112,536	24,340	1,964,763	123,433
Other Bonds	1,665,236	3,706	1,595,135	66,395
Equity Securities (Common & Preferred Stock)	15,604,846	15,130,598	211,281	262,967
Real Estate	727,901			727,901
Private Equity	5,407,830	31,372		5,376,458
Alternative Investments	410,518	7,033	287,773	115,712
Collateral Held Under Securities Lending	1,350,819		1,350,819	
Total Investments by Fair Value Level	\$37,934,158	\$18,131,827	\$12,522,665	\$7,279,666
Investments Measured at Net Asset Value				
Emerging Market Funds	\$1,745,611			
Private Equity Funds	1,996,136			
Absolute Return Funds	718,747			
Risk Parity	834,882			
Real Estate	392,480			
Dimensional Funds	324,532			
Strategic Property Funds	494,527			
Core Property Funds	318,544			
Fixed Income Funds	229,664			
Equity Funds	711,283			
Multi-Sector Funds	326,255			
Total Investments at Net Asset Value	\$8,092,661			
Investments Measured at Fair Value				
Cash in Investment Portfolios	\$79,109			
Collateral Held Under Securities Lending	3,207,389			
Total Investments at Fair Value	\$3,286,498			
Derivatives by Fair Value Level				
Pay Fixed Interest Rate Swaps	(\$17,645)		(\$17,645)	
Financial Futures	6,671	\$6,671		
Forward Foreign Exchange Contracts	3,574		3,574	
Short Fixed Income and Written Options Swaps	200,706	(77)	200,783	
	(4,831)		(4,831)	
Total Derivatives by Fair Value Level	\$188,475	\$6,594	\$181,881	
TOTAL INVESTMENTS AT FAIR VALUE	\$49,501,792	\$18,138,421	\$12,704,546	\$7,279,666
Investments Measured at Amortized Cost				
Negotiable Certificates of Deposit	\$1,271			
Repurchase Agreements	376,977			

State of Louisiana

All Investments (Expressed in Thousands)

	Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs)	Other Observable Inputs (Level 2 Inputs)	Significant Unobservable Inputs (Level 3 Inputs)
	Total Value		
Money Market Mutual Funds	1,576,000		
U.S. Government Obligations	9,387		
U.S. Agency Obligations	861		
SEC Rule 2a7-Like External Investment Pools	69,127		
Total Investments at Amortized Cost	\$2,033,623		
Investments Measured at Cost			
Synthetic Guaranteed Investment Contracts	\$513,951		
Total Investments Measured at Cost	\$513,951		
TOTAL ALL INVESTMENTS	\$52,049,366	\$18,138,421	\$12,704,546
		\$7,279,666	

Primary Government

The State Treasury uses two vendors as custodians of securities, J.P. Morgan Chase and Bank of New York Mellon. Both custodians use Interactive Data as their primary securities data provider. In addition, they use Bloomberg BVAL, Pricing Direct, Reuters and Intercontinental Exchange as sources of pricing for securities not priced by Interactive Data.

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Level 1 investments for the primary government include Mutual Funds, U.S. Government Securities, U.S. Agency Obligations, Municipal Bonds, Corporate Bonds, Common Stock, External Investment Pools and Negotiable Certificates of Deposit.

Debt and equity securities classified in Level 2 of the fair value hierarchy are valued using quoted prices in active markets for similar investments, matrix pricing techniques, cost pricing techniques, and market pricing techniques. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Level 2 investments for the primary government include Common & Preferred Stock, U.S. Government Securities & Agency Obligations, Municipal Bonds, Corporate Bonds, Other Bonds, Mutual Funds, External Investment Pools and Pay Fixed Interest Rate Swaps.

The Pay Fixed Interest Rate Swaps classified in Level 2 of the fair value hierarchy are valued using a nonperformance risk free valuation, mark-to-market, adjusted by a risk adjusted valuation that utilizes the relevant entity specific discounting curve. The risk adjusted valuation, which can also be referred to as the Income Approach, uses the discounted cash flow method to discount the amounts of market expected future cash flows to a single present value, using a rate of return that takes into account the relative risk of cash flows and time value of money.

Equity securities classified as Level 3 of the fair value hierarchy are valued using historical prices. Level 3 investments for the primary government include Common and Preferred Stock.

The primary government also has investments in U.S. Government Securities, U.S. Agency Obligations, Money Market Funds, Negotiable Certificates of Deposit, Repurchase Agreements, and SEC 2a7 Rule External Investment Pools measured as amortized cost. These investments are measured in accordance with the exception as provided in GASB 72.

Retirement Systems and Other Fiduciary Funds

Debt and equity securities classified in Level 1 of the fair value hierarchy include U.S. Government Securities, Corporate Bonds, Mutual Funds, Other Bonds, Equity Securities, Private Equity, Alternative Investments, and Other Short Term Investments held by the Louisiana State Employee's Retirement System (LASERS), the Louisiana School Employee's Retirement System (LSERS), Teachers Retirement System of Louisiana (TRSLA), the State's other Investment & Private Purpose Trust Funds. Level 1 investments are valued using quoted prices in active markets for those securities.

Debt and equity securities classified in Level 2 & 3 of the fair value hierarchy include Commercial Paper, Short Term Investments, U.S. Government & Agency Obligations, Municipal Bonds, Mutual Funds, Corporate & Other Bonds, Mortgages, Equity Securities, Alternative Investments, and Collateral Held Under Securities Lending Program. Level 2 investments are valued using matrix pricing techniques while Level 3 investments are valued using matrix pricing techniques as well as unobservable inputs that are not directly corroborated with market data.

The chart includes investment derivatives held by LASERS and TRSLA. These investments are classified as Level 1 or 2 in the fair value hierarchy. Level 1 investment derivatives are valued using prices quoted in active markets for those derivatives while level 2 derivatives use a market approach that considers benchmark interest rates and foreign exchange rates.

LASERS, LSERS, and TRSLA also had investments measured at Net Asset Value. As required by GASB 72, additional disclosures for these investments can be found in each of the retirement system's separately issued annual financial report.

- LASERS [https://www.la.la.gov/PublicReports.nsf/9CCA954398AC63038625849C0067794E/\\$FILE/0001E5A6.pdf](https://www.la.la.gov/PublicReports.nsf/9CCA954398AC63038625849C0067794E/$FILE/0001E5A6.pdf)
- TRSL [https://www.la.la.gov/PublicReports.nsf/59AE0C148011DDE18625848F0052CF72/\\$FILE/0001E478.pdf](https://www.la.la.gov/PublicReports.nsf/59AE0C148011DDE18625848F0052CF72/$FILE/0001E478.pdf)
- LSERS [https://www.la.la.gov/PublicReports.nsf/6EE5013423C81A248625848F0052CD7C/\\$FILE/0001E474.pdf](https://www.la.la.gov/PublicReports.nsf/6EE5013423C81A248625848F0052CD7C/$FILE/0001E474.pdf)

C. INVESTMENTS - CUSTODIAL CREDIT RISK

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction the State will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty, or by the counterparty's trust department or agent but not in the name of the State. The following chart presents the custodial credit risk of the investments held by the primary government and fiduciary funds at June 30, 2019.

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Investments Exposed to Custodial Credit Risk (Expressed in Thousands)

	<u>Uninsured, Unregistered, and Held by Counterparty</u>	<u>Uninsured, Unregistered, and Held by Counterparty's Trust Dept. or Agent but not in the State's Name</u>
Primary Government:		
Negotiable Certificates of Deposit	\$1,204	
U.S. Government Securities		
U.S. Agency Obligations		
Equity Securities		\$264
Municipal Bonds		
Corporate Bonds		1,525
Other Bonds		
Mortgages		
Mutual Funds		1,701
Alternative Investments		
Total Primary Government	\$1,204	\$3,490
Fiduciary Funds:		
Negotiable Certificates of Deposit		
Repurchase Agreements		
U.S. Government Securities		
U.S. Agency Obligations		
Equity Securities		
Municipal Bonds		
Corporate Bonds		
Other Bonds		
Mortgages		
Real Estate		
Mutual Funds		
Private Equity		
Alternative Investments		
Security Lending		\$3,212,119
Total Fiduciary Funds		\$3,212,119
TOTAL INVESTMENTS	\$1,204	\$3,215,609

D. INVESTMENTS - INTEREST RATE RISK

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Also, investments can be highly sensitive to changes in interest rates due to their terms or characteristics.

Primary Government

The State Treasury limits the interest rate risk of the General Fund by limiting maturities of its investments to five years or less. The interest rate risk of certain special funds within the State Treasury is limited by restricting maturities of their investments to ten years or less. The interest rate risk of the Louisiana Education Quality Trust Fund (LEQTF), Millennium Trust Fund, and the Medicaid Trust Fund portfolios are limited by managing their maturity and duration through policy. Further, these portfolios' weighted average durations are limited by policy to 15 years or less for LEQTF, and 10 years or less for the Millennium Trust Fund and the Medicaid Trust Fund to minimize interest rate risk.

As of June 30, 2019 the State Treasury has \$259,200 in investments that might substantially alter their characteristics due to sensitivity to changes in interest rate. The State Treasury also held \$2,213,293,049 in securities whose coupon rates were subject to change daily.

The table below displays the aggregate total of the primary governments debt investments by type and maturities (amounts expressed in thousands) as of June 30, 2019.

State of Louisiana

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	Greater Than 10
U.S. Government Securities	\$2,282,503	\$1,456,093	\$826,410	--	--
U.S. Agency Obligations	1,201,802	318,294	468,384	\$393,742	\$21,382
Negotiable Certificates of Deposit	3,166	220	2,946	--	--
Corporate Bonds	745,730	77,813	388,074	225,990	53,853
Municipal Bonds	409,187	31,691	162,764	142,870	71,862
Other Bonds	24,999	5,000	19,999	--	--
Mutual Funds	2,998,172	2,915,965	82,201	6	--
External Investment Pools	398	398	--	--	--
Total	\$7,665,957	\$4,805,474	\$1,950,778	\$762,608	\$147,097

Retirement Systems and Other Fiduciary Funds

Teachers Retirement System of Louisiana (TRSLA) and Louisiana State Police Retirement System (LSPRS) expect their fixed income managers to approximate the portfolio's duration to established benchmarks for fixed income investments. The Louisiana School Employee's Retirement System (LSERS) investment policy indicates that its fixed income securities portfolio is limited to 25% for domestic and 15% for international debt securities. Louisiana State Employee's Retirement System (LASERS) has no formal interest rate risk policy, but LASERS expects its fixed income managers to approximate the portfolio's duration to within two years of its respective benchmarks for fixed income investments.

At June 30, 2019, the Louisiana School Employees' Retirement System (LSERS) held \$544,169,618 in total debt investments; the Louisiana State Employees' Retirement System (LASERS) held \$3,240,700,788 in total debt investments; the Teachers' Retirement System of Louisiana (TRSLA) held \$4,647,258,769 in total debt investments; and the Louisiana State Police Retirement System (LSPRS) held \$41,807,899 in total debt investments. LSPRS also held \$121,723,637 in bonds with no maturity.

The table below displays the aggregate total of the state retirement systems and other fiduciary funds debt investments by type and maturities (amounts expressed in thousands) as of June 30, 2019.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	Greater Than 10
U.S. Government Securities	\$1,790,460	\$103,814	\$477,925	\$435,904	\$772,817
U.S. Agency Obligations	797,784	534,730	141,083	7,218	114,753
Mortgage Backed Securities and Collateralized Mortgage Obligations	281,041	161	12,287	8,633	259,960
Corporate Bonds	1,461,361	121,180	639,888	466,359	233,934
Foreign Bonds	1,926,029	528,050	307,916	467,477	622,586
Short-term Investments	1,034,392	1,034,392	--	--	--
Repurchase Agreements	376,977	376,977	--	--	--
Municipal Bonds	3,617	--	2,300	--	1,317
Other Bonds	611,264	31,575	333,440	128,214	118,035
Commercial Paper	873,387	873,387	--	--	--
Mutual Funds	23,354	23,337	10	7	--
Alternative Investments	1,452,024	1,451,184	--	840	--
Total	\$10,631,690	\$5,078,787	\$1,914,849	\$1,514,652	\$2,123,402

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E. INVESTMENTS - CREDIT RISK & CONCENTRATION OF CREDIT RISK

The credit risk of investments is the risk that the issuer or other counterparty will not meet its obligations. This credit risk is measured by the credit quality ratings of investments in debt securities as described by nationally recognized statistical rating organizations (rating agencies) such as Standard & Poor's (S&P) and Moody's. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools).

Primary Government

State statutes and investment policies limit the State Treasury investments to government securities with explicit guarantees by the U.S. government, agency securities with implicit U.S. government guarantees, and other fixed income securities with investment grade ratings by Moody's and S&P. The State Treasury has no limit on the amount it may invest in any one issuer.

Originally, Federal National Mortgage Association (Fannie Mae) and Federal Home Loan Mortgage Corporation (Freddie Mac) securities held by the State carried an implicit guarantee of the US Government, but are now backed by a capital pledge of the US government. Of the State Treasury's total investments, 2.13% are issues of the Federal National Mortgage Association (Fannie Mae), 4.86% are issues of the Federal Home Loan Bank, 6.49% are issues of the Federal Farm Credit Bank, and .085% are issues of Federal Home Loan Mortgage Corporation (Freddie Mac).

The accompanying table illustrates the primary government's investments exposure to credit risk as of June 30, 2019 (expressed in thousands):

<u>Rating</u>	<u>Fair Value</u>
AAA	\$536,758
AA+	703
AA	1,092,346
AA-	257
A+	74
A	305,315
A-	257
A-1	351
BBB+	205
BBB	286,223
BBB-	65
BB	13,805
B	15,096
Not Rated	3,048,072
Total	<u>\$5,299,527</u>

Retirement Systems and Other Fiduciary Funds

The investment policies of the state's retirement systems and other fiduciary funds prescribe the level of credit risk to which their investments in debt securities are exposed. The Louisiana State Police Retirement System (LSPRS) has the following investments that represent 5% or more of LSPRS's total investments at June 30, 2019: (1) T. Rowe Price Large Cap Growth Fund; (2) Templeton Investments Counsel, Inc. International Value; (3) Loomis Sayles Fixed Income Fund; (4) State Street S&P 500 Flagship Fund; and (5) Wellington CTF International Quality Growth Fund. None of the other retirement systems or trusts had investments in any one issuer (other than those issued or guaranteed by the U.S. government) that represented more than 5% of its total investments.

The following table details the total fair value of investments in debt securities exposed to credit risk at June 30, 2019 for each of the state's retirement systems and other fiduciary funds:

Fair Value (U.S. dollars) (in thousands)	
Rating	Fair Value
AAA	\$1,934,214
AA+	402,549
AA	27,647
AA-	362,638
A+	366,936
A	288,916
A-	460,918
A-1	1,080,195
A-1+	39,656
A-3	1,096
BBB+	150,567
BBB	285,726
BBB-	287,475
BB+	223,696
BB	198,726
BB-	198,334
B+	119,596
B	153,099
B-	109,225
CCC+	69,095
CCC	29,343
CCC-	4,487
CC	4,626
C	785
D	8,031
Not Rated	3,173,855
Total	\$9,981,431

F. FOREIGN CURRENCY RISK

Primary Government

The State Treasury limits the foreign currency risk of the State's investments by prohibiting investing in instruments denominated in foreign currencies. Also, the State has no deposits held by the State Treasury denominated in foreign currencies.

Retirement Systems and Other Trusts

Louisiana School Employees' Retirement System's (LSERS) investment policy targets 28% of its portfolio to be invested in foreign marketable securities and 10% in global fixed income. At June 30, 2019, LSERS held foreign marketable securities with a fair value of \$103,410,953. The Louisiana State Employees' Retirement System (LASERS) held foreign marketable securities with a fair value of \$3,513,503,459 at June 30, 2019 and the Teachers' Retirement System of Louisiana (TRSLA) held \$3,870,012,521. The Louisiana State Police Retirement System (LSPRS) investment policy allows no more than 22.50% of their portfolio to be international equities, with a target of 12.50%; however at June 30, 2019 the system held no international equities. The following table illustrates the total exposure to foreign currency risk at June 30, 2019 of \$7,486,926,933 by currency denomination and investment type:

State of Louisiana

Currency	Fair Value (U.S. dollars) (in thousands)	
	Bonds	Stocks & Other
Argentina peso	\$10,049	\$4,042
Australian dollar	40,401	219,340
Brazil real	123,056	84,811
British pound sterling	36,619	646,344
Canadian dollar	10,912	308,262
Chilean peso	16,705	3,296
Chinese yuan renminbi	152	4,488
Columbian peso	72,921	4,622
Czech koruna	9,397	8,991
Danish krone	25,697	88,018
Dominican Republic peso	3,315	--
Egyptian pound	--	4,757
European euro	145,947	2,463,399
Ghanaian Cedi	1,227	149
Hong Kong dollar	--	497,071
Hungarian forint	4,651	20,591
Indian rupee	--	55,623
Indonesian rupiah	102,109	15,995
Israeli shekel	118	8,472
Japanese yen	49,922	950,972
Kazakhstan Tenge	343	--
Malaysian ringgit	37,845	18,044
Mexican new peso	147,451	3,278
New Taiwan dollar	--	81,156
New Zealand dollar	22	28,828
Nigerian naira	1,699	299
Norwegian krone	393	37,778
Peruvian sol	23,016	247
Philippines peso	2,994	5,318
Polish zloty	39,204	13,229
Qatari riyal	--	573
Romanian leu	7,064	(1,689)
Russian ruble	58,096	(3,465)
Saudi Arabian riyal	--	(2,063)
Singapore dollar	--	91,631
South African rand	78,281	40,711
South Korean won	190	142,762
Swedish krona	23,448	127,894
Swiss franc	--	338,712
Thailand baht	30,872	22,542
Turkish lira	18,861	18,974
Uruguayan peso	3,950	--
UAE dirham	--	5,998
Total	<u>\$1,126,927</u>	<u>\$6,360,000</u>

G. SECURITIES LENDING

State Treasury and Other Trusts

In accordance with its authority under LRS 49:321.1, the State has entered into a securities lending agreement that functions as a reverse repurchase/repurchase arrangement, with Morgan Stanley acting as principal. Under the arrangement, Morgan Stanley purchases (or borrows) on an overnight basis that portion of the State's pool of U.S. Treasury and Agency securities which the State from time to time makes available for such purposes, with a simultaneous agreement to resell or repurchase such securities at the termination of the transaction. The reverse repurchase and repurchase transactions are executed pursuant to the terms of a paired repurchase agreement among the State and Morgan Stanley, with the Bank of New York acting as an independent third party custodian. The State receives U.S. Government Sponsored Entity, or "agency" collateral in addition to other eligible security collateral in return for the securities that it reverses to Morgan Stanley under the terms of the reverse repurchase transaction on a fixed-spread basis.

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Four separate funds were included in the securities lending agreement for the fiscal year ending June 30, 2019. At June 30, 2019, the collateral exceeded the value of the securities on loan by \$60,323,651 for the general fund, \$4,979,140 for the Louisiana Education Quality Trust Fund (LEQTF), \$5,423,963 for the Millennium Trust Fund (the Millennium Trust), and \$1,434,825 for other pooled state funds.

At June 30, 2019, the value of securities on loan was \$2,393,786,493 for the Treasurer's pooled general fund investments; \$248,957,000 for LEQTF; \$271,074,000 for the Millennium Trust Fund; and \$71,739,000 for other pooled investments.

In each transaction, Morgan Stanley delivers collateral from its account at the Bank of New York to the State's custodial account at the Bank of New York. The Bank of New York monitors the movement of the collateral to ensure it is sufficient (equal to at least 102% of the value of the securities borrowed) and in compliance with the terms of the reverse repurchase/repurchase agreement. The fair value principal of the repurchase transaction can be modified on any given day for purchased, sold or matured securities. Morgan Stanley then receives any excess collateral, or delivers additional collateral, against the new principal fair value of the State's investment securities on loan through the repurchase transaction. During the term of any particular transaction, the State's right to receive or sell the collateral is determined pursuant to the terms of the repurchase agreement, which provides for such rights upon borrower default, and in accordance with other applicable state and federal laws. The State has experienced no losses on securities lending transactions and loss indemnification is provided in the contract with Morgan Stanley.

The State's security lending agreements also include U.S. Government and Government Sponsored Entity securities held within the State's trust fund, the Louisiana Education Tuition & Savings Fund. As of the funds year end, December 31, 2018, the fair value of the securities on loan within the trust fund was \$208,652,360. The trust fund had limited credit risk exposure because the value of the collateral securities pledged exceeded the value of the securities on loan by \$4,173,047.

As of June 30, 2019, the State had limited credit risk exposure because the fair value of the U.S. Government and Government Sponsored Entity, and other eligible securities pledged as collateral to the State exceeded the value of securities the State had out on loan by \$72,161,579. The value of the securities on loan was \$2,985,556,493 and the total fair value of the securities held as collateral was \$3,057,718,071. The value of the collateral securities was 102.42% of the value of loaned securities. The Risk to the State is further mitigated because loss indemnification is provided to the State in the securities lending contract with Morgan Stanley.

Retirement Systems

The Louisiana State Police Retirement System (LSPRS), the Teachers' Retirement System of Louisiana (TRSLA), the Louisiana School Employees' Retirement System (LSERS), and the Louisiana State Employees' Retirement System (LASERS) are authorized by their respective boards of trustees to operate securities lending programs. These programs are designed to produce supplemental income on investments with little or no additional risk. All securities are available for loan to pre-approved securities dealers. Securities dealers must meet specific criteria to be approved. The TRSLA lends securities for cash collateral or other securities/investment collateral. The LSPRS lends securities for cash, cash collateral or other securities/investment collateral. The LASERS and LSERS lend securities for cash, and other securities. Additionally, LSERS may lend its securities for irrevocable letters of credit and LASERS may lend securities for other securities/investments collateral. Collateral held under the programs, which may be reinvested by the systems under the terms of the agreement with the broker/dealer, is recorded as an asset with a corresponding liability; otherwise, the collateral is not recorded on the statement of net position. None of the retirement systems may pledge or sell collateral securities received unless the borrower defaults.

The TRSLA lends domestic securities for cash collateral of 100%, domestic securities for other securities collateral at 102%, and international securities for cash collateral or other securities collateral of 105%. The LSPRS, LSERS and LASERS lend U.S. securities for collateral valued at 102% of the fair value of the securities. Non-U.S. securities are loaned for collateral valued at 105% of the fair value of the securities for LSERS and LASERS. In instances where LSPRS, TRSLA and LSERS loans are for term, the reinvestment of the cash is matched to the maturity of the loan. The majority of LASERS loans are terminable at will. Therefore, their duration will not generally match the duration of the investments made with cash collateral.

At June 30, 2019, neither LSPRS, LASERS, TRSLA, nor LSERS had any credit risk exposure to borrowers at year end because the amount the plan owes the borrowers exceeds the amount the borrowers owe the plan. Securities loans of all four systems may be terminated on demand by either party within a period specified in the related agreement. There were neither significant violations of legal or contractual provisions, nor borrower or lending agent default losses known to the securities lending agents of LSPRS, LSERS or TRSLA. The LASERS and LSERS have indemnification agreements with their securities lending agents in case of borrower default. Securities on loan at June 30, 2019 totaled \$1,564,084,146 for LASERS, \$2,915,289,770 for TRSLA, \$98,732,867 for LSERS, and \$68,199,984 for LSPRS.

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H. DERIVATIVES

Governmental Activities

As of June 30, 2019, the State is a party to 6 pay-fixed, receive-variable interest rate swaps. These instruments are reported on the government-wide statement of net position at fair value. The fair values take into consideration the prevailing interest rate environment, the nonperformance risk of the client counterparty, and the specific terms and conditions of each swap. All fair values were estimated using the zero-coupon discounting method. This method calculates the future payments required by the swaps taking into account nonperformance risk by tracking the relevant credit risk of the State of Louisiana (State) as well as the counterparty on a given reporting date and determining which risk would be appropriate to discount the expected cash flows. These payments are then discounted using the State's relevant interest rate curve for liabilities or the counterparty's relevant yield for assets.

As of June 30, 2019, the State determined that all remaining pay-fixed interest rate swaps qualify for hedge accounting under GASB Statement No. 53. Accordingly, changes in fair value are offset by corresponding deferred outflows/inflows of resources on the government-wide statement of net position. The tables below summarize the derivatives activity for the year and the key terms and objectives of the derivative instruments outstanding at June 30, 2019:

Summary of Derivative Instruments
Governmental Activities
(in thousands)

	Changes in Fair Value		Fair Value at June 30	
	Classification	Amount	Classification	Amount
Hedging Derivative Instruments				
<u>Cash Flow Hedges</u>				
Pay-Fixed Interest Rate Swaps	Deferred Outflow of Resources	\$38,768	Derivative Instrument Liability	\$17,645

Terms and Objectives of Hedging Derivative Instruments
(in thousands)

Type	Notional	Objective	Effective Date	Maturity Date	Terms	Counterparty Credit Rating (Moody's/S&P)
Pay-Fixed, Receive Variable Interest Rate Swap	\$46,500	Hedge changes in cash flows on Gas and Fuels 2017 Series D-1 Bonds	05/01/09	05/01/43	Pay 3.694%; Receive 70% of USD-LIBOR	Aa2/A+
Pay-Fixed, Receive Variable Interest Rate Swap	\$14,125	Hedge changes in cash flows on Gas and Fuels 2017 Series A Bonds	05/01/09	05/01/41	Pay 3.699%; Receive 70% of USD-LIBOR	Aa2/A+
Pay-Fixed, Receive Variable Interest Rate Swap	\$56,500	Hedge changes in cash flows on Gas and Fuels 2017 Series D-1 Bonds	05/01/09	05/01/41	Pay 3.692%; Receive 70% of USD-LIBOR	A3/BBB+
Pay-Fixed, Receive Variable Interest Rate Swap	\$186,000	Hedge changes in cash flows on Gas and Fuels 2017 Series A Bonds	05/01/09	05/01/43	Pay 3.692%; Receive 70% of USD-LIBOR	A3/BBB+
Pay-Fixed, Receive Variable Interest Rate Swap	\$93,000	Hedge changes in cash flows on Gas and Fuels 2017 Series D-2 Bonds	04/01/12	05/01/43	Pay 3.9235%; Receive 70% of USD-LIBOR	Aa2/AA-
Pay-Fixed, Receive Variable Interest Rate Swap	\$28,250	Hedge changes in cash flows on Gas and Fuels 2017 Series D-2 Bonds	04/01/12	05/01/41	Pay 3.9315%; Receive 70% of USD-LIBOR	Aa2/AA-

Credit Risk: Credit risk is the risk that the counterparty will default on its obligation to make net settlement payments in accordance with the contract. The State is exposed to credit risk to the extent that the contracted receive-variable rates exceed the contracted pay-fixed rate. During the year, receive-variable rates never exceeded the pay-fixed rate. Consequently, the State had no exposure to credit risk during the year.

Interest Rate Risk: The State's participation in pay-fixed, receive-variable interest rate swaps exposes the State to interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair values of a government's financial instruments or a government's cash flows. Fluctuations in interest rates affect the net settlement payments between the counterparties and the fair value of the swaps. Currently, the variable rate of interest the State receives under the swap agreements (70% of 1-month USD-LIBOR) is lower than the fixed rates the State pays (3.692% - 3.9315%). A decline in USD-LIBOR relative to the pay-fixed rates will adversely affect the State. On the other hand, an increase in USD-LIBOR relative to the pay-fixed rates will favorably affect the State.

Basis Risk: Basis risk is the risk that arises when variable rates or prices of a hedging derivative instrument and a hedged item are based on different reference rates. The variable rate the State received under the swap agreements and the variable rate paid to bondholders are both based on 1-month USD-LIBOR. Therefore, the State is not exposed to basis risk.

Termination Risk: The State or the swap providers may terminate the swap agreements if the other party fails to perform under the terms of the contract. As long as the State continues to perform its obligations on the swap contracts, there is no termination risk arising from the provider actions during the next fiscal period. However, the State is exposed to termination should the State decide to take action regarding the outstanding bonds which would trigger an event of termination on the existing swaps. Also, if at the time of the termination the swap has a negative fair value, the State would be liable to the swap providers for a payment equal to the swap's fair value.

Rollover Risk: Rollover risk is the risk that a hedging derivative instrument associated with a hedgeable item does not extend to the maturity of that hedgeable item. Because the interest rate swaps are coterminous with the hedged debt, the State is not exposed to rollover risk.

Market access Risk: Market-access risk is the risk that the State will not be able to enter credit markets or that credit will become more costly, resulting in the objective of derivative instrument not being achieved. The likelihood that the State will not be able to enter credit markets in the future is remote.

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates will adversely affect cash flows or fair values. The interest rate swaps do not expose the State to foreign currency risk.

Nonperformance Risk: Nonperformance risk is the risk to each party of a contract that the counterparty will not live up to its contractual obligations.

Fiduciary Funds

LASERS, TRSL, and LSERS held investments in various derivative financial instruments including interest-only strips, principal-only strips, collateralized mortgage obligations, options, forward foreign exchange contracts, futures contracts, and synthetic guaranteed investment contracts (SGIC).

TRSL invests in interest-only strips and principal-only strips which are mortgage-backed securities that involve the separation of the interest and principal components of a security.

TRSL and LASERS invest in collateralized mortgage obligations which are collateralized by mortgages, mortgage pass-through securities, or stripped mortgage-backed securities and can be highly sensitive to interest rate fluctuations. Additionally, TRSL, LSERS, and LASERS invest in forward foreign exchange contracts which are contractual agreements between two parties to pay or receive specific amounts of foreign currency at a future date in exchange for another currency for an agreed upon exchange rate. The systems also invests in futures contracts which are agreements for delayed delivery of securities, currency, commodities, or money market instruments in which the seller agrees to make delivery at a specified future date of a specified instrument, at a specific price or yield. TRSL and LASERS further invests in options on futures allowing the holder and writer of the option the right to exchange futures positions. LASERS also maintains a fully benefit-responsive synthetic guaranteed investment contract option for members of the Optional Retirement Plan and the Self-Directed Plan. The investment objective of the SGIC is to protect members from loss of their original investment and to provide a competitive interest rate. As of June 30, 2019, the contract value of the SGIC contract was \$514.0 million and the fair value of the LASERS Stable Value Fund was \$520.1 million. This resulted in the fair value of the fund being more than the value protected by the wrap contract by \$6.1 million. The counterparty rating for the wrap contract is AA. The wrap represents an unconditional guarantee of compliance/repayment of principal and interest in accordance with the underlying agreement.

The table below provides summary data for the State's outstanding derivative instruments within the fiduciary funds as of June 30, 2019.

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Summary of Investment Derivative Instruments Fiduciary Funds (in thousands)

	Notional	Changes in Fair Value		Fair Value at June 30	
		Classification	Amount	Classification	Amount
Futures Based Overlay Program	\$412,558	Net Appreciation/(Depreciation) in Fair Value of Investments	\$23,702	Pending Trades Payable	\$6,728
Short Fixed Income & Written Options	\$0	Net Appreciation/(Depreciation) in Fair Value of Investments	\$178,878	Pending Trades Payable	(\$229,155)
Short Fixed Income & Written Options	\$0	Net Appreciation/(Depreciation) in Fair Value of Investments	(\$9,567)	Global Equities Securities	\$8,120
Short Fixed Income & Written Options	\$0	Net Appreciation/(Depreciation) in Fair Value of Investments	\$30,819	Global Debt Securities	\$415,789
Short Fixed Income & Written Options	\$0	Net Appreciation/(Depreciation) in Fair Value of Investments	\$25	Short Term Investments	\$863
Forward Foreign Exchange Contracts	\$1,924,876	Net Appreciation/(Depreciation) in Fair Value of Investments	\$18,373	Investments	\$3,574
Futures Equity	(\$441)	Net Appreciation/(Depreciation) in Fair Value of Investments	(\$10)	Domestic Equity	(\$10)
Futures Int'l Equity	\$1,063	Net Appreciation/(Depreciation) in Fair Value of Investments	\$25	International Equity	\$19
Futures Fixed Income	(\$441)	Net Appreciation/(Depreciation) in Fair Value of Investments	(\$52)	Domestic Bonds	(\$66)
Swaps Domestic	\$27,090	Net Appreciation/(Depreciation) in Fair Value of Investments	\$2,627	Domestic Bonds	\$251
Swaps International	\$2,142	Net Appreciation/(Depreciation) in Fair Value of Investments	(\$2,271)	International Bonds	\$6

Risk Disclosures

Credit Risk: As of June 30, 2019 TRSL's credit risk had not increased with the use of the overlay strategy because the futures based overlay program uses exchange traded futures contracts.

Foreign Currency Risk: As of June 30, 2019 LSER's, LASER's, and TRSL's foreign exchange currency contracts were exposed to foreign currency risk.

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The following table illustrates LASER's total exposure to foreign currency risk at June 30, 2019 of (\$72,326,897) by currency denomination:

Currency	Fair Value (U.S Dollars) Value
Argentinian Peso	\$3,101,403
Brazilian Real	4,196,781
British Pound	(7,401,496)
Canadian Dollar	(1,307,399)
Chilean Peso	537,574
Czech Koruna	6,054,845
Euro	(52,999,713)
Hong Kong Dollar	(1,697,677)
Hungarian Forint	6,207,258
Indonesian Rupiah	(851,898)
Japanese Yen	1,526,172
Malaysian Ringgit	(146,036)
Mexican Peso	(12,647,724)
New Taiwan Dollar	(45,350)
Norwegian Krone	62,954
Polish Zloty	(2,191,270)
Romanian Leu	(1,879,517)
Russian Ruble	(3,976,832)
Saudi Arabian Riyal	(2,062,686)
South African Rand	(6,279,997)
Swedish Krona	25,867
Swiss Franc	73,846
Thailand Baht	391,115
Turkish Lira	(1,017,117)
Total	<u><u>(\$72,326,897)</u></u>

At June 30, 2019 TRSL's foreign currency risk has been reduced by use of the futures based overlay program. The use of the overlay program reduced the variance of TRSL's actual return to the benchmark return.

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NOTE 3: ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE

Balances of receivables and payables have been aggregated for presentation in the accompanying financial statements. The following schedules provide additional detail concerning balances of receivables and payables by category and fund type.

A. RECEIVABLES

Receivable balances at June 30, 2019, are as follows (expressed in thousands):

	Governmental Funds					
	General Fund	Bond Security & Redemption Fund	Capital Outlay Escrow Fund	Louisiana Education Quality Trust Fund	Nonmajor Governmental Funds	Total Governmental Funds
Applicants & Grantees	\$ 156,779	\$ --	\$ --	\$ --	\$ --	\$ 156,779
Corporate Income Tax	--	248,656	--	--	--	248,656
Individual Income Tax	--	413,192	--	--	--	413,192
Sales & Use Tax	--	423,961	--	--	2,105	426,066
Severance Tax	4,243	64,430	--	--	--	68,673
Tobacco Tax	--	26,134	--	--	--	26,134
Franchise Tax	--	8,429	--	--	--	8,429
Gas & Fuels Tax	--	41,339	--	--	79	41,418
Insurance Premium Tax	--	198,343	--	--	--	198,343
Alcohol Tax	--	3,225	--	--	--	3,225
Occupancy Tax	--	11,894	--	--	--	11,894
Other Taxes	--	10,010	--	--	3,546	13,556
Gaming	--	17,848	--	--	--	17,848
Mineral Settlements, Royalties, Bonuses & Rent	303	43,705	2	--	11	44,021
Interest & Dividends	323	2,568	--	--	129	3,020
Licenses, Permits & Fees	1,060	57,345	--	--	5,834	64,239
Sale of Commodities & Services	213	18,636	1,126	--	--	19,975
Unclaimed Property	4,115	--	--	--	--	4,115
Gifts, Donations, & Contributions	5	7,042	335	--	--	7,382
Other	636,646	53,089	1,729	19	15	691,498
Receivables (Net)	\$ 803,687	\$ 1,649,846	\$ 3,192	\$ 19	\$ 11,719	\$ 2,468,463
Amounts not expected to be collected within one year	\$ --	\$ 457,373	\$ --	\$ --	\$ --	\$ 457,373

	Proprietary Funds				Governmental Activities
	Business-Type Activities - Enterprise Funds				
	Unemployment Trust Fund	Louisiana Community & Technical Colleges System	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Employer Contribution (Gross)	\$ 79,579	\$ --	\$ --	\$ 79,579	\$ --
Tuition and Fees (Gross)	--	26,752	--	26,752	--
Other (Gross)	50,726	6,808	9,058	66,592	80,203
Total Receivables	130,305	33,560	9,058	172,923	80,203
Allowance for Uncollectibles	(65,000)	(10,479)	(72)	(75,551)	(13)
Receivables (Net)	\$ 65,305	\$ 23,081	\$ 8,986	\$ 97,372	\$ 80,190

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B. ACCOUNTS PAYABLE AND ACCRUALS

Accounts payable and accruals at June 30, 2019, are as follows (expressed in thousands):

	Governmental Funds					
	General Fund	Bond Security & Redemption Fund	Capital Outlay Escrow Fund	Louisiana Education Quality Trust Fund	Nonmajor Governmental Funds	Total Governmental Funds
Salaries, Wages & Related Benefits	\$ 121,214	\$ --	\$ --	\$ --	\$ --	\$ 121,214
Travel & Training	2,986	--	--	--	--	2,986
Operating Services	42,343	--	3,840	--	33	46,216
Professional Services	93,934	10	697	--	17	94,658
Supplies	18,181	--	--	--	4	18,185
Grants & Public Assistance	81,343	--	--	--	--	81,343
Capital Outlay	35,920	--	164,713	--	--	200,633
Interagency Transfers	--	--	54	--	--	54
Other Charges	1,308,684	--	1	--	8,596	1,317,281
Total Accounts Payable	\$ 1,704,605	\$ 10	\$ 169,305	\$ --	\$ 8,650	\$ 1,882,570

	Proprietary Funds				
	Business-Type Activities - Enterprise Funds				Governmental Activities
	Unemployment Trust Fund	Louisiana Community & Technical Colleges System	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Salaries, Wages & Related Benefits	\$ --	\$ 20,410	\$ 1,431	\$ 21,841	\$ 3,765
Travel & Training	--	185	33	218	8
Operating Services	--	3,464	850	4,314	6,667
Professional Services	--	1,239	323	1,562	8,270
Supplies	--	415	2,596	3,011	621
Grants & Public Assistance	--	5,850	--	5,850	--
Capital Outlay	--	5,804	62	5,866	191
Other Charges	--	1,586	1,250	2,836	1,643
Total Accounts Payable	\$ --	\$ 38,953	\$ 6,545	\$ 45,498	\$ 21,165

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NOTE 4: INTRA-ENTITY TRANSACTIONS

INTERFUND ACCOUNTS AND TRANSFERS

A. RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 2019, is shown below (expressed in thousands):

	Primary Government	
	Due from Other Funds	Due to Other Funds
GOVERNMENTAL FUNDS:		
General Fund	\$ 1,386,477	\$ 468,252
Bond Security & Redemption Fund	216,350	1,276,933
Capital Outlay Escrow Fund	360,192	139,673
Louisiana Education Quality Trust Fund	416	3,966
Nonmajor Governmental Funds	103,277	149,328
Total Governmental Funds	<u>2,066,712</u>	<u>2,038,152</u>
PROPRIETARY FUNDS:		
Unemployment Trust Fund	--	87
Louisiana Community & Technical Colleges System	2,355	172
Nonmajor Enterprise Funds	834	680
Internal Service Funds	195	31,005
Total Proprietary Funds	<u>3,384</u>	<u>31,944</u>
GRAND TOTALS	<u>\$ 2,070,096</u>	<u>\$ 2,070,096</u>

B. TRANSFERS IN AND OUT

A summary of transfers in and out at June 30, 2019, is shown below (expressed in thousands):

	Primary Government	
	Transfers In	Transfers Out
GOVERNMENTAL FUNDS:		
General Fund	\$ 14,430,551	\$ 556,074
Bond Security & Redemption Fund	45,777	14,611,512
Capital Outlay Escrow Fund	1,165,193	13,540
Louisiana Education Quality Trust Fund	103,781	22,310
Nonmajor Governmental Funds	818,789	1,521,303
Total Governmental Funds	<u>16,564,091</u>	<u>16,724,739</u>
PROPRIETARY FUNDS:		
Louisiana Community & Technical Colleges System	170,079	20
Nonmajor Enterprise Funds	9,242	18,653
Total Proprietary Funds	<u>179,321</u>	<u>18,673</u>
GRAND TOTALS	<u>\$ 16,743,412</u>	<u>\$ 16,743,412</u>

C. PURPOSE OF INTERFUND BALANCES AND TRANSFERS

Per the Louisiana Constitution of 1974, most state revenues are deposited into the Bond Security and Redemption Fund (BSRF). The BSRF is used to provide for the collection of all money deposited into the State Treasury except federal funds, donations, or other forms of assistance when terms and conditions of the related agreement require otherwise. This process is unique to Louisiana to ensure that all obligations secured by the full faith and credit of the State that are due and payable are met. Each month an amount is allocated from this fund to pay the obligations of the State, including debt principal, interest, premiums, and sinking or reserve funds. All monies remaining in the fund are transferred to the General Fund and various other funds. The BSRF does not retain a fund balance. As a result, there are a large number of transfers from BSRF to the General Fund and to other funds.

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As a result of the appropriations process, the General Fund receives a large number of transfers which are used to provide for the operations of the State. As mentioned in the previous paragraph, most revenues first pass through BSRF and are distributed to various funds. Transfers from BSRF to the General Fund include the receipt of general revenues (taxes, licenses, and fees) and agency self-generated fees. In addition, the General Fund receives transfers from various other governmental funds as provided for in the annual appropriations act.

SIGNIFICANT TRANSACTIONS BETWEEN THE PRIMARY GOVERNMENT AND MAJOR DISCRETELY PRESENTED COMPONENT UNITS

A. PRIMARY GOVERNMENT SUPPORT PROVIDED TO MAJOR DISCRETELY PRESENTED COMPONENT UNITS

The Legislature appropriates resources of the primary government to support the operations of various entities through the annual appropriations acts. The State also provides support to various entities through capital grants and contributions for projects authorized in annual capital outlay acts. For the fiscal year ended June 30, 2019, state appropriations to support the operations of major discretely presented component units and capital grants and contributions provided by the State for major discretely presented components units were as follows (in thousands):

Support Provided by Primary Government

Major Component Unit:	Operating Appropriations	Capital Grants	Total Support
Louisiana State University System	\$ 422,962	\$ 22,970	\$ 445,932
University of Louisiana System	232,201	33,554	265,755
Southern University System	48,017	15,129	63,146
Board of Regents	373,076	--	373,076
Louisiana Stadium & Exposition District	17,227	--	17,227
Total	\$ 1,093,483	\$ 71,653	\$ 1,165,136

B. LOUISIANA LOTTERY CORPORATION

The Louisiana Lottery Corporation (the Corporation) was created in accordance with LRS 47:9000-9081 and 14:90(C) to support elementary and secondary education in Louisiana. The Corporation is required to pay to the State an amount not less than 35% of the Corporation's gross revenues. The amount of gross revenues less costs that is determined to be surplus to the needs of the Corporation must also be paid to the State. In fiscal year 2019, the State received \$184,318,132 from the Corporation.

C. PUBLIC HOSPITAL LEASES

Act 3 of the 1997 Regular Session charged the LSU System with the responsibility of operating 10 public hospitals. These hospitals are the primary source of health care services for the indigent population of the State and account for over one million in-patient and out-patient visits each year. In addition, these hospitals are utilized by the LSU Health Sciences Center as teaching hospitals wherein the medical and dental faculty and medical education students provide the necessary medical care to patients. In fiscal years 2013 and 2014, public-private partnerships were executed to remove operational responsibility for these hospitals from the LSU System.

In consideration for allowing the private partners to operate the hospitals, the LSU System will receive lease payments over the life of the agreements. Act 420 of the 2013 Regular Session mandated that all collections of lease payments be deposited with the State Treasury. During fiscal year 2019, LSU deposited \$142,167,476 in hospital lease payments with the State Treasury.

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NOTE 5: CAPITAL ASSETS

(in thousands)

Governmental Activities:	Capital Assets			Capital Assets
	July 1, 2018	Additions	Deletions	June 30, 2019
Capital assets not being depreciated:				
Land *	\$ 2,282,334	\$ 24,589	\$ 6,998	\$ 2,299,925
Construction in progress *	1,476,057	612,427	466,143	1,622,341
Total capital assets not being depreciated *	<u>3,758,391</u>	<u>637,016</u>	<u>473,141</u>	<u>3,922,266</u>
Other capital assets historical cost:				
Buildings and improvements *	2,634,663	48,280	2,965	2,679,978
Machinery and equipment *	866,359	57,958	63,788	860,529
Infrastructure *	27,496,363	461,071	46,186	27,911,248
Intangible Assets	106,697	79,962	--	186,659
Total other capital assets historical cost *	<u>31,104,082</u>	<u>647,271</u>	<u>112,939</u>	<u>31,638,414</u>
Less accumulated depreciation and amortization:				
Buildings and improvements *	1,070,941	65,364	2,965	1,133,340
Machinery and equipment *	739,271	55,303	63,788	730,786
Infrastructure *	17,532,558	499,757	46,186	17,986,129
Intangible Assets	86,625	17,370	--	103,995
Total accumulated depreciation & amortization *	<u>19,429,395</u>	<u>637,794</u>	<u>112,939</u>	<u>19,954,250</u>
Other capital assets, net of depreciation & amortization *	<u>11,674,687</u>	<u>9,477</u>	<u>--</u>	<u>11,684,164</u>
Governmental activities capital assets, net *	<u>\$ 15,433,078</u>	<u>\$ 646,493</u>	<u>\$ 473,141</u>	<u>\$ 15,606,430</u>
Business-type Activities:				
Capital assets not being depreciated:				
Land	\$ 61,373	\$ 1,586	\$ 343	\$ 62,616
Construction in progress *	40,411	38,068	50,658	27,821
Total capital assets not being depreciated *	<u>101,784</u>	<u>39,654</u>	<u>51,001</u>	<u>90,437</u>
Other capital assets historical cost:				
Buildings and improvements	810,420	55,319	8,238	857,501
Machinery and equipment *	175,966	15,418	7,946	183,438
Infrastructure	375,822	--	41	375,781
Intangible Assets	21,206	550	--	21,756
Total other capital assets historical cost *	<u>1,383,414</u>	<u>71,287</u>	<u>16,225</u>	<u>1,438,476</u>
Less accumulated depreciation and amortization:				
Buildings and improvements *	231,452	21,214	1,699	250,967
Machinery and equipment *	137,055	10,635	5,575	142,115
Infrastructure	74,861	9,406	--	84,267
Intangible Assets	13,176	2,241	--	15,417
Total accumulated depreciation & amortization *	<u>456,544</u>	<u>43,496</u>	<u>7,274</u>	<u>492,766</u>
Other capital assets, net of depreciation & amortization *	<u>926,870</u>	<u>27,791</u>	<u>8,951</u>	<u>945,710</u>
Business-type activities capital assets, net *	<u>\$ 1,028,654</u>	<u>\$ 67,445</u>	<u>\$ 59,952</u>	<u>\$ 1,036,147</u>

* Restated beginning balances

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Depreciation and amortization expense was charged to functions as follows (expressed in thousands):

Governmental activities:	
General Government	\$ 29,699
Agriculture & Forestry	1,626
Economic Development	316
Military & Veterans Affairs	26,764
Workforce Support & Training	270
Culture, Recreation & Tourism	6,075
Transportation & Development	508,576
Corrections	11,800
Public Safety	21,945
Youth Development	2,678
Health & Welfare	11,782
Conservation & Environment	11,491
Education	4,772
Total governmental activities depreciation and amortization expense	\$ <u>637,794</u>

NOTE 6: EMPLOYEE BENEFITS – PENSIONS

The State of Louisiana is a participating employer in seven defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature.

Plan Descriptions

Louisiana State Employees' Retirement System (LASERS) administers a cost-sharing defined benefit pension plan to provide retirement, disability, and survivor benefits to eligible state employees and their beneficiaries as defined in LRS 11:411-413. The age and years of creditable service required in order for a member to receive retirement benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification. Eligibility and the computation of retirement benefits are provided for in LRS 11:444.

Louisiana State Police Retirement System (LSPRS) administers a single employer defined benefit pension plan to provide retirement, disability, and survivor benefits to commissioned law enforcement officers of the Office of State Police and the Superintendent of State Police and their beneficiaries as defined in LRS 11:1305. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:1307 and 11:1345.4–1345.5.

As of June 30, 2018, the most recent measurement date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits, and deferred retirement plan participants	1,174
Terminated vested members not yet receiving benefits	213
Current active employees (vested and non-vested)	<u>1,129</u>
	<u>2,516</u>

Teachers' Retirement System of Louisiana (TRSL) is the administrator of a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to employees who meet the legal definition of a "teacher" as provided for in LRS 11:701. Eligibility for retirement benefits is provided for in LRS 11:735, 11:761, 11:768 and 11:802. Calculation of retirement benefits are provided for in LRS 11:735, 11:768 and 11:803.

Louisiana School Employees' Retirement System (LSERS) is the administrator of a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to school employees as defined in LRS 11:1002. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:1141 and 11:1144.

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District Attorneys' Retirement System (DARS) administers a cost-sharing defined benefit pension plan. Pursuant to LRS 11:1582, the plan provides retirement, disability, and survivor benefits to district attorneys, assistant district attorneys, and employees of the Louisiana District Attorneys' Association. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:1581 and 11:1632-1633.

Louisiana Clerks' of Court Retirement and Relief Fund (LCCRRF) administers a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to clerks of court, their deputies and other employees as defined in LRS 11:1503. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:1521.

Registrar of Voters Employees' Retirement System (ROVERS) is the administrator of a cost-sharing defined benefit pension plan. In accordance to LRS 11:2032, the plan provides regular retirement, disability, and survivor benefits to registrars of voters in each parish, their deputies, their permanent employees, and eligible beneficiaries. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2071–2072 and 11:2165.3-4.

A brief summary of eligibility and benefits of the plans are provided in the following table:

	LASERS	LSERS	TRSL	LSPRS	DARS	LCCRRF	ROVERS
Final average salary	Highest 36 or 60 months ¹	Highest 36 or 60 months ¹	Highest 36 or 60 months ¹	Highest 36 or 60 months ¹	Highest 36 or 60 months ¹	Highest 36 or 60 months ¹	Highest 36 or 60 months ¹
Years of service required and/or age eligible for benefits	30 years any age 25 years age 55 20 years any age ⁷ 5-10 years age 60 ^{3&11}	30 years any age ¹⁰ 25 years age 55 20 years any age ⁷ 5 years age 60 ¹¹	30 years any age ¹⁰ 25 years age 55 20 years any age ⁷ 5 years age 60 ¹¹	25 years any age 20 years any age ⁷ 12 years age 55 ² 10 years age 50 ¹³	30 years any age 24 years age 55 ⁵ 10 years age 60 ⁵ 18 years age 60 ¹² 23 years age 55 ¹²	12 years age 55 12 years age 60 ²	30 years any age ^{8,9} 20 years age 55 ^{8,9} 10 years age 60 ^{8,9}
Benefit percent per years of service	2.5% to 3.5% ⁶	2.5% to 3.33% ⁴	2% to 3% ⁴	3.33%	3% to 3.5% ⁵	3% to 3.33% ⁴	3% to 3.33% ⁴

¹ Employees hired after a certain date use the revised benefit calculation based on the highest 60 months of service

² For those hired after 12/31/10

³ Five to ten years of creditable service at age 60 depending upon the plan or when hired

⁴ Benefit percent varies depending upon the plan or when hired

⁵ Joined plan after 7/1/90

⁶ Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

⁷ With actuarial reduced benefits

⁸ For those hired prior to 1/1/2013

⁹ Hired after 12/31/12; age eligibility is 30 years at 55, 20 years at 60, & 10 yrs. at age 62

¹⁰ For school food service workers hired on or before 6/30/15, eligibility is 30 yrs. at age 55

¹¹ Hired on or after 7/1/15, age eligibility is 5 years at age 62

¹² For those hired before 7/1/90

¹³ For those hired before 12/31/10

Cost of Living Adjustments

The pension plans in which the State participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state systems, (LASERS, LSPRS, TRSL and LSERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to funded status and interest earnings.

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Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (DARS, LCCRRF, and ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting the COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. Subject to funded status and interest earnings (and the Consumer Price Index for All Urban Consumers must have increased more than 3% since the last increase for LCCRRF), the Board of Trustees of DARS, LCCRRF, and ROVERS is authorized to grant retired members and surviving beneficiaries of members who have been retired not less than one year for DARS and LCCRRF and at least two years for ROVERS a COLA of 3% (2.5% for LCCRRF) of their original benefit (not to exceed \$60 per month for DARS and \$40 per month for LCCRRF) in accordance with LRS 11:1638, 11:1549, and 11:2073, respectively. In addition to any other COLA, the Board of Trustees of all systems may provide a supplemental COLA to all retirees and beneficiaries who are sixty-five years of age or over of two percent of the benefit being received, in accordance with LRS 11:246(B). In accordance with LRS 11:241, in lieu of other cost of living increases, the Board may grant an increase to retirees in the dollar amount equal to the total of the number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the system's fiscal year end preceding the payment of the benefit increase. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Contributions

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, TRSL, DARS, LCCRRF and ROVERS receive revenue sharing and a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities.

Contributions of employees, employers, and non-employer contributing entities effective for the year ended June 30, 2019 for the defined benefit pension plans in which the primary government is a participating employer were as follows (in thousands):

<u>Defined Benefit Pension Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Nonemployer Contributing Entities*</u>	<u>Amount of State Contributions</u>
LASERS	7.5% - 13.0%	37.9%	--	607,024
LSPRS	8.5% - 9.5%	43.1%	--	42,082
TRSL	5.0% - 9.1%	25.5% - 26.7%	40,850	52,201
LSERS	7.5% - 8.0%	28.0%	--	237
DARS	8.0%	1.25%	9,390	348
LCCRRF	8.25%	19.0%	10,996	1,451
ROVERS	7.0%	17.0%	2,992	1,732

* This represents the collective amount of nonemployer contributions by pension system.

Net Pension Liability

The State's net pension liability at June 30, 2019 is comprised of the entire net pension liability relating to the State's single-employer plan (LSPRS) and the State's proportional share of the net pension liability relating to each of the cost-sharing plans in which the State is a participating employer (LASERS, TRSL, LSERS, DARS, LCCRRF, and ROVERS). The State's net pension liability for each plan was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The State's proportionate share of the net pension liability for each of the cost-sharing plans in which it participates was based on the State's required contributions in proportion to total required contributions for all employers. The General Fund has typically been the fund used to liquidate the net pension liability for governmental activities. As of June 30, 2018, the most recent measurement date, the State's proportion for each cost-sharing plan and the change in proportion from the prior measurement date were as follows (in thousands):

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	<u>LASERS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>DARS</u>	<u>LCCRRF</u>	<u>ROVERS</u>
Proportion (amount) of net pension liability	\$5,470,792	\$387,793	\$2,343	\$14,769	\$13,786	\$17,582
Proportion (%) of net pension liability	80.22%	3.95%	0.35%	45.90%	8.29%	74.49%
Increase/(Decrease) from prior measurement date	0.10%	-0.39%	0.05%	-0.25%	-0.28%	1.19%

Since the measurement date of the net pension liability was June 30, 2018, the net pension liability is based upon fiduciary net position for each of the plans as of June 30, 2018. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the State's net pension liability is available in the separately issued plan financial reports for fiscal year 2018. These reports are available as follows:

- LASERS - [https://www.lla.la.gov/PublicReports.nsf/CDC22E0A3D05F60E8625832F005B5430/\\$FILE/0001AAF1.pdf](https://www.lla.la.gov/PublicReports.nsf/CDC22E0A3D05F60E8625832F005B5430/$FILE/0001AAF1.pdf)
- LSPRS - [https://www.lla.la.gov/PublicReports.nsf/A47AC64F14A6497386258320005525A7/\\$FILE/0001A958.pdf](https://www.lla.la.gov/PublicReports.nsf/A47AC64F14A6497386258320005525A7/$FILE/0001A958.pdf)
- TRSL - [https://www.lla.la.gov/PublicReports.nsf/56D27F0779698E068625832000553704/\\$FILE/0001A959.pdf](https://www.lla.la.gov/PublicReports.nsf/56D27F0779698E068625832000553704/$FILE/0001A959.pdf)
- LSERS - [https://www.lla.la.gov/PublicReports.nsf/730C8D91A597C44A86258316005CCB8C/\\$FILE/0001A79D.pdf](https://www.lla.la.gov/PublicReports.nsf/730C8D91A597C44A86258316005CCB8C/$FILE/0001A79D.pdf)
- DARS - [https://www.lla.la.gov/PublicReports.nsf/99390B639D989F908625837D007218CB/\\$FILE/0001B553.pdf](https://www.lla.la.gov/PublicReports.nsf/99390B639D989F908625837D007218CB/$FILE/0001B553.pdf)
- LCCRRF - [https://www.lla.la.gov/PublicReports.nsf/B8B691BEE780A42C8625835A005D06DB/\\$FILE/0001ADE9.pdf](https://www.lla.la.gov/PublicReports.nsf/B8B691BEE780A42C8625835A005D06DB/$FILE/0001ADE9.pdf)
- ROVERS - [https://www.lla.la.gov/PublicReports.nsf/183AC106058CE2848625838A00748FA7/\\$FILE/0001B8C6.pdf](https://www.lla.la.gov/PublicReports.nsf/183AC106058CE2848625838A00748FA7/$FILE/0001B8C6.pdf)

The following table presents the changes in the State's net pension liability for the year ended June 30, 2019 (in thousands):

	<u>LASERS*</u>	<u>LSPRS**</u>	<u>TRSL*</u>	<u>LSERS*</u>	<u>DARS***</u>	<u>LCCRRF***</u>	<u>ROVERS***</u>	<u>Total</u>
Total pension liability:								
Service cost	\$ 171,844	\$ 21,815	\$ 18,664	\$ 161	\$ 5,602	\$ 1,166	\$ 2,328	\$ 221,580
Interest	1,132,196	74,347	88,574	628	13,099	4,286	5,701	1,318,831
Changes in State's proportionate share	18,011	--	(118,520)	1,306	(1,065)	(2,087)	1,335	(101,020)
Changes in benefit terms	528	--	--	--	--	367	630	1,525
Differences between expected and actual experience	(36,229)	(3,342)	(5,163)	(58)	95	113	(623)	(45,207)
Changes in assumptions	66,774	31,067	27,147	113	5,642	1,604	2,127	134,474
Benefit payments	(1,085,207)	(48,834)	(85,451)	(667)	(9,107)	(3,383)	(4,200)	(1,236,849)
Other changes in total pension liability	--	3,755	--	4	728	(26)	--	4,461
Net change in total pension liability	267,917	78,808	(74,749)	1,487	14,994	2,040	7,298	297,795
Total pension liability - beginning, restated	15,056,594	1,062,446	1,292,890	7,681	193,639	63,835	82,541	17,759,626
Total pension liability - ending	\$ 15,324,511	\$ 1,141,254	\$ 1,218,141	\$ 9,168	\$ 208,633	\$ 65,875	\$ 89,839	\$ 18,057,421
Plan fiduciary net position :								
Contributions - employer	\$ 585,172	\$ 47,922	\$ 47,422	\$ 281	\$ --	\$ 1,462	\$ 1,761	\$ 684,020
Contributions - employee	122,083	7,554	13,334	78	2,283	569	630	146,531
Contributions - nonemployer contributing entities	--	--	1,561	--	4,011	909	2,184	8,665
Net investment income	811,433	73,993	84,343	414	15,974	3,408	4,649	994,214
Benefit payments	(1,085,207)	(48,834)	(85,451)	(667)	(9,107)	(3,383)	(4,200)	(1,236,849)
Changes in proportionate share fiduciary net position	11,265	--	(77,696)	980	(997)	(1,663)	1,075	(67,036)
Administrative expense	(11,818)	(655)	(609)	(14)	(219)	(58)	(288)	(13,661)
Other changes in fiduciary net position	3,842	3,755	(104)	(10)	728	(26)	(5)	8,180
Net change in fiduciary net position	436,770	83,735	(17,200)	1,062	12,673	1,218	5,806	524,064
Plan fiduciary net position - beginning, restated	9,416,949	782,572	847,548	5,763	181,191	50,871	66,451	11,351,345
Plan fiduciary net position - ending	\$ 9,853,719	\$ 866,307	\$ 830,348	\$ 6,825	\$ 193,864	\$ 52,089	\$ 72,257	\$ 11,875,409
State's net pension liability	\$ 5,470,792	\$ 274,947	\$ 387,793	\$ 2,343	\$ 14,769	\$ 13,786	\$ 17,582	\$ 6,182,012

*The amount presented represents the primary government's proportionate share as a participating employer in the cost-sharing plan. The collective fiduciary net position for these cost-sharing plans are reported as trust funds in this CAFR.

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**The amount presented represents the State's single employer plan.

***The amount presented represents the State's proportionate share as a participating employer in the plan.

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the primary government is a participating employer:

	<u>LASERS</u>	<u>LSPRS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>DARS</u>	<u>LCCRRF</u>	<u>ROVERS</u>
Date of the experience study on which significant assumptions are based	2009 - 2013	7/1/12 - 6/30/17	7/1/12 - 6/30/17	2012 - 2017	7/1/09 - 6/30/14	7/1/09 - 6/30/14	7/1/09 - 6/30/14
Projected salary increases	2.8% - 14.3%	5.25%	3.3% - 4.8%	3.25%	5.5%	5.0%	6.0%
Inflation rate	2.75%	2.50%	2.50%	2.50%	2.40%	2.50%	2.40%
Projected benefit changes Including COLA	None	None	None	None	None	None	None

Source of Mortality Assumptions

LASERS Non-disabled members – Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.

Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

LSPRS Annuitants and beneficiaries set to 110% of the RP2014 Total Dataset Healthy Annuitant Table for males and 105% of the RP2014 Total Dataset Healthy Annuitant Table for females, each with the full generational MP2017 scale. The RP2014 Disabled Tables were selected for disabled annuitants.

TRSL Active members – RP2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females. Non-Disabled retiree/inactive members – RP2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females.

Disability retiree mortality – RP2014 Disability tables adjusted by 1.111 for males and by 1.134 for females.

These base tables are adjusted from 2014 to 2018 using the MP2017 generational improvement tables with continued future mortality improvement projected using the MP2017 Generational Mortality Improvement Tables.

LSERS RP2014 Healthy Annuitant Tables. RP2014 Sex Distinct Employee Tables. RP2014 Sex Distinct Disabled Tables.

DARS RP2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using scale assistance selected for employees, annuitants, and beneficiaries. RP2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.

LCCRRF RP2000 Employee Table (set back 4 years for males and 3 years for females). RP2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females). RP2000 Healthy Annuitant Table (set forward 1 year for males) and projected to 2030 using scale AA for males and females.

ROVERS RP2000 Combined Healthy Mortality Table for active members, healthy annuitants, and beneficiaries. RP2000 Disabled Lives Mortality Table for disabled annuitants.

Discount Rate

The discount rate used to measure the State's total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are included below:

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	<u>LASERS</u>	<u>LSPRS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>DARS</u>	<u>LCCRRF</u>	<u>ROVERS</u>
Discount Rate	7.65%	7.00%	7.65%	7.06%	6.50%	6.75%	6.50%
Change in Discount Rate from Prior Valuation	-0.05%	--	-0.05%	-0.06%	-0.25%	-0.25%	-0.25%
*Plan Cash Flow Assumption	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Rates Incorporated in the Discount Rate:							
Long-term Rate of Return	7.65%	7.00%	7.65%	7.06%	6.50%	6.75%	6.50%
Period Applied	All periods	All periods	All periods	All periods	All periods	All periods	All periods
Municipal Bond Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sensitivity of the Net Pension Liability to Changes in the Discount Rate (in thousands):							
Net Pension Liability	\$5,470,792	\$274,947	\$387,793	\$2,343	\$14,769	\$13,786	\$17,582
Net Pension Liability Assuming a Decrease of 1% in the Discount Rate	\$6,904,503	\$413,598	\$513,731	\$3,216	\$39,766	\$21,076	\$26,965
Net Pension Liability/ (Asset) Assuming an Increase of 1% in the Discount Rate	\$4,236,014	\$160,015	\$281,557	\$1,596	(\$6,496)	\$7,744	\$9,533

*Plan Cash Flow Assumption:

(1) Plan member contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the total pension liabilities for the defined benefit pension plans administered by each system is equal to the long-term expected rate of return (disclosed in the table above) on pension plan investments that are expected to be used to finance the payment of benefits. For LASERS, TRSL, DARS, LCCRRF and ROVERS the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. For LSPRS the rate was developed from a combination of the plan's investment consultant's capital market assumptions and those from other consultants participating in the Horizon Actuarial Consultants "Survey of Capital Market Assumptions" considering a) the long-term economic forecast for inflation is projected to be 2.5% and b) investment management expenses adjust the gross rate by 25 basis points and are considered an offset in the development of the discount rate." For LSERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach, and an equity building block model. Risk return and correlations were projected on a forward-looking basis in equilibrium in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following table:

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<u>Asset Class</u>	<u>LASERS**</u>		<u>LSPRS**</u>		<u>TRSL*</u>	
	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Cash	--	-48%	2.50%	-.30%	--	--
Domestic Equity	23%	4.31%	40.0%	5.10%	27.0%	4.01%
Developed International Equity	32%	5.26%	12.5%	6.5%	19.0%	4.90%
Fixed Income						
Domestic Fixed Income	6%	1.49%	17.0%	2.20%	13.0%	1.36%
International Fixed Income	10%	2.23%	3.0%	-.40%	5.5%	2.35%
Equity Investments	--	--	--	--	--	--
Emerging Market Equity Investments	--	--	7.5%	6.6%	--	--
Alternative Investments	22%	7.67%	17.5%	6.68%	35.5%	7.03%
Risk Parity	7%	4.96%				
Real Assets	--	--	--	--	--	--
Total	<u>100%</u>		<u>100%</u>		<u>100%</u>	

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Asset Class	LSERS*		DARS*		LCCRRF**		ROVERS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Cash	--	--	.48%	.50%	--	--	--	--
Domestic Equity	20.0%	6.15%	--	--	28.0%	4.56%	40.0%	7.5%
Developed International Equity	21.0%	6.92%	--	--	20.5%	4.67%	20.0%	8.5%
Fixed Income	30.0%	2.71%	28.95%	6.36%	20.0%	1.94%	--	--
Domestic Fixed Income	--	--	--	--	--	--	12.5%	2.5%
International Fixed Income	--	--	--	--	--	--	10.0%	3.5%
Equity Investments	--	--	61.72%	10.82%	--	--	--	--
Emerging Market Equity Investments	10.0%	9.41%	--	--	6.5%	6.25%	--	--
Alternative Investments	13.0%	6.75%	8.85%	10.50%	15.0%	4.33%	10.0%	6.33%
Real Assets	6.0%	7.50%	--	--	10.0%	4.0%	7.5%	4.5%
Total	<u>100%</u>		<u>100%</u>		<u>100%</u>		<u>100%</u>	

* Arithmetic real rates of return

** Geometric real rates of return

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

TRSL, DARS, LCCRRF and ROVERS recognized revenues in the amount of \$8,665 (in thousands) in ad valorem taxes and revenue sharing collected from non-employer contributing entities. Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended June 30, 2019 the State recognized \$542,543 (in thousands) in pension expense related to all defined benefit plans in which it participates:

Pension Expense	<u>LASERS</u>	<u>LSPRS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>DARS</u>	<u>LCCRRF</u>	<u>ROVERS</u>	<u>TOTAL</u>
	461,040	55,892	14,061	517	4,378	2,529	4,126	542,543

At June 30, 2019 the State reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

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Deferred Outflows of Resources

	<u>LASERS</u>	<u>LSPRS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>DARS</u>	<u>LCCRRF</u>	<u>ROVERS</u>	<u>TOTAL</u>
Differences between expected and actual experience in the measurement of the total pension liability	--	32,054	--	--	79	367	--	32,500
Changes in assumptions or other inputs	55,670	20,782	24,917	99	8,960	1,432	2,880	114,740
Net difference between projected and actual earnings on pension plan investments	70,938	--	--	--	1,237	263	1,056	73,494
Changes in Proportion	112,988	--	23,854	426	--	431	306	138,005
Differences between Proportionate Share of Employer Contributions & Actual Contributions (cost-sharing plans only)	4,841	--	4,227	57	2	45	--	9,172
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	607,024	42,082	52,201	237	348	1,451	1,732	705,075
TOTAL	851,461	94,918	105,199	819	10,626	3,989	5,974	1,072,986

Deferred Inflows of Resources

	<u>LASERS</u>	<u>LSPRS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>DARS</u>	<u>LCCRRF</u>	<u>ROVERS</u>	<u>TOTAL</u>
Differences between expected and actual experience	(61,349)	(2,228)	(12,775)	(65)	(2,145)	(136)	(2,683)	(81,381)
Changes in assumptions or other inputs	--	--	--	--	(974)	--	(264)	(1,238)
Net difference between projected and actual earnings on pension plan investments	--	(17,853)	(24,991)	(39)	--	--	--	(42,883)
Changes in Proportion	(99,374)	--	(46,779)	(139)	(236)	(636)	(120)	(147,284)
Differences between Proportionate Share of Employer Contributions & Actual Contributions (cost-sharing plans only)	(11,336)	--	(1,661)	(41)	(2,432)	(1)	(13)	(15,484)
Total	(172,059)	(20,081)	(86,206)	(284)	(5,787)	(773)	(3,080)	(288,270)

The \$705,075 (in thousands) of deferred outflows of resources resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the year ending June 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows (in thousands):

Future Amortization	<u>LASERS</u>	<u>LSPRS</u>	<u>TRSL</u>	<u>LSERS</u>	<u>DARS</u>	<u>LCCRRF</u>	<u>ROVERS</u>	<u>TOTAL</u>
2020	162,802	33,210	(2,835)	277	2,272	1,069	975	197,770
2021	63,296	17,412	(8,433)	122	902	578	347	74,224
2022	(133,697)	(14,090)	(13,277)	(92)	(81)	(157)	(499)	(161,893)
2023	(20,023)	(3,777)	(8,663)	(9)	148	275	339	(31,710)
2024	--	--	--	--	1,250	--	--	1,250
Total	72,378	32,755	(33,208)	298	4,491	1,765	1,162	79,641

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NOTE 6A: EMPLOYEE BENEFITS - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. STATE OF LOUISIANA POST-RETIREMENT BENEFIT PLAN

Plan Description

The Office of Group Benefits (OGB) administers the State of Louisiana Post-Retirement Benefit Plan — a multiple-employer defined benefit post-employment benefit plan. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75 in which: a) contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable, b) OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms, and c) OPEB plan assets are legally protected from creditors.

The plan provides medical, prescription drug and life insurance benefits to retirees, disabled retirees, and their eligible beneficiaries through premium subsidies. Current employees who participate in an OGB health plan while active are eligible for plan benefits if they are enrolled in the OGB health plan immediately before the date of retirement and retire under one of the state retirement systems (LASERS, LSPRS, TRSL, or LSERS) or they retire from a participating employer that meets the qualifications in the Louisiana Administrative Code 32:3.303-305.

Louisiana Revised Statute 42:801-883 assigns the authority to establish and amend the benefit provisions of the plan to the state legislature. LRS 42:802, 42:821, and 42:851 provides the authority under which the obligations of the plan members, employers, and other contributing entities that contribute to the plan are established or may be amended.

A summary of members participating in the plan at the fiscal year end of the plan, June 30, 2019, is as follows:

	<u>Plan Membership</u>
Retirees and beneficiaries currently receiving benefit payments	41,204
Active plan members	<u>47,959</u>
Total	<u>89,163</u>

OGB offers retirees four self-insured healthcare plans and one fully insured plan. Retired employees who have Medicare Part A and Part B coverage also have access to six fully insured Medicare Advantage plans, which include three Vantage HMO plans and one plan each from Peoples Health, Humana, and HMO Louisiana. Retired employees who have both Medicare Part A and Part B are also eligible to participate in Individual Medicare Market Exchange products through the exchange broker Via Benefits and receive \$200/\$300 health reimbursement arrangement (HRA) credits monthly.

Employer contributions are based on plan premiums and the employer contribution percentage. This percentage is based on the date of participation in an OGB plan (before or after January 1, 2002) and employee years of service at retirement. Employees who begin participation or rejoin the plan before January 1, 2002 pay approximately 25% of the cost of coverage (except single retirees under age 65 who pay approximately 25% of the active employee cost). For those beginning participation or rejoining on or after January 1, 2002, the percentage of premiums contributed by the employer is based on the following schedule:

<u>OGB Participation</u>	<u>Employer Contribution Percentage</u>	<u>Retiree Contribution Percentage</u>
Under 10 years	19%	81%
10-14 years	38%	62%
15-19 years	56%	44%
20+ years	75%	25%

In addition to healthcare benefits, retirees may elect to receive life insurance benefits. Basic and supplemental life insurance is available for the individual retirees and spouses of retirees subject to maximum values. Employers pay approximately 50% of monthly premiums for individual retirees. The retiree is responsible for 100% of the premium for dependents.

The plan does not issue a stand-alone financial report.

Funding Policy

The plan is funded on a “pay-as-you-go basis” under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments become due.

Total OPEB Liability

The total OPEB liability of the OGB Plan of \$8,485,079,653 was measured as of July 1, 2018, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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Inflation	2.80 percent
Salary increases	Consistent with the pension valuation assumptions
Discount rate	Current valuation: 2.98 percent based on the June 29, 2018 S&P 20-year municipal bond index rate
Healthcare cost trend rates	Post-Medicare: 5.5 percent for 2018 - 2020, thereafter decreasing 0.25 percent per year through 2024, to an ultimate rate of 4.5 percent for 2024 and later years Pre-Medicare: 7% grading down by .25% each year beginning in 2020-2021 through 2029, to an ultimate rate of 4.5%
Retirees' share of benefit-related costs	Expected per capita costs based on medical and prescription drug claims for retired participants for the period January 1, 2017 through December 31, 2018. Claims experience was trended to the valuation date. The last two months of claims experience was adjusted for incurred but not reported claims using completion factors based on prior year data. Per capita costs for the fully insured HMO and Medicare Advantage plans were based on calendar year 2019 premiums adjusted to the valuation date using the trend assumptions above.
Actuarial cost method	Entry Age Normal, level percentage of pay
Estimated Remaining Service Lives	4.5
Basis for Assumptions	The actuarial assumptions used by the four state pension plans covering the same participants were used for the retirement, termination, disability, and salary scale assumptions.

Mortality

Mortality assumptions are consistent with the pension plans' assumptions, with the exception of LASERS. Rates are shown by group.

LASERS

For healthy lives: the RP-2014 Combined Healthy Mortality Table, rolled back to 2006 using RP-2014 projection and then projected on a fully generational basis by Mortality Improvement Scale MP-2018.

For disabled retiree lives: the RP-2014 Disabled Retiree Mortality Table, rolled back to 2006 using RP-2014 projection and then projected on a fully generational basis by Mortality Improvement Scale MP-2018.

TRSL

For active lives: the RP-2014 White Collar Employee Table, adjusted by 1.010 for males and by 0.997 for females, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

For healthy retiree lives: the RP-2014 White Collar Healthy Annuitant Table, adjusted by 1.366 for males and by 1.189 for females, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

For disabled retiree lives: the RP-2014 Disabled Retiree Mortality Table, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

LSERS

For active lives: 130% of the RP-2014 Employee Table with Blue Collar Adjustment for males and 115% of the RP-2014 Employee Table with Blue Collar Adjustment for females, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

For healthy retiree lives: 130% of the RP-2014 Healthy Annuitant Table with Blue Collar Adjustment for males and 115% of the RP-2014 Healthy Annuitant Table with Blue Collar Adjustment for females, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

For disabled retiree lives: RP-2014 Disabled Tables for Males and Females, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

LSPRS

For active and healthy lives: the RP-2014 Combined Healthy Mortality Table, adjusted by 1.10 for males and by 1.05 for females, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

For disabled retiree lives: RP-2014 Disabled Tables for Males and Females, projected from 2014 on a fully generational basis by Mortality Improvement Scale MP-2017.

Participation Rate

Medical: The percentage of employees and their dependents who are eligible for early retiree benefits that will participate in the retiree medical plan is outlined in the table below. Active participants who have been covered continuously under the OGB medical plan since before January 1, 2002 are assumed to participate at a rate of 88%. This rate assumes that a one-time irrevocable election to participate is made at the time of retirement. Based on recent plan experience, this assumption has been modified since the prior valuation.

<u>Years of Service</u>	<u>Participation %</u>
<10	52%
10-14	73%
15-19	84%
20+	88%

Life Insurance: Future retirees are assumed to participate in the life insurance benefit at a 52% rate. Future retirees are assumed to elect a total of \$45,000 in basic life insurance and supplemental life insurance coverage, before any age reductions. Spouses are assumed to elect \$2,000 of coverage.

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Changes in the Total OPEB Liability of OGB Benefit Plan (in thousands):

TOTAL OPEB LIABILITY	Primary Government	Component Units
Balance at 6/30/18	\$ 6,347,319	\$ 2,291,670
Changes for the year:		
Service cost	\$ 166,807	\$ 59,954
Interest	200,822	72,180
Differences between expected and actual experience	(34,978)	(12,572)
Changes in assumptions and other inputs	(232,980)	(83,739)
Changes in proportion	7,438	(7,614)
Differences in employer's proportionate share of collective benefit payments and employer's actual benefit payments	(1,693)	2,182
Benefit payments	(211,065)	(78,651)
Net Changes	<u>(105,649)</u>	<u>(48,260)</u>
Balance at 6/30/19	\$ <u>6,241,670</u>	\$ <u>2,243,410</u>

Changes in assumptions and other inputs:

The discount rate decreased from 3.13 percent in 2017, the prior valuation, to 2.98 percent in 2018, the current valuation.

Baseline per capita costs were adjusted to reflect 2018 claims and enrollment, retiree contributions were updated based on 2019 premiums, and the impact of the High Cost Excise Tax was revisited reflecting updated plan premiums.

The percentage of future retirees assumed to elect medical coverage was decreased by 4% to 6%, depending on years of service, based on recent plan experience.

Demographic and mortality assumptions were updated consistent with the TRSL, LSERS, and LSPRS plan based on recent experience studies reflected in the June 30, 2018 pension valuations.

Mortality assumptions for LASERS members were updated using projection scale MP-2018 based on information released by the Society of Actuaries in October 2018.

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the OGB Plan, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.98 percent) or 1-percentage-point higher (3.98 percent) than the current discount rate (in thousands):

Total OPEB Liability OGB Plan	1% Decrease	Discount Rate (2.98%)	1% Increase
Primary Government	\$7,350,856	\$6,241,670	\$5,370,338
Component Units	\$2,617,082	\$2,243,410	\$1,946,473

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates:

The trend of the effects of price inflation and utilization on gross eligible medical and prescription drug charges are presented in the table below. The total OPEB liability of the OGB Plan, as well as what the total OPEB liability would be if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher for pre-65 participants and for post-65 participants are shown below (in thousands):

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	1.0% Decrease	Current Healthcare Cost Trend Rates	1.0% Increase
Pre-65 Rates	6.0% decreasing to 3.5%	7.0% decreasing to 4.5%	8.0% decreasing to 5.5%
Post-65 Rates	4.5% decreasing to 3.5%	5.5% decreasing to 4.5%	6.5% decreasing to 5.5%
Primary Government	\$5,366,998	\$6,241,670	\$7,366,172
Component Units	\$1,949,242	\$2,243,410	\$2,618,410

Retiree contribution trend: Same as medical trend.

OPEB Expense:

For the year ended June 30, 2019 the State recognized total OPEB expense for the OGB Plan of \$212,421,143 and \$75,391,915 for the primary government and component units, respectively.

Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB:

Deferred outflows of resources for employer benefit payments made subsequent to the measurement date in the OGB plan in the amount of \$289,086,228 will be recognized as a reduction of total OPEB liability during the year ending June 30, 2020. At June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to OPEB for the OGB Plan from the following resources (in thousands):

	<u>Primary Government</u>	<u>Component Units</u>
Deferred Outflows of Resources		
Differences between benefit payments allocated by the proportionate share and actual benefit payments	\$35,010	\$15,269
Changes in Employer Proportionate Share	70,576	18,758
Changes of assumptions or other inputs	--	--
Employer OPEB benefit payments made subsequent to the measurement date of the total OPEB liability	<u>210,297</u>	<u>78,789</u>
Total	<u>\$315,883</u>	<u>\$112,816</u>
Deferred Inflows of Resources		
Differences between benefit payments allocated by the proportionate share and actual benefit payments	\$ (37,635)	\$(11,985)
Changes in Employer Proportionate Share	(64,485)	(24,994)
Changes of assumptions or other inputs	(420,521)	(151,145)
Difference between expected and actual experience	<u>(27,205)</u>	<u>(9,778)</u>
Total	<u>\$(549,846)</u>	<u>\$(197,902)</u>

Amounts reported by the State for the OGB Plan as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in thousands):

State of Louisiana

Year ended June 30:	Net Amount Recognized in OPEB Expense	
	Primary Government	Component Units
2020	\$(155,207)	\$(56,743)
2021	(155,207)	(56,743)
2022	(104,755)	(39,040)
2023	(29,091)	(11,349)
Thereafter	--	--

B. LSU HEALTH PLAN

Plan Description

The Louisiana State University System (LSU System), a discretely presented component unit of the State, offers its eligible employees, retirees, and their beneficiaries the opportunity to participate in one of two OPEB plans affording healthcare and life insurance. One offering is the State of Louisiana Post-Retirement Benefit Plan, which has already been discussed in this note, and the other is the LSU Health Plan (the Plan). The Plan is also offered to eligible members of the Louisiana Legislative Branch, comprised of the House of Representatives, the Senate, the Office of the Legislative Auditor, the Legislative Fiscal Office and the Legislative Budgetary Control Council which are primary government entities. Therefore, some participants of the Plan are currently employees of the primary government. Participation by primary government employees is limited and not material. Since participation in the Plan is only available to the primary government and its component units, the plan is identified as a single-employer defined benefit healthcare plan. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Benefit provisions are established or may be amended under the authority of LRS 42:851.

A summary of members participating in the plan as of the beginning of the measurement period, July 1, 2018 is as follows:

Retirees and beneficiaries currently receiving benefit payments	3,138
Active plan members	7,196
Total	<u>10,334</u>

Employer contributions are based on plan premiums and the employer contribution percentage. This percentage is based on the date of participation in an OGB plan (before or after January 1, 2002) and employee years of service at retirement. Employees who begin participation or rejoin the plan before January 1, 2002 pay approximately 25% of the cost of coverage (except single retirees under age 65 who pay approximately 25% of the active employee cost). For those beginning participation or rejoining on or after January 1, 2002, the percentage of premiums contributed by the employer is based on the following schedule:

<u>Health Plan Participation</u>	<u>Employer Contribution Percentage</u>	<u>Retiree Contribution Percentage</u>
Under 10 years	19%	81%
10-14 years	38%	62%
15-19 years	56%	44%
20+ years	75%	25%

The Plan does not issue a stand-alone financial report.

Funding Policy

The plan is financed on a pay-as-you-go basis under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments become due. The pay-as-you-go expense is the net expected cost of providing retiree benefits. This expense includes all expected claims and related expenses and is offset by retiree contributions.

State of Louisiana

Total OPEB Liability

The total OPEB liability of the LSU Plan of \$1,093,229,084 was measured as of June 30, 2019, and was determined by an actuarial valuation as of January 1, 2018. Update procedures were used to roll forward the total OPEB liability to the measurement date.

Actuarial assumptions and other inputs.

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.8 percent
Salary increases	2.0 percent, average, including inflation
Discount rate	3.5 percent based on the Bond Buyer 20-Bond GO Index as of the current year
Healthcare cost trend rates	<p>Post-Medicare: 5.0 percent for 2019, thereafter decreasing 0.5 percent to an ultimate rate of 4.5 percent for 2020 and later years</p> <p>Pre-Medicare: 6.0 percent for 2019, thereafter decreasing 0.5 percent per year through 2022, to an ultimate rate of 4.5 percent for 2022 and later years</p>
Mortality Rates	<p>Non-Disabled Lives: RP-2014 trended back to 2006 using scale MP-14 and projected generationally using scale MP-17, applied on a gender-specific basis</p> <p>Disabled Lives: RP-2014 Disabled Retiree Generational Table trended back to 2006 and scaled forward using scale MP-18, applied on a gender specific basis</p>
Participation Rate	Based on historical plan participation, an 86% participation rate was assumed.
Actuarial cost method	Entry Age Normal, level percentage of pay
Estimated Remaining Service Lives	6.7
Basis of Assumptions	Consistent with the pension plans covering the same participants

Expected annual claim costs were developed using two years of historical claim experience through December 31, 2017; however, the claim costs were updated with the current health care cost trend rates disclosed above.

Changes in the Total OPEB Liability of the LSU Plan (in thousands):

	Primary Government	Component Units
Balance at 6/30/18	\$ 82,727	\$ 892,941
Changes for the year:		
Service cost	\$ 3,036	\$ 19,310
Interest	3,323	35,229
Changes of benefit terms	--	--
Differences between expected and actual experience	--	--
Changes in assumptions or other inputs	6,412	69,214
Benefit payments	(1,083)	(17,880)
Net changes	<u>11,688</u>	<u>105,873</u>
Balance at 6/30/19	<u>\$ 94,415</u>	<u>\$ 998,814</u>

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Changes of assumptions and other inputs primarily reflect a change in the discount rate from 3.90 percent in 2018 to 3.50 percent in 2019.

Sensitivity of the total OPEB liability to changes in the discount rate.

The following presents the total OPEB liability of the LSU Plan, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate (in thousands):

Total OPEB Liability LSU Plan	1% Decrease	Discount Rate (3.5%)	1% Increase
Primary Government	\$114,589	\$94,415	\$78,931
Component Units	\$1,212,236	\$998,814	\$835,013

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.

The following presents the total OPEB liability of the LSU Plan, as well as what the total OPEB liability would be if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (in thousands):

	1.0% Decrease	Current Healthcare Cost Trend Rates	1.0% Increase
Pre-65 Rates	5.0% decreasing to 3.5%	6.0% decreasing to 4.5%	7.0% decreasing to 5.5%
Post-65 Rates	4.0% decreasing to 3.5%	5.0% decreasing to 4.5%	6.0% decreasing to 5.5%
Primary Government	\$79,275	\$94,415	\$113,674
Component Units	\$838,655	\$998,814	\$1,202,557

OPEB Expense:

For the year ended June 30, 2019 the State recognized total OPEB expense for the LSU Plan of \$6,511,531 and \$56,941,399 for the primary government and component units, respectively.

Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB:

At June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to OPEB for the LSU Plan from the following resources (in thousands):

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	<u>Primary Government</u>	<u>Component Units</u>
Deferred Outflows of Resources		
Differences between benefit payments allocated by the proportionate share and actual benefit payments	--	--
Changes in Employer Proportionate Share	--	--
Changes of assumptions or other inputs	\$5,455	\$58,882
Employer OPEB benefit payments made subsequent to the measurement date of the total OPEB liability	--	--
Total	<u>\$5,455</u>	<u>\$58,882</u>
Deferred Inflows of Resources		
Differences between benefit payments allocated by the proportionate share and actual benefit payments	--	--
Changes in Employer Proportionate Share	--	--
Changes of assumptions or other inputs	\$(3,782)	\$(37,263)
Difference between expected and actual experience	--	--
Total	<u>\$(3,782)</u>	<u>\$(37,263)</u>

Amounts reported by the State as deferred outflows of resources and deferred inflows of resources related to OPEB for the LSU Plan will be recognized in OPEB expense as follows (in thousands):

<u>Year ended June 30:</u>	<u>Net Amount Recognized in OPEB Expense</u>	
	<u>Primary Government</u>	<u>Component Units</u>
2020	\$152	\$2,402
2021	152	2,402
2022	152	2,402
2023	152	2,402
2024	395	4,784
Thereafter	670	7,227

C. OTHER PLANS

Three discretely presented component units of the State have their own Postemployment Benefits Plan and provided actuarial valuation results to the State. These plans are not disclosed in detail in the CAFR, but are available in the agencies' separate financial statements. For the addresses of the agencies, see Note 1 of this CAFR. The total OPEB Liability, total Deferred Outflows, and total Deferred Inflows at June 30, 2019 for each of the three plans is as follows (in thousands):

<u>Component Unit</u>	<u>Total OPEB Liability</u>	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Greater New Orleans Expressway Commission	\$4,548	\$342	\$(219)
Louisiana Citizens Property Insurance Corporation	3,317	293	(262)
Tensas Basin Levee District	8,941	427	--
Total	<u>\$16,806</u>	<u>\$1,062</u>	<u>\$(481)</u>

State of Louisiana

NOTE 7: LEASES

A. LEASE AGREEMENTS

The State of Louisiana has entered into numerous operating and capital lease agreements for equipment, land, and buildings. Most leases contain non-appropriation exculpatory clauses that allow lease cancellation if the Louisiana Legislature does not make an appropriation for their continuation during any future fiscal period. Because legislative appropriation is reasonably assured, all leases contracted by the state are included in the schedules below.

B. OPERATING LEASES

Operating lease payments are recorded as expenses in the accompanying financial statements. Operating lease expenses for the primary government totaled (expressed in thousands) \$59,580 for the fiscal year ended June 30, 2019. Commitments of the primary government under operating lease agreements for equipment, land, and buildings provide for future annual rental payments as follows (expressed in thousands):

<u>Fiscal Year</u>	<u>Buildings/ Office Space</u>	<u>Equipment</u>	<u>Land</u>	<u>Total</u>
2020	\$ 39,231	\$ 10,312	\$ 113	\$ 49,656
2021	23,083	2,829	72	25,984
2022	19,279	2,421	37	21,737
2023	16,154	1,996	1	18,151
2024	13,040	1,969	1	15,010
2025-2029	45,707	9,882	3	55,592
2030-2034	35,603	10,072	2	45,677
2035-2039	32,511	8,682	2	41,195
2040-2044	32,511	8,723	2	41,236
Total	\$ <u>257,119</u>	\$ <u>56,886</u>	\$ <u>233</u>	\$ <u>314,238</u>

C. CAPITAL LEASES AND INSTALLMENT PURCHASE AGREEMENTS

Capital lease obligations are payable from resources of the governmental and proprietary funds. The following is a schedule of future minimum payments remaining under contracts in existence at June 30, 2019 (expressed in thousands):

<u>Fiscal Year</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2020	\$ --	\$ 212
2021	--	309
2022	--	297
2023	--	281
2024	--	282
2025-2029	--	1,403
2030-2034	--	276
Subtotal	--	3,060
Less interest and executory costs	--	617
Present value of minimum lease Payments	\$ <u>--</u>	\$ <u>2,443</u>

The gross amount of the leased assets at June 30, 2019 (expressed in thousands) for business-type activities is \$3,655 for buildings and office space.

Total capital leases by asset classes include the following (expressed in thousands):

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		Governmental Activities		Business-Type Activities
Buildings/Office Space	\$	--	\$	3,000
Equipment		--		60
Land		--		--
Other		--		--
Total Capital Leases	\$	--	\$	3,060

D. LESSOR LEASES

Various property and facilities are leased to outside parties including port authorities, levee districts, universities, and various other entities. The lease revenues (expressed in thousands) were \$1,689 for governmental activities and \$4,406 for business-type activities for the fiscal year ending June 30, 2019.

The value of the property carried on the financial reports for the entities included below (expressed in thousands) is \$745 for land, \$35,510 for buildings and office space and \$19 for equipment. Accumulated depreciation on the buildings and equipment totaled \$17,819.

OPERATING LEASES

The following is a schedule by years of minimum future rentals on operating leases as of June 30, 2019 (expressed in thousands):

<u>Fiscal Year</u>		Governmental Activities		Business-Type Activities
2020	\$	1,831	\$	4,470
2021		119		4,252
2022		120		3,989
2023		120		3,947
2024		120		3,827
2025-2029		575		4,361
2030-2034		567		249
2035-2039		567		240
2040-2044		567		240
Total	\$	4,586	\$	25,575

NOTE 8: LONG-TERM OBLIGATIONS

A. DEBT AUTHORIZATION AND LIMITATIONS

The Louisiana Constitution of 1974 provides that the State shall have no power, directly or indirectly, through any board, agency, commission, or otherwise, to incur debt or issue bonds except by law enacted by two-thirds of the elected members of each house of the Legislature. LRS 39:1365(25) limits the legislative authorization of general obligation bonds and other general obligations secured by the full faith and credit of the State by prohibiting total authorized bonds from exceeding an amount equal to two times the average annual revenues of the Bond Security and Redemption Fund for the last three fiscal years prior to such authorization. The bond authorization limitation is \$29,092,143,000. The total general obligation bonds authorized are \$3,502,150,000 at June 30, 2019, or 12.04% of the bond authorization limit.

LRS 39:1402(D) limits issuance by the Louisiana State Bond Commission of general obligation bonds or other general obligations secured by the full faith and credit of the State. The highest annual debt service requirement for the current or any subsequent fiscal years for general obligation debt, including the debt service on any bonds or other obligations that are proposed to be sold by the Louisiana State Bond Commission, may not exceed 10% of the average annual revenues of the Bond Security and Redemption Fund for the last three fiscal years completed prior to the issuance being proposed. The general obligation debt issuance limitation is \$1,454,607,000. At June 30, 2019, the highest current or future annual general obligation debt service requirement is \$393,250,000, which represents 27.03% of the debt issuance limitation.

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LRS 39:1367, enacted pursuant to a constitutional amendment, prohibits the issuance of net state tax-supported debt if the amount which is to be expended for servicing such outstanding debt exceeds 6% of the estimate of money to be received by the state general fund and dedicated funds for each respective fiscal year as contained in the official forecast adopted by the Revenue Estimating Conference at its first meeting after the beginning of each fiscal year.

Debt service included in the net state tax-supported debt limitation provided in LRS 39:1367 differs from the debt service expenditures reported in the accompanying financial statements. These differences are as follows:

- The State has entered into various cooperative endeavor agreements with various issuing governments whereby the State requests the Legislature to appropriate funds sufficient to pay the annual debt service requirements of the issuers' bonds. The Legislature is not obligated to appropriate these funds and there is no recourse to the State in the event of non-appropriation. Since the State is not the issuer of the bonds and has the discretion to avoid the expenditure of State resources through non-appropriation, these bonds are not reported as liabilities in the accompanying financial statements. Payments for principal and interest made pursuant to the annual appropriations act for these bonds are reported as grant expenditures rather than debt service expenditures in the accompanying financial statements. Total payments on these bonds during fiscal year 2019 totaled \$35,422,817.
- On July 12, 2006, in response to the need to assist local political subdivisions as the result of Hurricanes Katrina and Rita, the State Bond Commission, on behalf of the State of Louisiana, issued General Obligation Gulf Tax Credit Bonds, Series 2006A and General Obligation Match Bonds, Series 2006B in the amounts of \$200 million and \$194.475 million, respectively, for the purpose of providing loans to assist in the payment of debt service on certain bonds, notes, certificates of indebtedness or other written obligations of local political subdivisions of the State and to pay debt service on general obligation bonds of the State, under a debt payment assistance program authorized by the Gulf Opportunity Zone Act of 2005 and by Act 41 of the 2006 First Extraordinary Session of the Legislature. The bonds have been subsequently refunded several times. The debt service on these bonds are excluded from the net state tax-supported debt calculation. Debt service expenditures during fiscal year 2019 for these bonds were \$54,353,849.
- In fiscal year 2001 the State, through the Tobacco Settlement Financing Corporation, issued bonds to access future tobacco settlement revenues received pursuant to the Master Settlement Agreement. While the bonds and related debt service expenditures are included in the accompanying financial statements, the bonds are not considered net state tax-supported debt. Debt service expenditures during fiscal year 2019 for these bonds were \$93,328,488.

The maximum amount of net State tax-supported debt allowed by statute for fiscal year 2018-2019 was \$728,094,000. During the fiscal year 2018-2019, the total net State tax-supported debt paid was \$656,278,954 or 5.41% of the estimated General Fund and dedicated funds' revenues established by the Revenue Estimating Conference.

B. AUTHORIZED BUT UNISSUED DEBT

The Omnibus Bond Authorization Act of 2019 provides for the repeal of all acts authorizing the issuance of general obligation bonds, except for any act authorizing issuance of refunding bonds and Act 41 of the 2006 First Extraordinary Session. Act 41 authorized the sale of bonds to provide relief to political subdivisions of the state affected by natural catastrophes. The Omnibus Bond Authorization Act requires the legislature to annually repeal the issuance of general obligation bond authorizations for projects that are no longer found feasible or desirable, to reauthorize general obligation bonds for projects deemed to be essential, and to authorize new projects. As a result, there were no authorized but unissued general obligation bonds outstanding at June 30, 2019.

C. PURPOSE AND RETIREMENT OF GENERAL OBLIGATION BONDS

General obligation bonds are authorized and issued primarily to provide funds for constructing and improving various facilities including ports, university facilities, public schools, parks, bridges, roads, and charity hospitals. General obligation bonds are backed by the full faith, credit, and taxing power of the State.

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D. LONG-TERM OBLIGATIONS OUTSTANDING AT JUNE 30, 2019

Long-term obligations outstanding at June 30, 2019, principal only, are as follows (expressed in thousands):

Long-Term Obligations	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year	Interest Rates
GOVERNMENTAL ACTIVITIES:						
General obligation bonds payable						
General obligation bonds payable+	\$ 3,551,150	\$ 306,720	\$ 234,355	\$ 3,623,515	\$ 261,685	1.502-5.00%
General obligation bonds payable - direct placements +	55,130	--	31,595	23,535	23,535	2.87%
Total general obligation bonds payable	3,606,280	306,720	265,950	3,647,050	285,220	
Other bonds payable by Agency:						
Louisiana Correctional Facilities Corporation	8,090	--	2,562	5,528	2,664	2.88 - 5.00%
Department of Corrections	21,194	--	1,824	19,370	1,886	4.62 - 4.87%
Grant Anticipation Revenue bonds	--	185,000	--	185,000	--	5.00%
Office Facilities Corporation	77,440	--	24,460	52,980	13,785	3.00 - 5.00%
Public Safety LPFA	14,485	--	4,365	10,120	5,395	4.00%
Tobacco Settlement Financing Corporation	459,550	--	69,290	390,260	27,935	5.00 - 5.50%
State Highway Improvement	246,075	--	10,695	235,380	11,225	4.00 - 5.00%
Unclaimed Property Special Revenue Fund	169,205	--	6,585	162,620	6,890	1.00 - 5.00%
Transportation Infrastructure Model for Economic Development+	2,138,855	--	29,985	2,108,870	33,375	3.203-5.00%
Transportation Infrastructure Model for Economic Development - direct placements+	424,375	--	--	424,375	--	variable
Total other bonds payable	\$ 3,559,269	\$ 185,000	\$ 149,766	\$ 3,594,503	\$ 103,155	
Add/Subtract unamortized amounts:						
Unamortized Premiums	660,832	86,482	60,433	686,881	54,895	
Total bonded debt	\$ 7,826,381	\$ 578,202	\$ 476,149	\$ 7,928,434	\$ 443,270	
Other liabilities:						
Compensated absences	\$ 194,975	\$ 92,730	\$ 88,456	\$ 199,249	\$ 15,985	
Notes payable *	13,009	3,257	4,298	11,968	3,815	
Contracts payable	8,707	7,923	1,630	15,000	15,000	
Pollution remediation obligations	24,943	9,609	15,898	18,654	4,357	
Estimated liability for claims	2,117,645	1,272,949	1,235,019	2,155,575	286,325	
Estimated liability for construction contracts	1,529,122	112,139	--	1,641,261	--	
Other long-term liabilities	132,755	--	4,952	127,803	4,976	
Total Other Liabilities *	\$ 4,021,156	\$ 1,498,607	\$ 1,350,253	\$ 4,169,510	\$ 330,458	

* restated

+Beginning Balance was changed due to the implementation of GASB 88, not restatements

Note: Information about changes in the net pension liability and OPEB are contained in Note 6 and Note 6A, respectively.

BUSINESS-TYPE ACTIVITIES:

Bonds payable:

Revenue bonds+	\$ 428,225	\$ 66,830	\$ 17,415	\$ 477,640	\$ 17,710	1.875- 5.00%
Revenue bonds - direct placements+	120,750	--	2,040	118,710	2,040	1.89 - 3.46%
Unamortized Discounts & Premiums	44,095	9,962	3,856	50,201	2	
Total Bonds Payable	\$ 593,070	\$ 76,792	\$ 23,311	\$ 646,551	\$ 19,752	

Other liabilities:

Compensated absences *	\$ 21,372	\$ 7,221	\$ 6,365	\$ 22,228	\$ 1,612	
Capital lease obligations	2,565	139	261	2,443	116	
Notes payable *	1,378	20	--	1,398	160	
Other long-term liabilities	13	4,177	12	4,178	4,178	
Total Other Liabilities *	\$ 25,328	\$ 11,557	\$ 6,638	\$ 30,247	\$ 6,066	

*restated

+Beginning Balance was changed due to the implementation of GASB 88, not restatements

Note: Information about changes in the net pension liability and OPEB are contained in Note 6 and Note 6A, respectively.

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E. DEBT SERVICE REQUIREMENTS AT JUNE 30, 2019

Interest requirements for variable-rate debt are calculated using the rate in effect at the financial statement date. Annual principal and interest for bonds and notes are as follows (expressed in thousands):

Governmental Activities					
Year:	Bonds Payable		Bonds Payable from Direct Placements		Net Effect of Derivatives
	Principal	Interest	Principal	Interest	
2020	\$ 364,840	\$ 310,145	\$ 23,535	\$ 10,055	\$ 8,755
2021	377,054	294,278	--	9,689	8,731
2022	376,151	276,270	--	9,727	8,731
2023	377,795	258,408	--	10,136	8,731
2024	348,140	240,489	288	10,164	8,754
2025-29	1,683,279	959,670	8,497	50,386	43,373
2030-34	1,718,934	568,826	23,199	48,705	41,879
2035-39	1,053,690	237,080	42,875	45,040	38,660
2040-44	446,050	55,315	349,516	28,117	23,118
2045-49	47,710	2,136	--	--	--
Total	\$ 6,793,643	\$ 3,202,617	\$ 447,910	\$ 222,019	\$ 190,732

Governmental Activities				
Year:	Notes Payable		Totals	
	Principal	Interest	Total Principal	Total Interest Cost
2020	\$ 3,815	\$ 138	\$ 392,190	\$ 329,093
2021	3,077	93	380,131	312,791
2022	2,772	53	378,923	294,781
2023	1,972	18	379,767	277,293
2024	327	2	348,755	259,409
2025-29	5	--	1,691,781	1,053,429
2030-34	--	--	1,742,133	659,410
2035-39	--	--	1,096,565	320,780
2040-44	--	--	795,566	106,550
2045-49	--	--	47,710	2,136
Total	\$ 11,968	\$ 304	\$ 7,253,521	\$ 3,615,672

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Business-Type Activities

Year:	<u>Revenue Bonds</u>		<u>Revenue Bonds from Direct Placements</u>		<u>Notes Payable</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 17,710	\$ 22,004	\$ 2,040	\$ 2,849	\$ 160	\$ 70	\$ 19,910	\$ 24,923
2021	18,140	21,559	2,050	2,779	162	63	20,352	24,401
2022	20,750	20,797	2,075	2,708	164	60	22,989	23,565
2023	21,745	19,785	2,110	2,636	167	58	24,022	22,479
2024	23,160	18,745	2,670	2,554	91	55	25,921	21,354
2025-29	134,485	75,664	15,015	11,305	117	249	149,617	87,218
2030-34	97,825	47,406	19,520	8,346	163	184	117,508	55,936
2035-39	105,985	22,833	21,995	5,895	263	103	128,243	28,831
2040-44	37,840	2,433	24,215	3,713	111	7	62,166	6,153
2045-49	--	--	27,020	771	--	--	27,020	771
Total	\$ 477,640	\$ 251,226	\$ 118,710	\$ 43,556	\$ 1,398	\$ 849	\$ 597,748	\$ 295,631

F. DEFAULT CONSEQUENCES

In the event of default of the Gasoline and Fuels Revenue Bonds (TIMED), Louisiana Department of Corrections Bond, Office of Facilities Corporation Bonds, State Highway Improvement Revenue Bonds, or the Unclaimed Property Special Revenue Bonds, all outstanding principal and interest accrued may become due immediately. The maturity of the bonds may be accelerated in the event of default for the Public Safety LPFA Bonds. In the event of default for the TIMED private placement bonds, the default rate is equal to the sum of the base rate on such day plus 4%. Also, upon the occurrence of a default on the LCTCS bonds, the authority, Trustee, and bond holders shall have all the rights and remedies as may be allowed by law, the Indenture, or pursuant to the provisions of the Loan Agreement and/or the Facilities Lease by virtue of their assignment, including but not limited to, acceleration of the maturity of all the Bonds, or suit at law or in equity to enforce the action or inaction of parties under the provisions.

G. DEFEASED BONDS

The following table details the principal balances of previously outstanding bonds considered defeased at June 30, 2019 (expressed in thousands). The defeased bonds are not included in the accompanying financial statements.

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<u>Bond Series</u>	<u>Date Defeased</u>	<u>Maturity Date</u>	<u>Amount Defeased</u>	<u>Outstanding at June 30, 2019</u>
Primary Government:				
General Obligation:				
2009-A	11/14	05/19	91,460 \$	-0-
2011-A	11/14	09/20	99,095	99,095
2009-A	04/16	05/19	29,010	-0-
2010-A	04/16	05/20	18,995	18,995
2011-A	04/16	09/18	12,690	-0-
2011-A	04/16	09/19	13,210	13,210
2011-A	04/16	09/20	82,905	82,905
2012-A	04/16	08/18	18,690	-0-
2012-A	04/16	08/19	1,375	1,375
2012-A	04/16	08/22	66,370	66,370
2012-C	04/16	07/22	23,415	23,415
TIMED:				
2010-B	02/15	05/20	41,860	41,860
2010-B	08/17	05/20	311,650	311,650
2012-A	08/17	05/22	65,575	65,575
LCTCS:				
2009-B	10/17	10/19	45,280	45,280
2010	10/17	10/20	64,025	64,025
2008	10/17	10/18	28,070	-0-

H. REFUNDING OF BONDS

The State did not issue any refunding bonds during the current fiscal year.

I. CONDUIT DEBT

Revenue bonds were issued by the Louisiana Agricultural Finance Authority (LAFA), a proprietary entity, which constituted conduit debt outstanding at year-end totaling \$85,066,133 which is currently in default. The authority and the State have no responsibility for the repayment of this debt, so it is not reflected in the accompanying financial statements.

J. OTHER GENERAL LONG-TERM OBLIGATIONS

The liability for compensated absences is described in detail in Note 1, Section C; the liability for capital leases is described in more detail in Note 7, Section C; the liability for claims and litigation is described in more detail in Note 9, Section B; and the liability for pollution remediation is described in more detail in Note 9, Section F.

K. PLEDGED REVENUES

Governmental Activities

Motor Vehicle Registration and License Fees

In March 2013, the State issued State Highway Improvement Revenue Bonds Series 2013A maturing in 2033 in the amount of \$85,400,000 and in February 2014, the state issued State Highway Improvement Revenue Bonds Series 2014A maturing in 2034 in the amount of \$198,135,000. As of June 30, 2019, the outstanding maturities extend to 2034. The bonds are secured by and payable from annual motor vehicles registration and license fees or taxes for the registration and licensing of all vehicles and motor vehicles which are collected by the Department of Public Safety. Total motor vehicle registration and license fees available in fiscal year 2019 were \$58,211,746. The principal and interest paid for the current year was \$10,695,000 and \$12,303,750. The total principal and interest remaining on the bonds is \$235,380,000 and \$102,677,250, respectively.

Office of Motor Vehicle Handling Fees

In October 2017, the Louisiana Public Facilities Authority (LPFA) issued Series 2017 Revenue Refunding bonds in the amount of \$14,485,000 to refund the 2007 Revenue Refunding bonds on behalf of the Department of Public Safety and Corrections to obtain a lower interest rate. The refunded bonds were issued to acquire, construct, and equip a new Department of Public Safety Services complex and a new Joint Emergency Services Training Center complex. The refunding bonds are secured by an irrevocable pledge and dedication of the handling fees collected by the Office of Motor Vehicles through June 2022. The Department collected \$17,368,306 during fiscal year ended June 30, 2019. The principal and interest paid for the current year was \$4,365,000 and \$492,100, respectively. The total principal and interest remaining on the bonds is \$10,120,000 and \$487,800.

Tobacco Settlement Revenues

The Tobacco Settlement Financing Corporation, a blended component unit, issued \$659,745,000 of tobacco settlement asset-backed bonds on July 2, 2013. The revenue bonds were issued to provide up-front cash for a portion of the State's allocation of tobacco settlement revenues (TSRs) to be received in perpetuity from participating cigarette manufacturers (PMs) pursuant to the Master Settlement Agreement (MSA). Security for the bonds consist of 60% of TSRs required to be paid to the State. The Corporation received pledged revenues of \$90,283,652 for fiscal year 2019. The principal and interest paid for the current year was \$69,290,000 and \$24,038,488, respectively. The bonds, payable through 2035, have total principal and interest outstanding of \$390,260,000 and \$203,226,476, respectively.

Gasoline and Motor Fuels Taxes and Special Fuels Taxes

The State has pledged gasoline and fuel taxes to service debt on outstanding gas and fuels tax revenue bonds. As of June 30, 2019, the outstanding maturities extend to 2045. Bond proceeds are to be used for financing the construction of highway and bridge projects. Revenues available in fiscal year 2019 for funding debt service due were \$635,510,822. Principal and interest paid for the current year were \$29,985,000 and \$115,988,401, respectively. The total principal and interest remaining on the bonds is \$2,533,245,000 and \$1,863,155,032, respectively.

Unclaimed Property Special Revenue Bonds

In December 2013 the State issued \$111,675,000 in Unclaimed Property Special Revenue Bonds, Series 2013, consisting of \$90,595,000 for the I-49 North Project and \$21,080,000 for the I-49 South Project and in September, 2015 the State issued \$73,820,000 for the I-49 South Project. The purpose of these bonds are to match federal funds to be used by the Department of Transportation and Development for the costs of and associated with the construction of Interstate 49. Security for the bonds, which are payable through fiscal year 2036, consist of annual unclaimed property revenues that escheat to the General Fund. Unclaimed property cash receipts for the year were \$27,005,332. The interest and principal paid in the current year was \$6,585,000 and \$8,225,994, respectively. The total principal and interest remaining on the bonds is \$162,620,000 and \$72,789,127, respectively.

Grant Anticipation Revenue Bonds (GARVEE)

In April 2019, the State issued \$185,000,000 in GARVEE bonds to be used to finance the construction of qualified federal-aid transportation projects. The Federal Transportation Funds are paid to the Louisiana Department of Transportation and Development (DOTD) by the United States Department of Transportation Federal Highway Administration (FHWA) pursuant to its obligation authority under the Federal-aid Highway Program administered by the FHWA. There was no interest or principal paid in the current year. The total principal and interest remaining on the bonds is \$185,000,000 and \$68,759,889, respectively.

Business-Type Activities

Highway 1 Tolls

Louisiana Transportation Authority, a public corporation within the Department of Transportation and Development (DOTD), issued several series of toll revenue bonds in 2005 to finance a highway project in the lower portion of Lafourche Parish. The project creates elevated highways that run parallel to Highway 1, with a bridge over Bayou Lafourche. The 2005 series bonds were refunded in November 2013. The bonds are now backed by, in addition to toll revenues, a cooperative endeavor agreement that requires that appropriations sufficient to fund the annual debt service be included in the Executive Budget request. The monies were appropriated in fiscal year 2019 sufficient to pay the debt service; however, \$5,366,662 was collected in toll revenues and used to reimburse the General Fund. Principal and interest paid during the current year was \$2,790,000 and \$5,300,686. The total principal and interest remaining on the bonds is \$168,435,000 and \$80,406,783, respectively. The bonds are payable through fiscal year 2046.

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NOTE 9: CONTINGENCIES AND COMMITMENTS

RISK FINANCING AND INSURANCE RELATED ACTIVITIES

The State is exposed to various risks of loss related to torts and other litigation, damage and loss of property, business interruption and injuries to employees. The State is also exposed to risks related to the provision of health and life insurance to its employees. Exposure to these risks are largely self-funded due to the prohibitive costs of obtaining commercial insurance. In addition, the State provides insurance coverage to outside parties through the Workers Compensation Second Injury Program and the Motor Fuels Underground Storage Tank Program.

The State maintains a comprehensive risk management program through the Office of Risk Management (ORM) to manage exposure to various risks including property loss and damage, general liability, automobile liability, medical malpractice, workers' compensation, and business interruption. The State retains the risk of loss on all lines of business provided through ORM with the exception of property insurance. On property claims, the State retains risk of loss on the first \$10 - \$50 million and losses in excess of \$250 - \$350 million depending on the peril (fire, wind, flood, etc.). The State, through the Office of Group Benefits (OGB), also retains the risk of loss from several self-insured plans to provide health and life insurance benefits to plan participants. Although these insurance plans provide for a pooling of risk among several governmental entities, they are not considered a public entity risk pool because the State is the primary participant. Losses from risks not covered by ORM or OGB are fully self-insured. These risks include losses from various litigated claims including tort claims involving road defects and hazards and federal disallowed costs.

The State assumes risk of loss of participating employers and insurance companies to provide workers compensation benefits to employees that have sustained subsequent injury that qualify for workers compensation benefits. Claim payments are financed through premiums paid by participating employers and insurance companies. The State also assumes risk of loss of outside parties for remediation responsibilities for leaking underground motor fuel storage tanks. Costs of the program are financed through fees charged to owners of underground storage tanks based on the volume of fuel deliveries.

Changes during the year in liabilities related to the risks of loss retained by State and the risk of loss of others assumed by the State are as follows (expressed in thousands):

	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Recoveries from Settled and Unsettled Claims	Balance at Fiscal Year End
2018-2019	\$2,117,645	\$1,272,949	(\$1,218,659)	(\$16,360)	\$2,155,575
2017-2018	\$2,041,168	\$1,360,779	(\$1,155,982)	(\$128,320)	\$2,117,645

A. RISK MANAGEMENT AND SELF INSURANCE

ORM pays claims via the Self-Insurance Fund which is reported in the General Fund. The Self-Insurance Fund consists of all premiums paid by State agencies under the State's risk management program, the investment earnings thereon, and commissions retained.

For fiscal year 2019, the Self-Insurance Fund paid \$174,273,085 to satisfy claims and judgments. At June 30, 2019, outstanding non-discounted reserve valuations of the open claims within the programs totaled \$1,070,555,609. At June 30, 2019, ORM cash balances included \$42,399,658 in the Self-Insurance Fund. ORM advises that the non-discounted liability reserve valuation for the claims in litigation against state agencies being handled by that office is valued at \$211,292,465 at June 30, 2019.

The Office of Risk Management purchases annuities to settle portions of certain claims. Third-party trustees then make payments to the claimants. At June 30, 2019, there were 18 active annuities which do not contain the wording releasing the State from any future liability on the claims. The outstanding amount due on these annuities as of June 30, 2019 was \$39,600,296.

The Future Medical Care Fund funds medical care that may be incurred subsequent to judgment rendered against the state. The present value of reserves, net of estimated recoveries, at June 30, 2019 was \$20,459,874.

OGB pays all claim settlements and judgments through its Self-Insurance Fund which is reported in the General Fund. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. For fiscal year 2019, OGB paid \$880,717,203 in claims, and the liability at the end of the fiscal year was \$58,335,537.

B. LITIGATION

The estimated probable future liability including incremental costs resulting from litigation, contract claims, and judgments against the State that are not being handled by ORM, not including contract claims reported by the Department of Transportation and Development (DOTD), is approximately \$377,938,604 (accrued in the accompanying financial statements). In addition, as of June 30, 2019, there are claims against the State, not including contract claims reported by DOTD, totaling \$287,046,566 for which it is reasonably possible that the State will incur liability.

From the beginning of fiscal year 2002-2003 to the present, the State's Self-Insurance Fund has not been available as a source of funds to settle tort claims involving road defect allegations nor to pay final judgments in such matters. As a result, settlements and judgments in such road hazard tort claims have been and will continue to be funded and paid only through individual legislative appropriation. Since fiscal year 2002 the sum appropriated for such matters totaled approximately \$281,390,221. Of that amount, \$10,303,691 was appropriated in fiscal year 2014-2015, a sum of \$15,770 which was carried forward from fiscal year 2014. No amounts were appropriated for fiscal years 2015-2016 or 2016-2017. In fiscal year 2017-2018 \$42,000,000 was appropriated to pay judgments per Act 59 of the 2018 regular session, and in fiscal 2018-2019 \$12,367,418 was appropriated to pay judgments per Act 50 of the 2019 regular session.

As of June 30, 2019, the Department of Transportation and Development (DOTD) advises that there are 477 expropriation cases pending with a total demand of \$40,668,097. As payment of its estimate of just compensation upon filing of these suits, DOTD deposited \$26,273,144 into the registry of the court. A reasonable possibility exists that DOTD will incur expropriation-related costs of \$20,677,221 in excess of the just compensation on deposit with the courts. As of June 30, 2019, there were 23 outstanding inverse condemnation suits with an estimated demand of \$1,989,466. DOTD has determined that it is reasonably possible that the actual settlements will total approximately \$750,000. As of June 30, 2019, estimated demand for 14 contract construction suits is \$35,391,564 and the estimated exposure is \$23,719,312.

The Department of Revenue (DOR) has advised that the total amount of pending litigation affecting the DOR's right to tax, where there is a probable likelihood that an asset has been impaired or a liability has been incurred as of fiscal year ended June 30, 2019, is \$34,995,638 (accrued in the accompanying financial statements). The DOR has also advised that the total dollar amount of pending litigation affecting the DOR's right to tax, where it is reasonably possible that an asset has been impaired or a liability has been incurred as of fiscal year ended June 30, 2019, is \$84,204,824.

C. FEDERAL DISALLOWED COSTS

A significant amount of federal grant dollars is received by the State subject to financial and compliance audits mandated by the grantors. Questioned costs resulting from these audits may be disallowed by the Federal grantor and may become a liability of the State. Liabilities from disallowances and settlement agreements with the federal government are estimated to be \$104,286,125 (accrued in the accompanying financial statements). In addition, as of June 30, 2019, there are disallowed costs of \$16,731,660 for which it is reasonably possible that the State will incur liability.

D. WORKERS COMPENSATION

The Injured Worker Reemployment Program encourages employers to hire physically handicapped employees who have a permanent partial disability, by reimbursing the employer or, if insured, his or her insurance carrier for part of the workers' compensation costs for on-the-job injuries. The estimated total future payments to be made for claims outstanding at June 30, 2019 were \$335,669,421, which is included in the accompanying financial statements. Funds to make these payments will come from an annual assessment made against all insurance companies writing workers' compensation insurance in the State and all employers that are self-insured.

E. UNDERGROUND STORAGE TANKS

The 446 Underground Storage Tanks (UST) sites are remediated under The Resource Conservation and Recovery Act (RCRA) Subtitle I and may be eligible for funding through the State's Motor Fuels Underground Storage Tank Trust Fund or the U.S. EPA's Leaking Underground Storage Tank (LUST) Trust Fund. The Underground Storage Tank Trust Fund is established by statute to collect fees from underground storage tank owners; fund assets are then used to finance remediation and/or removal of leaking storage tanks. Louisiana spent \$13,738,122 assessing and remediating USTs in fiscal year ending June 30, 2019. The ending liability of \$153,333,498 will be funded by the Motor Fuels Underground Storage Tank Trust Fund.

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F. POLLUTION REMEDIATION

Louisiana is involved in various types of pollution and contamination remediation activities across the state. These activities include site assessments, site investigations, clean-up activities, and post-remediation monitoring. Remediation costs are usually funded by the Capital Outlay Escrow Fund through the Office of Facility Planning and Control or through the Department of Environmental Quality, which may obtain federal grants and state General Fund appropriations for such projects.

The current value of a remediation obligation liability is based on assumptions or expectations about future events that affect the measurement of the liability under the expected cash flow technique. However, the expectations are subject to change over time due to changes in technology, changes in applicable federal, state, and local laws or regulations, price increases or decreases, or changes in the remediation plan. In addition, the state seeks insurance recovery or the identification of potentially responsible parties to recover remediation costs. These recoveries may reduce costs of remediation when the recovery becomes recognizable or probable. Under specific circumstances, costs of remediation may be capitalized as part of a capital asset.

During the fiscal year, Louisiana spent \$13,126,222 for pollution and contamination remediation activities and there were no costs recoveries from responsible parties. At June 30, 2019, the State had a pollution remediation obligation of \$18,654,841.

G. COOPERATIVE ENDEAVORS

LRS 33:9022 defines “cooperative endeavor” as any form of economic development assistance between and among the State, its local governmental subdivisions, political corporations, public benefit corporations, the United States government or its agencies, or any public or private association, corporation, or individual. The term cooperative endeavor includes cooperative financing, cooperative development, or any form of cooperative economic development activity. The State has entered into cooperative endeavor agreements with certain entities aimed at developing the economy of the State. The estimated amounts outstanding for governmental units as of June 30, 2019, which are not reflected on the accompanying financial reports, are as follows:

General funds	\$	1,484,401,539
Self-generated funds		22,874,970
Statutorily dedicated funds		441,830,358
General obligation bonds		179,237,840
Federal funds		589,696,609
Interagency transfers		1,712,968
Other funds		<u>113,777,041</u>
Total	\$	<u>2,833,531,325</u>

NOTE 10: FUND BALANCE/NET POSITION DISCLOSURES

A. CLASSIFICATION OF FUND BALANCES

Classifications of fund balances comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following table enumerates the fund balance classifications by specific purpose (expressed in thousands).

	<u>General Fund</u>	<u>Capital Outlay Escrow Fund</u>	<u>Louisiana Education Quality Trust Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances					
Nonspendable:					
Inventory	\$ 74,112	\$ --	\$ --	\$ --	74,112
Prepaid Items	27,223	--	--	--	27,223
Permanent Fund Corpus	--	--	1,331,524	1,397,073	2,728,597
Restricted for:					
General Government:					
Administration & Regulatory Oversight	64,954	--	--	--	64,954
Agriculture & Forestry Programs	420	--	--	--	420
Conservation & Environment Programs:					
Coastal Protection & Restoration	321,046	--	--	--	321,046
Oilfield Site Restoration	32,988	--	--	--	32,988
Wildlife & Fisheries Conservation	132,687	--	--	--	132,687
Other Conservation & Environment Programs	6,807	--	--	--	6,807
Artificial Reef Development	22,866	--	--	--	22,866
Budget Stabilization	405,283	--	--	--	405,283
Education Programs:					
Minimum Foundation Program	110,155	--	--	--	110,155
Other Education Programs	19,217	--	156,672	128,121	304,010
Capital Projects	--	--	--	650,689	650,689
Unemployment Compensation	87	--	--	--	87
Culture, Recreation, & Tourism Programs	817	--	--	4,156	4,973
Debt Service	26,711	5,158	--	153,214	185,083
Corrections Programs	108	--	--	--	108
Transportation & Development Programs	1,767	--	--	--	1,767
Economic Development Programs	2,659	--	--	--	2,659
Health & Welfare Programs:					
State Medicaid Match	1,778	--	--	--	1,778
Other Health & Welfare Programs	27,966	--	--	50,921	78,887
Military & Veterans Affairs Programs	20,468	--	--	--	20,468
Youth Programs	3,571	--	--	--	3,571
Workforce Support & Training Programs	3,898	--	--	--	3,898
Committed for:					
General Government:					
Administration & Regulatory Oversight	30,420	--	--	--	30,420
Legislative Branch	1	--	--	--	1
Other General Government Programs	30,518	--	--	--	30,518
Grants to Local Governments	33,897	--	--	--	33,897
Group Benefits Program	279,777	--	--	--	279,777
Risk Management Program	24,192	--	--	--	24,192
Economic Development Programs	53,163	--	--	--	53,163
Agriculture & Forestry Programs:					
Forestry Productivity	7,839	--	--	--	7,839
Grain & Cotton Indemnity Program	5,596	--	--	--	5,596
Other Agriculture & Forestry Programs	5,341	--	--	--	5,341
Capital Projects	156,479	470,195	--	--	626,674
Labor & Workforce Programs:					
Workers' Compensation Administration	5,176	--	--	--	5,176

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	General Fund	Capital Outlay Escrow Fund	Louisiana Education Quality Trust Fund	Nonmajor Governmental Funds	Total Governmental Funds
Workers' Compensation 2nd Injury Program	27,415	--	--	--	27,415
Incumbent Worker Training Program	--	--	--	25,056	25,056
Employment Security Administration	--	--	--	2,054	2,054
Other Labor & Workforce Programs	--	--	--	11,757	11,757
Culture, Recreation, & Tourism Programs:					
State Park Improvements	16,105	--	--	--	16,105
Other Culture, Recreation, & Tourism Programs	1,708	--	--	10,559	12,267
Transportation & Development Programs	6,950	--	--	--	6,950
Public Safety Programs:					
Interoperability Communication Program	16	--	--	--	16
Motor Carrier Safety & Administration	11,393	--	--	--	11,393
Crime Victims' Reparation	3,922	--	--	--	3,922
Other Public Safety Programs	47,974	--	--	--	47,974
Telecommunications Tax Credits	3,680	--	--	--	3,680
Health & Welfare Programs:					
State Medicaid Matching	11,677	--	--	--	11,677
Fraud Detection Programs	7,919	--	--	--	7,919
Telecommunications for the Deaf	2,906	--	--	--	2,906
Disability Affairs	76	--	--	--	76
Drug Abuse Education & Treatment	364	--	--	--	364
Other Health & Welfare Programs	52,215	--	--	--	52,215
Elections & Voter Awareness	6,005	--	--	--	6,005
Employer Pension Contributions	913	--	--	--	913
Conservation & Environment Programs:					
Administration	2,808	--	--	--	2,808
Coastal Protection & Restoration	3,513	--	--	--	3,513
Environmental Quality Programs	12,627	--	--	--	12,627
Pollution Remediation Programs	124,300	--	--	--	124,300
Wildlife & Fisheries Conservation	10,673	--	--	--	10,673
Natural Resource Restoration	111,383	--	--	--	111,383
Other Conservation & Environment Programs	129,563	--	--	--	129,563
Education Programs:					
Earnings Enhancements on College Savings	21,308	--	--	--	21,308
Public Educator Salary Increases	13,431	--	--	--	13,431
Other Education Programs	22,573	--	--	1	22,574
Military & Veterans Affairs Programs	1,861	--	--	--	1,861
Assigned for:					
General Government:					
Administration & Regulatory Oversight	112,621	--	--	--	112,621
Judicial Branch	63,945	--	--	--	63,945
Legislative Branch	90,418	--	--	--	90,418
Public Safety Programs	1,815	--	--	--	1,815
Health & Welfare Programs	14,046	--	--	--	14,046
Corrections	3,633	--	--	--	3,633
Youth Programs	57	--	--	--	57
Education Programs	408	--	--	--	408
Economic Development Programs	1,023	--	--	--	1,023
Military & Veterans Affairs Programs	1,745	--	--	--	1,745
Unassigned	96,654	--	--	(4,902)	91,752
Total Fund Balance	<u>\$ 2,981,630</u>	<u>\$ 475,353</u>	<u>\$ 1,488,196</u>	<u>\$ 2,428,699</u>	<u>\$ 7,373,878</u>

B. FUND BALANCE/NET POSITION RESTATEMENT – FUND FINANCIAL STATEMENTS

The following table discloses restatements of certain fund balances by fund (expressed in thousands):

	<u>Beginning Balance</u>	<u>Prior Period Adjustments</u>	<u>Beginning Balance, as Restated</u>
General Fund	\$ 2,290,147	\$ (394)	\$ 2,289,753
Capital Outlay Escrow Fund	154,181	--	154,181
Louisiana Education Quality Trust Fund	1,425,607	--	1,425,607
Nonmajor Governmental Funds	2,118,301	--	2,118,301
Unemployment Trust Fund	1,047,141	(7,375)	1,039,766
Louisiana Community & Technical Colleges System	(212,957)	928	(212,029)

The beginning fund balance of the General Fund decreased due to prior period adjustments within the Office of Group Benefits and the Legislative Branch agencies and cash eliminations within the Louisiana Economic Development Fund. These decreases in the General Fund beginning fund balance were offset by an increase relating to unclaimed property cash balance that was recorded in the Escrow fund and a restatement increase for the Judicial Branch. Restatements to beginning net position were also recorded in the Louisiana Community and Technical Colleges System and the Unemployment Trust Fund financial statements. The primary reasons for the restatements were audit adjustments and prior period adjustments.

C. NET POSITION RESTATEMENT – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The following table discloses restatements of net position for governmental and business-type activities in the government-wide financial statements (expressed in thousands):

	<u>Beginning Balance</u>	<u>Prior Period Adjustments</u>	<u>Beginning Balance, as Restated</u>
Governmental Activities	\$ 233,860	\$ 111,175	\$ 345,035
Business-type Activities	2,006,477	(6,174)	2,000,303

Beginning net position for governmental activities increased by \$111 million due to restatements of beginning net position/fund balance recorded in various governmental funds and accounts. The increase was mainly due to prior period adjustments relating to Construction in Progress, Movable Property, Infrastructure, Buildings and Improvements, and Land. The governmental activities beginning net position/fund balance also increase due to a prior period adjustment for OPEB relating to the amounts the actuary used as benefits payments when computing the OPEB liability for 2019.

Beginning net position for the business-type activities (BTA's) changed primarily due to a \$7.3 million decrease for the Unemployment Trust Fund to adjust liabilities and related expenses to the full accrual basis and due to various immaterial adjustments in other BTA funds.

D. BUDGET STABILIZATION

Louisiana voters first approved a constitutional amendment in 1990 to formally set aside funds for use when the State's Revenue Estimating Conference (REC) forecasts revenue shortfalls for the subsequent fiscal year or projects a budgetary deficit in the current fiscal year. The funds set aside are deposited into the Budget Stabilization Fund, as authorized by Louisiana Constitution Article VII, Section 10.3 and LRS 39.94. The fund's activity is accounted for within the General Fund and has a restricted fund balance of \$405 million at June 30, 2019, in the accompanying financial statements.

Budget Stabilization is funded by the following sources in accordance with the Constitution: (1) all money available for appropriation from the State general fund and dedicated funds in excess of the expenditure limit; (2) all mineral revenues in excess of \$850 million received by the State in each fiscal year; (3) 25% of any money designated in the official forecast as nonrecurring; (4) legislative appropriations to the fund, including any appropriation to the fund from money designated in the official forecast; and (5) the fund's investment earnings realized in each fiscal year. No appropriation or deposit to the fund can

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be made if the appropriation or deposit would cause the fund cash balance to exceed 4% of total state revenue receipts for the previous fiscal year.

Budget stabilization resources are only available for expenditure under the following circumstances and with the consent of two-thirds of the elected members of each house of the legislature: (1) when the official forecast of recurring money for the next fiscal year is less than the official forecast of recurring money for the current fiscal year, the difference (not to exceed one-third of the fund) can be incorporated into the next year's official forecast or (2) when a deficit for the current fiscal year is projected due to a decrease in the official forecast, an amount equal to one-third of the fund (not to exceed the projected deficit) may be appropriated (expended). However, the Constitution states that the amount of budget stabilization funds included in the official forecast for the next fiscal year plus the amount appropriated in the current fiscal year cannot exceed one-third of the stabilization fund balance at the beginning of the current fiscal year.

NOTE 11: TAX ABATEMENT PROGRAMS

The State of Louisiana administers a variety of tax abatement programs that reduce the taxes that an individual or entity would owe in order to encourage certain activities such as relocating or retaining businesses, jobs creation or retention, rehabilitation and revitalization of distressed local economies, historical preservation, housing construction, and research and development projects. Tax abatement programs reduce state tax revenue through authorized agreements between the State and individuals or entities in which the State promises to forgo tax revenue and the individual or entity promises to perform a specific activity that contributes to economic development or otherwise benefits the State of Louisiana or the citizens of the State. Information on the agreements for tax abatement programs that have been entered into by the State is disclosed below, including the purpose of the tax abatement program and the amount of state tax revenue that was not collected as a result of the agreements for each program.

State of Louisiana

GASB 77 Tax Abatements	Programs Administered by Louisiana Economic Development (LED)	
	Competitive Projects Payroll Incentive Program	Digital Interactive Media and Software Tax Credit
1. Purpose of the Program	To encourage program participants to choose to locate in the state of Louisiana, which would result in a positive economic benefit to the state.	To encourage development in Louisiana of a strong capital base for the production of digital interactive media products and platforms in order to achieve a more independent self supporting industry.
2. Tax being Abated	State Sales and Use Tax, Corporate Income Tax	State Individual and State Corporate Income Tax and Franchise Tax
3. Authority to Enter into Abatement Agreement	LRS 51:3121 et. seq.	LRS 47:6022
4. Eligibility Criteria	Must be primarily engaged in a specific activity at the contract site and at least 50% of sales of the business are to out of state customers, customers who resell the product or service to out of state customers for ultimate use, and/or to the federal government. Create a minimum number of jobs and payroll. Offer an eligible basic health care plan to the people employed.	A company seeking to participate in program must apply through an application process and be certified as eligible by Louisiana Economic Development.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Rebates	Tax Credits
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	Provides an incentive rebate up to 15% of the company's new payroll and either a 4.45% state sales tax rebate on capital expenditures or a 1.2% project facility expense rebate.	For applications submitted on or after July 1, 2017, tax credits of 18% on eligible expenditures on goods obtained from a source within the state and services performed in the state. An additional 7.0% may be earned on eligible Louisiana resident payroll.
7. Provisions for Recapturing Abated Taxes	The contract shall provide the provisions for monitoring of performance and consequences for failure to perform and other contract violations.	The company's state income taxes can be increased to recapture the credits received, if the expenditures were not actually expended in Louisiana as production related costs of the state certified production. Credits previously granted to a taxpayer, but later disallowed, may be recovered by the secretary of the Department of Revenue by any collection remedy authorized by LRS 47:1561.
8. The Types of Commitments made by the Recipients of the Tax Abatement	Must demonstrate net new jobs and payroll within the state and the project is deemed to be competitive in nature. Must offer a qualified basic health care benefits plan to the individuals employed. Must also meet specific total sales criteria.	Only expenditures for goods obtained from a source within the state and services performed in the state are potentially eligible to receive tax credits. Expenditures must be audited by a CPA firm assigned by LED.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$-0-	\$29,132,130
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

State of Louisiana

GASB 77 Tax Abatements	Programs Administered by Louisiana Economic Development (LED)	
	Enterprise Zone Program	Exemption for Manufacturing Establishments (Industry Assistance) Program
1. Purpose of the Program	To stimulate business and industrial growth by increasing employment in certain depressed areas in the state, designated enterprise zones, by providing tax incentives to businesses hiring in those areas, and by providing tax incentives to those areas.	To induce industrial development in the state, encourage the establishment of new business enterprises, and the retention and expansion of existing business.
2. Tax being Abated	State Sales and Use Tax, and State Income Tax, or State Franchise Tax	State Corporation Franchise Tax, State Income Taxes, and State Sales and Use Tax
3. Authority to Enter into Abatement Agreement	LRS 51:1781 et. seq., Louisiana Administrative Code Title 13, Chapter 7, subchapter 701 et. seq.	LRS 47:4301-4306
4. Eligibility Criteria	New or existing Louisiana businesses which will at a minimum create 5 permanent new full time jobs within 24 months of their project start date, or increase their nationwide employment by 10% within the first 12 months. Also the business must hire 50% or more of the new jobs from the targeted groups.	May consider any and all factors which are relevant to the continued operations of the applicant including benefits to the state in terms of employment opportunities, payroll, expenditures for goods and services, creation of new jobs, and contributions to the revenue base of the state.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Credit and Rebate	Tax Exemptions
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	One time \$3,500 or \$1,000 job tax credit for each net new job created or a 4.45% rebate of sales and use taxes on qualifying purchases or a 1.5% refundable tax credit on the total capital investment excluding tax exempt items.	Tax liabilities reduced based on annual report filed with LED, which includes total jobs with payroll, current year's capital investment, and any other contractual requirements.
7. Provisions for Recapturing Abated Taxes	Per LRS 51:1787 (I) there are provisions for recapturing abated taxes. However, it is unlikely since the company must be certified as eligible by Louisiana Economic Development before any tax credits or rebates can be claimed.	A contract may be canceled upon review of an audit that uncovered a violation of the contract or the need for the exemption or the grounds for the exemption are no longer applicable. The state shall give notice in writing and any remaining portion of the exemption granted may be canceled.
8. The Types of Commitments made by the Recipients of the Tax Abatement	The company must certify that the required job requirements have been met based on the eligibility criteria listed in item number 4 above. 50% of net new jobs should belong to the employees that meet the specified requirements.	The business entity shall give preference to Louisiana manufacturers and must continue to operate and maintain business, jobs, payroll, capital investment in Louisiana, and comply with any other requirement as listed in the approved contract.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$24,041,559	\$1,500,000
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

State of Louisiana

GASB 77 Tax Abatements	Programs Administered by Louisiana Economic Development (LED)	
	Louisiana Quality Jobs Program	Motion Picture Production Tax Credit
1. Purpose of the Program	An inducement for businesses to locate or expand existing operations in Louisiana and create quality jobs focusing on specific industry sectors.	To encourage development in Louisiana of a strong capital and infrastructure base for motion picture production in order to achieve an independent, self supporting industry.
2. Tax being Abated	State Sales and Use Tax, State Income Taxes	State Income Tax
3. Authority to Enter into Abatement Agreement	LRS 51:2451-2462	LRS 47:6007
4. Eligibility Criteria	Must be an eligible type business, must create a minimum number of new direct jobs, must comply with healthcare and payroll requirements, and other thresholds.	A motion picture company domiciled and headquartered in Louisiana, which has a viable multi-market commercial distribution plan may complete an application to be certified by LED to become a state certified production company, then the production expenditures are audited by a CPA appointed by LED and the tax credit is issued to the motion picture production company upon approval.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Rebate	Tax Credit
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	Up to 6% rebate on qualified payroll and either a 4.45% state sales tax rebate or a 1.5% project facility expense rebate on qualifying items.	The amount of tax credit which may be earned is 25% of the total base investment dollars per project. Investors may receive an increased base investment credit rate by satisfying additional criteria. The maximum tax credit that a production can earn for the base investment is 40%.
7. Provisions for Recapturing Abated Taxes	By the third fiscal year the company's verified gross payroll must agree to the minimum of five new direct jobs or the gross payroll must equal or exceed the minimum required threshold. If these provisions are not met, rebates can be recaptured.	Tax credits previously granted, but later disallowed pursuant to the provisions of LRS 47:6007 may be recovered by the secretary of the Department of Revenue through any collection remedy authorized by LRS 47:1561.
8. The Types of Commitments made by the Recipients of the Tax Abatement	Create a minimum of 5 new direct jobs that are full time and offered a basic health care plan. There are also minimum wage and payroll threshold requirements.	Only expenditures for goods obtained from a source within the state and services performed in the state are potentially eligible to receive tax credits. Expenditures must actually have been made and subsequently audited by a CPA assigned by the LED.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$141,741,787	\$180,000,000
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

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GASB 77 Tax Abatements	Programs Administered by Louisiana Economic Development (LED)	
	Musical and Theatrical Production Income Tax Credit	Ports Investor Tax Credits
1. Purpose of the Program	To enhance economic and educational development and offer numerous and varied employment opportunities while creating opportunities for new and relocating businesses.	To encourage private investment in and the use of state port facilities in Louisiana.
2. Tax being Abated	State Individual Income and State Corporate Income Tax	State Income and Corporate Franchise Tax
3. Authority to Enter into Abatement Agreement	LRS 47:6034	LRS 47:6036
4. Eligibility Criteria	Must be a state certified musical or theatrical production or infrastructure which includes performing and or filming of live musical and theatrical performance in the state before live audiences.	A Cooperative Endeavor Agreement is required between the Port and the applicant for qualifying projects that will result in significant positive economic benefits to the state.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Credit	Tax Credit
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	For initial certifications on or after 7/1/17, eligible production expenditures are as follows: (1) Expenditures greater than \$100,000 and less than or equal to \$300,000 = 7% (2) Expenditures greater than \$300,000 and less than or equal to \$1,000,000 = 14% (3) Expenditures greater than \$1,000,000 = 18% (4) Additional credits may be earned at the rate of 7% for Louisiana resident payroll.	The LED may grant a tax credit equal to 72% of the total capital costs of such qualifying project to be taken at 5% per tax year or shall grant such other amount of tax credit to be taken at such other percentage which is warranted by the significant positive economic benefit, within certain maximum limits.
7. Provisions for Recapturing Abated Taxes	Credits previously granted to a taxpayer but later disallowed by the LED may be recovered through any collection remedy authorized by LRS 47:1561.	If the funds for which an investing company received credits are not invested and expended within the requirements of the agreement, the investing company's state income tax for such taxable period can be increased to recapture the credit.
8. The Types of Commitments made by the Recipients of the Tax Abatement	Only goods obtained from a source within the state and services performed in the state are potentially eligible to receive tax credits. Expenditures must actually have been made and subsequently audited by a CPA assigned by the LED.	Must be a project sponsored or undertaken by a public port and one or more investing companies that has capital costs of not less than \$1,500,000 and with the predominant business activity constituting warehousing or port and harbor operations and cargo handling.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$2,300,386	\$0
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

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GASB 77 Tax Abatements	Programs Administered by Louisiana Economic Development (LED)	
	Retention and Modernization Tax Credit	Sound Recording Investor Tax Credit
1. Purpose of the Program	To provide an inducement for businesses to remain in the state and not relocate outside the state and to modernize their existing operations in Louisiana.	To encourage the development in Louisiana of a strong capital and infrastructure base for sound recording productions in order to achieve a more independent, self supporting music and sound recording industry.
2. Tax being Abated	State Individual Income Tax, State Corporate Income and State Corporate Franchise Tax	State Income Tax
3. Authority to Enter into Abatement Agreement	LRS 51:2399.1 through 51:2399.6	LRS 47:6023
4. Eligibility Criteria	Employer must increase a minimum 10% in the maximum capacity or efficiency of the facility; or make an approved investment of at least \$5,000,000 in the facility.	Qualified expenditures of a state certified production or state certified recording infrastructure project occurring over specified period of time.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Credit	Tax Credit
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	The credits approved by the LED shall be granted at the rate of four percent, for approved projects occurring on or after 7/1/17, of the amount of qualified expenditures incurred by the employer for modernization with credit divided in equal portions for five years, subject to limitations.	Each investor may be allowed a tax credit of 18% of the eligible expenditures made for initial certifications on or after 7/1/17 in excess of \$25,000 or, if a resident of this state, in excess of \$10,000.
7. Provisions for Recapturing Abated Taxes	There are no recapture provisions. Once expenses are verified, certification letters are issued by an independent CPA.	If the funds for which an investor receives credits are not invested in and expended with respect to a state-certified production within a certain time period, then the investor's state income tax shall be increased by such amount necessary for the recapture of the credits. Credits previously granted to a taxpayer, but later disallowed, may be recovered by the secretary of the Department of Revenue by any collection remedy authorized by LRS 47:1561.
8. The Types of Commitments made by the Recipients of the Tax Abatement	The company commits to capital investments and jobs and payroll targets.	Only audited expenditures of a state certified production for goods obtained from a source within the state and services performed in the state are potentially eligible to receive tax credits. Additionally, state-certified productions may be required to display the state brand or logo, or both, prescribed by the LED Secretary.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$6,242,541	\$15,372
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

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GASB 77 Tax Abatements	Programs Administered by Louisiana Economic Development (LED)	
	Tax Equalization Program	
1. Purpose of the Program	To encourage the establishment and retention of manufacturing establishments, headquarters, or warehousing and distribution establishments by providing a procedure whereby the total state and local taxes imposed be reduced to the level imposed by other competing states.	
2. Tax being Abated	State Corporation Franchise Tax, State Corporation Income Tax, and State Sales and Use Tax	
3. Authority to Enter into Abatement Agreement	LRS 47:3201-3205	
4. Eligibility Criteria	The company must be located in another state or located in Louisiana and contemplating re-locating to another state which offers a greater tax advantage than Louisiana. Upon recommendation by the Secretary of LED, the company must receive an invitation to apply for the program from the Governor.	
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Exemption	
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	The Board of Commerce and Industry will grant only the amount of exemption necessary to effect equality in amount between the taxes payable in Louisiana and the taxes which are or would be payable in the state in which the establishment is located or contemplating locating.	
7. Provisions for Recapturing Abated Taxes	Written notice of violations of the terms of the contract are given to the contracted company. If the violations are not corrected within 90 days, any remaining portions of the exemption from tax granted under the contract may be terminated.	
8. The Types of Commitments made by the Recipients of the Tax Abatement	The company must continue to operate and maintain business, jobs, payroll and capital investment in Louisiana.	
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$13,110,539	
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	

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GASB 77 Tax Abatements	Programs Administered by Louisiana Department of Insurance	
	Louisiana Capital Companies (CAPCO) Tax Credit Program	New Market Jobs Act Program
1. Purpose of the Program	To provide assistance in the formation and expansion of new businesses that create jobs in the state by providing for the availability of venture capital financing to entrepreneurs, managers, inventors, and other individuals for the development and operation of qualified Louisiana businesses.	To encourage capital or equity investment in, or loan to, any qualified active low-income community business.
2. Tax being Abated	Income Tax and Insurance Premium Tax for categories of Life, Accident, & Health; Fire Casualty & Misc.; Surplus Lines; and Retaliatory.	Insurance Premium Tax (for categories of Life, Accident, & Health; Fire Casualty & Misc.; Surplus Lines; and Retaliatory)
3. Authority to Enter into Abatement Agreement	LRS 51:1921, LRS 22:832E	LRS 47:6016.1
4. Eligibility Criteria	Companies must be certified by the Louisiana Office of Financial Institutions. The capitalization must be at least \$200,000.	The qualified community development entity (CDE) must apply to Department of Revenue for certification of the equity investments it issues.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Credit	Tax Credit
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	The income tax credit is 35% of the capital investment. The total income tax credits granted to all taxpayers are limited to \$2,000,000 per calendar year. For insurance premium tax reductions, tax reductions are applied to the premium tax liability by year.	The credit amount is equal to the applicable percentage for such credit allowance date multiplied by the purchase price paid to the issuer of such qualified equity investment.
7. Provisions for Recapturing Abated Taxes	Premium tax reductions are subject to the same forfeiture and repayment provisions as income tax credits as described in LRS 51:1927 (C) and 1928(A)	If the company violates the terms of the agreement, or if the federal tax credit is recaptured by the IRS, the Department of Insurance shall recapture the claimed credit on a return.
8. The Types of Commitments made by the Recipients of the Tax Abatement	Companies must be certified as a Louisiana Capital Company by the Office of Financial Institutions.	Any qualified community development entity that makes a qualified equity investment is vested with an earned credit against state premium tax liability that may be used as per the enacted law.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$19,684	\$0
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

State of Louisiana

GASB 77 Tax Abatements	Programs Administered by Louisiana Department of Revenue	
	Neighborhood Assistance Program	New Market Tax Credit
1. Purpose of the Program	To provide incentives to businesses to provide neighborhood assistance, job training for individuals, community services, or crime prevention to upgrade impoverished areas.	To encourage and attract private sector equity investment in a qualified community development entity in the state.
2. Tax being Abated	State Corporation and Individual Income Taxes	State Corporate Income and Franchise Tax
3. Authority to Enter into Abatement Agreement	LRS 47:35 and 287.753	LRS 47:6016
4. Eligibility Criteria	The business must present a proposal to the Commission of Administration, endorsed by the local government within the area, that must set forth the program to be conducted, the neighborhood area to be served, why the program is needed, the estimated amount to be invested in the program, and the plans for implementing the program.	The qualified community development entity (CDE) must apply to Louisiana for certification of the equity investments it issues. LED certifies that qualified low-income investments are consistent with the target industries.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Tax Credit	Tax Credit
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	The credit is up to 50% of the actual amount contributed to approved programs, limited to \$180,000 annually. Total credits granted in a fiscal year can not exceed one percent of the total amount of state corporate income tax collected in the prior fiscal year.	The credit is equal to the applicable percentage of the adjusted purchase price paid to the issuer of such qualified equity investment for such investment which, in turn, has been invested in qualified low-income community investments for such credit allowance date.
7. Provisions for Recapturing Abated Taxes	No provisions for recapturing the abated taxes.	If a company fails to maintain qualified low-income community investments in the state in an amount at least equal to the amount used in calculating the credits issued, then the credits awarded can be recaptured.
8. The Types of Commitments made by the Recipients of the Tax Abatement	Provide neighborhood assistance, job training, education for individuals, community services, or crime prevention.	The tax credits are based on qualified investments made by the companies.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$-0-	(\$3,162,565)
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

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GASB 77 Tax Abatements	Programs Administered by Louisiana Department of Revenue	
	Procurement Processing Company Rebate	Rehabilitation of Historic Structures
1. Purpose of the Program	To recruit purchasing companies that generate sales of items subject to state sales and use taxes that will have a significant positive economic benefit to the state.	To provide a credit for the costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development or cultural district.
2. Tax being Abated	State Sales and Use Tax	State Income and Franchise Tax
3. Authority to Enter into Abatement Agreement	LRS 47:6351	LRS 47:6019
4. Eligibility Criteria	The company must be a procurement processing company that is engaged in managing the activities of unrelated purchasing companies that brings new taxable sales to Louisiana.	In order to qualify for the credit, the historic structure must be located in a downtown development or cultural district listed on the National Register of Historic Places or be certified by the state historic preservation office as contributing to the historical significance of the district. The structures must be nonresidential real property or residential rental property.
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	Rebate	Tax Credit
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	A percentage, as determined by contract, of state sales tax revenue generated as a result of the activities of these purchasing companies.	The credit is equal to 25% of the eligible costs and expenses of the rehabilitation incurred prior to January 1, 2018, regardless of the year in which the property is placed in service. For expenses incurred on or after January 1, 2018, the credit is equal to 20% of the eligible costs and expenses, regardless of the year in which the property is placed in service.
7. Provisions for Recapturing Abated Taxes	If after a rebate has been paid, and it is determined that certain items did not constitute new taxable sales, the amount rebated for those items shall be recaptured from the company, subject to the prescriptive period set forth in LRS 47:1561.2.	No provisions for recapturing the abated taxes.
8. The Types of Commitments made by the Recipients of the Tax Abatement	The rebate payments are based upon new taxable sales which is the sale of goods and services upon which state sales and use tax is paid, which would not have occurred but for the operation in the state of the procurement processing company.	The credit is for the amount of eligible costs and expenses incurred during the rehabilitation of the historic structure.
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$20,213,217	\$77,349,267
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	No information was omitted due to legal prohibitions	No information was omitted due to legal prohibitions

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GASB 77 Tax Abatements	Programs Administered by Louisiana Department of Revenue	
	Cooperative Endeavor Agreements for Tax Increment Financing (TIF) Districts	
	<ol style="list-style-type: none"> 1. Algiers TIF-New Orleans 2. Bass Pro TIF-Denham Springs 3. Broussard TIF 4. Cabela's TIF-Gonzales 5. Garrett Rd TIF-Monroe 6. Rooms to Go TIF-St. Tammany 7. Ruston TIF 8. Tower Drive TIF-Monroe 9. Capitol House Taxing District TIF-Baton Rouge 10. Bluebonnet Convention Hotel Taxing District TIF-Baton Rouge 11. EBRATS Building Special Taxing District TIF-Baton Rouge 	
1. Purpose of the Program	To provide financing for the districts and allow them to issue bonds or provide for the issuance of bonds and to provide funds for the authorized public functions within the districts.	
2. Tax being Abated	State Sales Tax	
3. Authority to Enter into Abatement Agreement	LRS 33:9020 through 9039	
4. Eligibility Criteria	Any group consisting of at least three people must be designated as economic corporation by the legislature or the governing authority of a local governmental subdivision of the state.	
5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced	A portion of the sales tax collected inside the following districts are distributed back to the district on a quarterly basis; (1) Algiers TIF-New Orleans, (2) Bass Pro TIF-Denham Springs, (3) Broussard TIF, (4) Cabela's TIF-Gonzales, (5) Garrett Rd TIF-Monroe (6) Rooms to Go TIF-St. Tammany, (7) Ruston TIF, (8) Tower Drive TIF-Monroe. The 4% state sales tax collected on hotel rooms within the following districts are retained by the district and are not remitted to the Department of Revenue; (1) Capitol House Taxing District TIF-Baton Rouge, (2) Bluebonnet Convention Hotel Taxing District TIF-Baton Rouge, (3) EBRATS Building Special Taxing District TIF-Baton Rouge.	
6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined	The amount of taxes distributed to or retained by the district is spelled out in the cooperative endeavor agreement.	
7. Provisions for Recapturing Abated Taxes	No Provisions for Recapturing Abated Taxes	

GASB 77 Tax Abatements	Programs Administered by Louisiana Department of Revenue	
	Cooperative Endeavor Agreements for Tax Increment Financing (TIF) Districts	
	<ol style="list-style-type: none"> 1. Algiers TIF-New Orleans 2. Bass Pro TIF-Denham Springs 3. Broussard TIF 4. Cabela's TIF-Gonzales 5. Garrett Rd TIF-Monroe 6. Rooms to Go TIF-St. Tammany 7. Ruston TIF 8. Tower Drive TIF-Monroe 9. Capitol House Taxing District TIF-Baton Rouge 10. Bluebonnet Convention Hotel Taxing District TIF-Baton Rouge 11. EBRATS Building Special Taxing District TIF-Baton Rouge 	
8. The Types of Commitments made by the Recipients of the Tax Abatement	<p>This districts anticipates that the projects will result in the creation of jobs, stimulate economic development and increase sales and use tax receipts within the geographic area comprising the District, serving an integral public purpose. The districts will proceed with diligence to issue the bonds and, as necessary, make the funds therefrom available to the Corporation for the development and construction of the project.</p>	
9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis	\$11,727,730	
10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed	<p>No information was omitted due to legal prohibitions</p>	

State of Louisiana

NOTE 12: OTHER DISCLOSURES

A. RELATED PARTY TRANSACTIONS

The State Board of Elementary and Secondary Education (SBESE) serves as the governing board for the Department of Education. The State Superintendent of Education is appointed by the SBESE and is responsible for the daily administration of the department and submits educational policy and funding issues and awards to the SBESE for implementation authority.

The SBESE consists of eleven members representing eight geographic regions of the State (SBESE districts). Eight members are elected by citizens in the representative SBESE districts and three members at large are appointed by the governor. Elected and appointed members serve a term of four years concurrent with the term of the governor.

The Department of Education presents funding awards and/or allocations to the Finance Committee of the SBESE for recommendation to the full board. A majority of the board constitutes department authority to award funds to sub-recipients.

A SBESE member at large is currently the Superintendent of the St. Bernard Parish School Board. St. Bernard Parish School Board is a sub-recipient of funds authorized by SBESE. For the fiscal year ended June 30, 2019, St. Bernard Parish School Board received amounts totaling \$57,259,525 in funding authorized by SBESE and released by the Department of Education.

A SBESE member at large is currently the Superintendent of the Diocese of Alexandria Office of Catholic Schools. For fiscal year ended June 30, 2019, the Diocese of Alexandria received \$768,129 in funding authorized by the Department of Education.

A SBESE member at large is currently an Assistant Professor at Grambling State University. Grambling State University is a sub-recipient of funds authorized by SBESE. For the fiscal year ended June 30, 2019, Grambling State University received amounts totaling \$31,560 in funding authorized by SBESE and released by the Department of Education.

The Motor Fuels Underground Storage Tank Trust Advisory Board advises the Secretary of the Department of Environmental Quality regarding the Underground Storage Tank Trust Fund transactions. One board member has ownership in a company that received disbursements of \$94,386 from the Trust Fund. One board member holds a key management position in a company that received disbursements of \$3,674,275 in payments from the Trust Fund.

B. ADOPTION OF NEW ACCOUNTING STANDARDS

For the year ended June 30, 2019, the State of Louisiana implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*, and GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.

NOTE 13: SUBSEQUENT EVENTS

A. DEBT ISSUANCES

On December 18, 2019, the Louisiana Local Government Environmental Facilities and Community Development Authority issued \$16,630,000 in revenue bonds on behalf of the LCTCS Facilities Corporation, a nonprofit organization, for Act 360 Phase 4 for the following projects: City Park Campus of Delgado Community College in New Orleans; Schriever Campus of Fletcher Technical Community College in Schriever; and Chalmette Campus of Nunez Community College in Chalmette.

B. CONSTITUTIONAL AMENDMENTS

Four amendments to the Louisiana Constitution of 1974 were voted on in a general election on October 12, 2019. Two of the amendments passed and are summarized below.

Amendment two passed, which provides an appropriation from the Education Excellence Fund each year of \$75,000 plus an allocation for each pupil equal to the average statewide per pupil amount provided each city, parish, and local school system to the Louisiana Educational Television Authority, Thrive Academy, and laboratory schools approved by the State Board of Elementary and Secondary Education and operated by a public postsecondary education institution.

Amendment three passed, which provides that the legislature may extend the jurisdiction of the Board of Tax Appeals by a two-thirds vote of the elected members of each house of the legislature to matters concerning the constitutionality of taxes, fees, claims against the state, or other matters related to the Board's jurisdiction.

REQUIRED SUPPLEMENTARY
INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION
AND ANALYSIS

State of Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
INTERGOVERNMENTAL	\$ 13,783,587	\$ 13,929,217	\$ 12,505,236	\$ (1,423,981)
TOTAL REVENUES	<u>13,783,587</u>	<u>13,929,217</u>	<u>12,505,236</u>	<u>(1,423,981)</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	1,779,625	1,871,493	1,410,301	461,192
CULTURE, RECREATION & TOURISM	96,206	98,512	86,535	11,977
TRANSPORTATION & DEVELOPMENT	689,757	698,800	577,446	121,354
PUBLIC SAFETY	1,649,062	1,705,249	1,296,562	408,687
HEALTH & WELFARE	14,807,233	14,930,892	14,079,339	851,553
CORRECTIONS	826,900	860,751	805,417	55,334
YOUTH DEVELOPMENT	125,700	124,062	120,458	3,604
CONSERVATION & ENVIRONMENT	496,281	501,562	348,485	153,077
EDUCATION	6,539,102	6,610,783	6,389,143	221,640
AGRICULTURE & FORESTRY	84,001	85,721	75,082	10,639
ECONOMIC DEVELOPMENT	151,159	206,951	141,084	65,867
MILITARY & VETERANS AFFAIRS	159,020	179,095	161,620	17,475
WORKFORCE SUPPORT & TRAINING	288,273	288,273	247,952	40,321
TOTAL EXPENDITURES	<u>27,692,319</u>	<u>28,162,144</u>	<u>25,739,424</u>	<u>2,422,720</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(13,908,732)</u>	<u>(14,232,927)</u>	<u>(13,234,188)</u>	<u>(998,739)</u>
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	14,085,598	14,185,824	14,069,319	(116,505)
TRANSFERS OUT	<u>(572,273)</u>	<u>(783,700)</u>	<u>(734,142)</u>	<u>49,558</u>
TOTAL OTHER FINANCING SOURCES/(USES)	<u>13,513,325</u>	<u>13,402,124</u>	<u>13,335,177</u>	<u>(66,947)</u>
NET CHANGE IN BUDGETARY FUND BALANCE	<u>(395,407)</u>	<u>(830,803)</u>	<u>100,989</u>	<u>931,792</u>
BUDGETARY FUND BALANCE - BEGINNING	<u>395,407</u>	<u>830,803</u>	<u>701,116</u>	<u>(129,687)</u>
BUDGETARY FUND BALANCE - ENDING	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 802,105</u>	<u>\$ 802,105</u>

The notes to required supplementary information are an integral part of this schedule.

State of Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY REPORTING

FOR THE YEAR ENDED JUNE 30, 2019

The Budgetary Comparison Schedule - Budget to Actual (Non-GAAP Budgetary Basis) of the General Fund presents comparisons of the original and final legally adopted budget with actual activity presented on a budgetary basis. The budget is prepared for each budget unit at the appropriated program level which is the lowest level at which appropriations are adopted.

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resulting basis and perspective differences in the revenues in excess of (less than) expenditures and other financing sources (uses) between budgetary and GAAP presentations for the year ended June 30, 2019, is presented below (expressed in thousands) for the General Fund.

Fund Balance (Budgetary Basis)	\$	802,105
Reconciling Adjustments:		
Basis Differences:		
For budgetary purposes, the carryforward of expenditure authority from fiscal year 2019 to fiscal year 2020 is considered a reduction in fiscal year 2019 fund balance. However, under GAAP, reductions in fund balance would occur only when expenditures are incurred.		87,892
Certain adjustments are necessary to convert budgetary fund balance to GAAP fund balance. These adjustments include payroll accruals, adjustments for inventories, accruals related to non-exchange transactions, and expenditure adjustments related to the recognition of principal and interest on defeased debt.		(430,453)
Perspective Differences:		
Statutorily dedicated funds are included in the General Fund for GAAP presentation but are considered separate funds for budgetary presentation.		2,039,609
The Office of Group Benefits and the Office of Risk Management are excluded from the General Fund for budgetary presentation but included in the General Fund for GAAP presentation.		327,692
Under the budgetary basis, expenditures for certain entities reported in the General Fund such as the legislative and judicial branches are recognized when monies are warranted rather than when the expenditures are incurred.		<u>154,785</u>
Fund Balance (GAAP)	\$	<u><u>2,981,630</u></u>

The General Fund Budgetary Comparison Schedule is reported by agency in the *Supplementary Information to the Comprehensive Annual Financial Report* available on request from the Louisiana Division of Administration, Office of Statewide Reporting and Accounting Policy.



State of Louisiana

PENSIONS

SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS

(In thousands)

	<u>LASERS</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 607,024	\$ 577,042	\$ 536,720	\$ 562,470	\$ 569,001
Contributions in relation to the contractually required contribution	<u>607,024</u>	<u>577,042</u>	<u>536,720</u>	<u>562,470</u>	<u>569,001</u>
Contribution deficiency (excess)	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>
Covered payroll	\$ 1,685,238	\$ 1,593,510	\$ 1,568,078	\$ 1,563,623	\$ 1,568,676
Contributions as a percentage of covered payroll	36.02%	36.21%	34.23%	35.97%	36.27%

	<u>DARS</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 348	\$ --	\$ --	\$ 984	\$ 1,934
Contributions in relation to the contractually required contribution	<u>348</u>	<u>--</u>	<u>--</u>	<u>984</u>	<u>1,934</u>
Contribution deficiency (excess)	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>
Covered payroll	\$ 28,049	\$ 27,978	\$ 27,918	\$ 27,960	\$ 27,896
Contributions as a percentage of covered payroll	1.24%	0.00%	0.00%	3.52%	6.93%

Ten years of information is required to be presented; however, until a full 10-year trend is compiled, information for those years for which information is available will be presented.

State of Louisiana

<u>TRSL</u>					<u>LSERS</u>				
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 52,201	\$ 50,920	\$ 47,439	\$ 50,162	\$ 51,520	\$ 237	\$ 256	\$ 189	\$ 234	\$ 244
<u>52,201</u>	<u>50,920</u>	<u>47,439</u>	<u>50,162</u>	<u>51,520</u>	<u>237</u>	<u>256</u>	<u>189</u>	<u>234</u>	<u>244</u>
\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>
\$ 170,697	\$ 164,814	\$ 159,014	\$ 159,585	\$ 163,855	\$ 954	\$ 925	\$ 690	\$ 777	\$ 741
30.58%	30.90%	29.83%	31.43%	31.44%	24.84%	27.67%	27.39%	30.12%	32.93%

<u>LCCRRF</u>					<u>ROVERS</u>				
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 1,451	\$ 1,497	\$ 1,482	\$ 1,494	\$ 1,485	\$ 1,732	\$ 1,757	\$ 2,017	\$ 2,292	\$ 2,437
<u>1,451</u>	<u>1,497</u>	<u>1,482</u>	<u>1,494</u>	<u>1,485</u>	<u>1,732</u>	<u>1,757</u>	<u>2,017</u>	<u>2,292</u>	<u>2,437</u>
\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>
\$ 7,747	\$ 7,861	\$ 7,766	\$ 7,912	\$ 8,394	\$ 10,381	\$ 10,485	\$ 10,177	\$ 10,342	\$ 10,233
18.73%	19.04%	19.08%	18.88%	17.69%	16.68%	16.76%	19.82%	22.16%	23.82%

State of Louisiana

PENSIONS
SCHEDULE OF COST SHARING PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
(In thousands)

	LASERS				
	2019	2018	2017	2016	2015
Proportion of the net pension liability (percentage)	80.22%	80.12%	79.72%	79.45%	78.50%
Proportionate share of the net pension liability (asset)	\$ 5,470,792	\$ 5,639,645	\$ 6,260,399	\$ 5,403,807	\$ 4,908,708
Covered payroll (2017 & 2018 restated)	\$ 1,593,510	\$ 1,568,078	\$ 1,563,623	\$ 1,568,676	\$ 1,558,594
Proportionate share of the net pension liability as a percentage of covered payroll	343.32%	359.65%	400.38%	344.48%	314.94%
Plan fiduciary net position as a percentage of the total pension liability	64.30%	62.50%	57.70%	62.70%	65.00%
	DARS				
	2019	2018	2017	2016	2015
Proportion of the net pension liability (percentage)	45.90%	46.15%	46.38%	46.90%	47.86%
Proportionate share of the net pension liability (asset)	\$ 14,769	\$ 12,448	\$ 8,878	\$ 2,526	\$ 955
Covered payroll (2017 & 2018 restated)	\$ 27,978	\$ 27,918	\$ 27,960	\$ 27,896	\$ 28,091
Proportionate share of the net pension liability as a percentage of covered payroll	52.79%	44.59%	31.75%	9.06%	3.40%
Plan fiduciary net position as a percentage of the total pension liability	92.92%	93.57%	95.09%	98.56%	99.45%

Ten years of information is required to be presented; however, until a full 10-year trend is compiled, information for those years for which information is available will be presented.

State of Louisiana

<u>TRSL</u>					<u>LSERS</u>				
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
3.95%	4.34%	4.16%	4.21%	4.26%	0.35%	0.30%	0.27%	0.26%	0.27%
\$ 387,793	\$ 445,342	\$ 488,598	\$ 452,274	\$ 435,565	\$ 2,343	\$ 1,918	\$ 2,057	\$ 1,659	\$ 1,592
\$ 164,814	\$ 159,014	\$ 159,585	\$ 163,855	\$ 188,202	\$ 925	\$ 690	\$ 777	\$ 741	\$ 916
235.29%	280.06%	306.17%	276.02%	231.43%	253.30%	277.97%	264.74%	223.89%	173.80%
68.20%	65.60%	59.90%	62.50%	63.70%	74.44%	75.03%	70.09%	74.49%	76.18%
<u>LCCRRF</u>					<u>ROVERS</u>				
<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
8.29%	8.57%	8.53%	8.54%	8.27%	74.49%	73.30%	74.15%	74.07%	72.46%
\$ 13,786	\$ 12,964	\$ 15,785	\$ 12,806	\$ 11,155	\$ 17,582	\$ 16,090	\$ 21,040	\$ 18,141	\$ 16,753
\$ 7,861	\$ 7,766	\$ 7,912	\$ 8,394	\$ 7,525	\$ 10,485	\$ 10,177	\$ 10,342	\$ 10,233	\$ 9,911
175.37%	166.93%	199.51%	152.56%	148.24%	167.69%	158.10%	203.44%	177.28%	169.03%
79.07%	79.69%	74.17%	78.13%	79.37%	80.57%	80.51%	73.98%	76.86%	77.68%

State of Louisiana

PENSIONS

Schedule of Changes in Net Pension Liability and Related Ratios

(Louisiana State Police Retirement System only)

(In thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability:					
Service cost	\$ 21,815	\$ 22,006	\$ 21,783	\$ 17,523	\$ 14,008
Interest	74,347	70,440	63,046	56,560	53,921
Differences between expected and actual experience	(3,342)	6,703	53,451	42,198	7,857
Changes in assumptions	31,067	214	--	--	6,324
Benefit payments	(48,834)	(43,543)	(42,499)	(43,376)	(42,009)
Other	3,755				
Net change in total pension liability	78,808	55,820	95,781	72,905	40,101
Total pension liability - beginning	1,062,446	1,006,626	910,845	837,940	797,839
Total pension liability - ending	\$ 1,141,254	\$ 1,062,446	\$ 1,006,626	\$ 910,845	\$ 837,940
Plan fiduciary net position :					
Contributions - employer	\$ 47,922	\$ 48,556	\$ 56,380	\$ 53,799	\$ 45,650
Contributions - employee	7,554	7,184	7,106	5,446	4,564
Contributions - nonemployer					
Net investment income	73,993	98,946	(10,925)	18,930	94,080
Benefit payments	(48,834)	(43,543)	(42,499)	(43,376)	(42,009)
Administrative expense	(655)				
Other	3,755	1,006	2,045	724	(623)
Net change in fiduciary net position	83,735	112,149	12,107	35,523	101,662
Plan fiduciary net position - beginning	782,572	670,423	658,316	622,793	521,131
Plan fiduciary net position - ending	\$ 866,307	\$ 782,572	\$ 670,423	\$ 658,316	\$ 622,793
State's net pension liability	\$ 274,947	\$ 279,874	\$ 336,203	\$ 252,529	\$ 215,147
Plan fiduciary net position as a percentage of the total pension liability	75.91%	73.65%	66.60%	72.28%	74.32%
Covered payroll (2017 & 2018 restated)	\$ 107,998	\$ 108,937	\$ 104,059	\$ 85,233	\$ 71,880
Net pension liability as a percentage of covered payroll	254.59%	256.91%	323.09%	296.28%	299.31%

Ten years of information is required to be presented; however, until a full 10-year trend is compiled those years for which information is available will be presented.



State of Louisiana

PENSIONS
SCHEDULE OF SINGLE EMPLOYER PLAN CONTRIBUTIONS
(Louisiana State Police Retirement System only)
(In thousands)

	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 42,082	\$ 47,922
Contributions in relation to the actuarially determined contribution	42,082	47,922
Contribution deficiency (excess)	\$ --	\$ --
Covered payroll	\$ 107,937	\$ 107,998
Contributions as a percentage of covered payroll	38.99%	44.37%

Notes to Schedule:

Valuation date: June 30, 2019 June 30, 2018

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age Normal	Entry age Normal
Amortization method	Level Annuity	Level Annuity
Remaining amortization period	26 years	27 years
Asset valuation method	Market	Market
Inflation	2.50%	2.50%
Salary increases	5.25%	5.25%
Investment rate of return	7.0%, net of plan investment expense, including inflation	7.0%, net of plan investment expense, including inflation
Retirement age	The 2012-2017 experience study updated retirement rates based on age and service eligibility requirements for normal retirement benefits.	The 2008-2012 experience study updated retirement rates based on age and service eligibility requirements for normal retirement benefits.
Mortality	Mortality rates were based on the 2012 - 2017 experience study. As a result of this study, mortality for annuitants and beneficiaries was set equal to 110% of the RP2014 Total Dataset Healthy Annuitant Table for males and 105% of the RP2014 Total Dataset Healthy Annuitant Table for females, each with the full generational MP2017 scale. In addition, mortality for employees was set based on the RP2014 Employee Tables with the same full generational MP2017 scale for mortality improvement and the same multipliers as the annuitant mortality tables (i.e. 110% for males and 105% for females). The RP2014 Disabled Tables were selected for disabled lives mortality with the same full generational MP2017 scale for mortality improvement as the annuitant mortality tables.	Mortality rates were based on the 2012 - 2017 experience study. As a result of this study, mortality for annuitants and beneficiaries was set equal to 110% of the RP2014 Total Dataset Healthy Annuitant Table for males and 105% of the RP2014 Total Dataset Healthy Annuitant Table for females, each with the full generational MP2017 scale. In addition, mortality for employees was set based on the RP2014 Employee Tables with the same full generational MP 2017 scale for mortality improvement and the same multipliers as the annuitant mortality tables (i.e., 110% for males and 105% for females). The RP2014 Disabled Tables were selected for disabled lives mortality with the same full generational MP2017 scale for mortality improvement as the annuitant mortality tables.
Other information	Changes in plan experience were primarily due to number of retirements being significantly above projected levels.	The total number of retirements and disabilities were below projected levels while retiree deaths were above projected levels. Salary levels were below projected levels. The changes of assumptions is related to the change in the entry age actuarial accrued liability due to changes in the assumptions related to the latest experience study.

Ten years of information is required to be disclosed; however, until a full 10-year trend is compiled, information for those years for which information is available will be presented.

State of Louisiana

2017	2016	2015
\$ 48,556	\$ 56,380	\$ 53,798
48,556	56,380	53,798
\$ --	\$ --	\$ --
\$ 108,937	\$ 104,059	\$ 85,233
44.57%	54.18%	63.12%
June 30, 2017	June 30, 2016	June 30, 2015

Entry age Normal	Entry age Normal	Entry age Normal
Level Annuity	Level Annuity	Level Annuity
28 years	29 years	30 years
Market	Market	Market
2.50%	2.30%	2.30%
4.0% - 16.5% based on the member's years of service	4.0% - 16.5% based on the member's years of service	4.0% - 16.5% based on the member's years of service
7.0%, net of plan investment expense, including inflation	7.0% through 2013; 7.0% beginning in 2014	7.0%, net of plan investment expense, including inflation
The 2008-2012 experience study updated retirement rates based on age and service eligibility requirements for normal retirement benefits.	The 2008-2012 experience study updated retirement rates based on age and service eligibility requirements for normal retirement benefits.	The 2008-2012 experience study updated retirement rates based on age and service eligibility requirements for normal retirement benefits.
Mortality rates were based on the 2008-2012 experience study which updated preretirement deaths and postretirement life expectancies to the RP-2000 Combined Healthy Sex Distinct Mortality Table with mortality improvements projected to 2025. The RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.	Mortality rates were based on the RP-2000 Sex Distinct Mortality table prior to the 2008-2012 Experience Study; RP-2000 Sex Distinct Mortality Table with mortality improvements beginning in 2014.	Mortality rates were based on the 2008-2012 experience study which updated preretirement deaths and postretirement life expectancies to the RP-2000 Sex Distinct Mortality Table with mortality improvements projected to 2025.

Changes were made to the statistics related to family composition and rates of remarriage, the inflation rate was lowered from 2.75% to 2.5% to better align with the valuation interest rate, and decrement levels and salary scale were only adjusted to extending the use of the earliest retirement rate to ages 43 through 46.

Covered payroll increased in 2016 due to (1) additional Louisiana State Troopers added to payroll and (2) increases to Louisiana State Trooper salaries effective July 1, 2015. Changes in plan experience include a COLA distribution of \$9,226,746.

The change of assumptions refers to a cost-of-living increase which was effective June 30, 2014, but payment deferred to July 1, 2014. Changes in plan experience include losses due to the inclusion of the employer contribution variance of \$14,295,186, amortization of administrative expenses, and the accumulated accounting adjustment from the prior year, which are reported separately for funding purposes.

State of Louisiana

OTHER POSTEMPLOYMENT BENEFITS PLANS

Schedules of Required Supplementary Information

SCHEDULE OF CHANGES IN THE OGB PLAN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30, 2019
(Dollar amounts in thousands)

Total OPEB liability - OGB Plan	2019		2018	
	Primary Government	Component Units	Primary Government	Component Units
Service cost	\$166,807	\$59,954	\$179,830	\$64,927
Interest	200,822	72,180	181,640	65,580
Differences between expected and actual experience	(34,978)	(12,572)		
Changes of assumptions or other inputs	(232,980)	(83,739)	(431,803)	(155,901)
Changes in proportion	7,438	(7,614)	--	--
Differences in employer's proportionate share of collective benefit payments and employer's actual benefit payments	(1,693)	2,182	(2,363)	2,867
Benefit payments	(211,065)	(78,651)	(206,439)	(78,254)
Net change in total OPEB liability	(105,649)	(48,260)	(279,135)	(100,781)
Total OPEB liability - beginning	6,347,319	2,291,670	6,626,454	2,392,451
Total OPEB liability - ending	\$6,241,670	\$2,243,410	\$6,347,319	\$2,291,670
Covered-employee payroll	\$1,565,932	\$1,141,498	\$1,532,058	\$1,095,363*
Total OPEB liability as a percentage of covered-employee payroll	398.59%	196.53%	414.30%	209.22%*

Notes to Schedule:

Changes of assumptions and other inputs.

The discount rate decreased from 3.13% as of July 1, 2017 to 2.98% as of July 1, 2018.

Baseline per capita costs were adjusted to reflect 2018 claims and enrollment, retiree contributions were updated based on 2019 premiums, and the impact of the High Cost Excise Tax was revisited reflecting updated plan premiums. The percentage of future retirees assumed to elect medical coverage was decreased by 4% to 6%, depending on years of service, based on recent plan experience.

Demographic and mortality assumptions were updated consistent with the TRSL, LSERS, and LSPRS plan based on recent experience studies reflected in the June 30, 2018 pension valuations. Mortality assumptions for LASERS members were updated using projection scale MP-2018 based on information released by the Society of Actuaries in October 2018.

The discount rate increased from 2.71% as of July 1, 2016 to 3.13% as of July 1, 2017.

The July 1, 2017 total OPEB liability was determined by an actuarial valuation as of that date. The July 1, 2016 total OPEB liability was determined based on a roll back of the same valuation, assuming no experience gains or losses.

Under GASB 75, unfunded plans are required to use a discount rate that reflects the 20-year tax-exempt municipal bond yield or index rate. Thus, the discount rates are based on the S&P Municipal Bond 20-Year High Grade Rate Index.

No assets are accumulated in a trust to pay related benefits.

Ten years of information is required to be presented; however, until a full 10-year trend is compiled, those years for which information is available will be presented.

* Restated

SCHEDULE OF CHANGES IN THE LSU PLAN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30, 2019
(Dollar amounts in thousands)

Total OPEB liability - LSU Plan	2019		2018	
	Primary Government	Component Units	Primary Government	Component Units
Service cost	\$3,036	\$19,310	\$2,921	\$18,585
Interest	3,323	35,229	3,476	36,404
Changes of benefit terms	--	--	(1,886)	(18,075)
Changes of assumptions or other inputs	6,412	69,214	(5,392)	(53,121)
Benefit payments	(1,083)	(17,880)	(946)	(15,619)
Net change in total OPEB liability	11,688	105,873	(1,827)	(31,826)
Total OPEB liability - beginning	82,727	892,941	84,554	924,767
Total OPEB liability - ending	\$94,415	\$998,814	\$82,727	\$892,941
Covered-employee payroll	\$40,644	\$476,077	\$39,847	\$466,742
Total OPEB liability as a percentage of covered-employee payroll	232.30%	209.80%	207.61%	191.31%

Notes to Schedule:

Changes of assumptions and other inputs.

The discount rate decreased from 3.90% as of June 30, 2018 to 3.50% as of June 30, 2019. This was the only applicable change in this simplified valuation.

The discount rate increased from 3.58% as of June 30, 2017 to 3.90% as of June 30, 2018.

Under GASB 75, unfunded plans are required to use a discount rate that reflects the 20-year tax-exempt municipal bond yield or index rate. Thus, the discount rates are based on the Bond Buyer 20-Bond GO Index at year end.

No assets are accumulated in a trust to pay related benefits.

Ten years of information is required to be presented; however, until a full 10-year trend is compiled, those years for which information is available will be presented.



**BUDGETARY COMPARISON
SCHEDULE
MAJOR DEBT SERVICE FUND**

State of Louisiana

BUDGETARY COMPARISON SCHEDULE - BOND SECURITY AND REDEMPTION FUND

BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY BASIS	FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
TAXES	9,919,500	10,071,400	10,614,489	543,089
TOBACCO SETTLEMENT	103,200	107,700	60,189	(47,511)
GAMING	872,600	895,200	738,401	(156,799)
USE OF MONEY & PROPERTY	177,800	216,200	394,852	178,652
LICENSES, PERMITS & FEES	1,380,210	1,350,355	1,363,592	13,237
GIFTS, DONATIONS, AND CONTRIBUTIONS	--	--	13,502	13,502
OTHER	370,233	350,153	4,757	(345,396)
INTERAGENCY TRANSFERS	828,897	925,606	694,689	(230,917)
TOTAL REVENUES	13,652,440	13,916,614	13,884,471	(32,143)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	--	--	137	(137)
DEBT SERVICE:				
PRINCIPAL	265,950	265,950	265,950	--
INTEREST	156,701	156,701	156,701	--
ISSUANCE COSTS & OTHER CHARGES	--	--	271	(271)
TOTAL EXPENDITURES	422,651	422,651	423,059	(408)
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	13,229,789	13,493,963	13,461,412	(32,551)
OTHER FINANCING SOURCES(USES):				
TRANSFERS IN	--	136,062	30,518	(105,544)
TRANSFERS OUT	(13,229,789)	(13,630,025)	(13,503,383)	126,642
PREMIUM ON LONG-TERM DEBT ISSUED	--	--	4	4
SALES OF GENERAL CAPITAL ASSETS	--	--	901	901
INSURANCE RECOVERIES	--	--	10,548	10,548
TOTAL OTHER FINANCING SOURCES/(USES)	(13,229,789)	(13,493,963)	(13,461,412)	32,551
NET CHANGE IN BUDGETARY FUND BALANCE	--	--	--	--
BUDGETARY FUND BALANCE - BEGINNING	--	--	--	--
BUDGETARY FUND BALANCE - ENDING	\$ --	\$ --	\$ --	\$ --



COMBINING AND INDIVIDUAL
FUND STATEMENTS



State of Louisiana

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2019

SPECIAL REVENUE FUNDS

(EXPRESSED IN THOUSANDS)

	EMPLOYMENT SECURITY ADMINISTRATIVE ACCOUNT	FEDERAL ENERGY SETTLEMENT FUND	INCUMBENT WORKER TRAINING ACCOUNT	LABOR PENALTY & INTEREST ACCOUNT
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 1,508	\$ 8,840	\$ 22,906	\$ 6,840
INVESTMENTS	--	--	--	--
RECEIVABLES (NET)	600	--	2,946	4,990
DUE FROM OTHER FUNDS	--	--	--	--
DUE FROM FEDERAL GOVERNMENT	--	--	--	--
TOTAL ASSETS	\$ 2,108	\$ 8,840	\$ 25,852	\$ 11,830
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ --	\$ --	\$ --	\$ --
DUE TO OTHER FUNDS	54	13,742	796	72
AMOUNTS DUE TO COMPONENT UNITS	--	--	--	--
DUE TO LOCAL GOVERNMENTS	--	--	--	--
AMOUNTS HELD IN CUSTODY FOR OTHERS	--	--	--	--
TOTAL LIABILITIES	54	13,742	796	72
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE	--	--	--	--
TOTAL DEFERRED INFLOWS OF RESOURCES	--	--	--	--
FUND BALANCES:				
NONSPENDABLE	--	--	--	--
RESTRICTED	--	--	--	--
COMMITTED	2,054	--	25,056	11,758
UNASSIGNED	--	(4,902)	--	--
TOTAL FUND BALANCES	2,054	(4,902)	25,056	11,758
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,108	\$ 8,840	\$ 25,852	\$ 11,830

(Continued)

State of Louisiana

SPECIAL REVENUE FUNDS

LOUISIANA TOURISM PROMOTION DISTRICT FUND	MARSH ISLAND OPERATING FUND	RETIREMENT SYSTEMS INSURANCE PROCEEDS FUND	STATE HIGHWAY FUND #2	TRANSPORTATION TRUST FUND	TOTAL SPECIAL REVENUE FUNDS
\$ 4,878	\$ 865	\$ 8	\$ 14,150	\$ 590,769	\$ 650,764
--	--	--	--	--	--
2,106	11	--	843	2	11,498
3,575	--	--	--	95,951	99,526
--	--	--	--	87,722	87,722
<u>\$ 10,559</u>	<u>\$ 876</u>	<u>\$ 8</u>	<u>\$ 14,993</u>	<u>\$ 774,444</u>	<u>\$ 849,510</u>
\$ --	\$ --	\$ --	\$ --	\$ 25	\$ 25
--	876	8	8,145	123,730	147,423
--	--	--	--	--	--
--	--	--	6,848	--	6,848
--	--	--	--	--	--
<u>--</u>	<u>876</u>	<u>8</u>	<u>14,993</u>	<u>123,755</u>	<u>154,296</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--	--
--	--	--	--	650,689	650,689
10,559	--	--	--	--	49,427
--	--	--	--	--	(4,902)
<u>10,559</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>650,689</u>	<u>695,214</u>
<u>\$ 10,559</u>	<u>\$ 876</u>	<u>\$ 8</u>	<u>\$ 14,993</u>	<u>\$ 774,444</u>	<u>\$ 849,510</u>

State of Louisiana

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	DEBT SERVICE FUNDS			PERMANENT FUNDS
	TOBACCO SETTLEMENT FINANCING CORPORATION	TRANSPORTATION INFRASTRUCTURE MODEL FOR ECONOMIC DEVELOPMENT	TOTAL DEBT SERVICE FUNDS	EDUCATION EXCELLENCE FUND
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 185	\$ 21,745	\$ 21,930	\$ 3,410
INVESTMENTS	69,127	62,053	131,180	525,889
RECEIVABLES (NET)	132	79	211	--
DUE FROM OTHER FUNDS	--	22	22	1,098
DUE FROM FEDERAL GOVERNMENT	--	--	--	--
TOTAL ASSETS	\$ 69,444	\$ 83,899	\$ 153,343	\$ 530,397
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 28	\$ 22	\$ 50	\$ 664
DUE TO OTHER FUNDS	--	--	--	39
AMOUNTS DUE TO COMPONENT UNITS	--	--	--	--
DUE TO LOCAL GOVERNMENTS	--	--	--	--
AMOUNTS HELD IN CUSTODY FOR OTHERS	--	--	--	--
TOTAL LIABILITIES	28	22	50	703
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE	--	79	79	--
TOTAL DEFERRED INFLOWS OF RESOURCES	--	79	79	--
FUND BALANCES:				
NONSPENDABLE	--	--	--	464,925
RESTRICTED	69,416	83,798	153,214	64,769
COMMITTED	--	--	--	--
UNASSIGNED	--	--	--	--
TOTAL FUND BALANCES	69,416	83,798	153,214	529,694
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 69,444	\$ 83,899	\$ 153,343	\$ 530,397

(Concluded)

State of Louisiana

PERMANENT FUNDS

FULLER-EDWARDS ARBORETUM TRUST FUND	HEALTH EXCELLENCE FUND	W.R. IRBY BEQUEST FUND	TOPS FUND	TOTAL PERMANENT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ 172	\$ --	\$ 3,182	\$ 2,273	\$ 9,037	\$ 681,731
--	525,890	1,013	525,890	1,578,682	1,709,862
--	--	10	--	10	11,719
--	1,538	--	1,093	3,729	103,277
--	--	--	--	--	87,722
<u>\$ 172</u>	<u>\$ 527,428</u>	<u>\$ 4,205</u>	<u>\$ 529,256</u>	<u>\$ 1,591,458</u>	<u>\$ 2,594,311</u>
\$ 1	\$ 7,869	\$ 41	\$ --	\$ 8,575	\$ 8,650
--	1,858	--	8	1,905	149,328
--	--	--	628	628	628
--	--	--	--	--	6,848
--	--	79	--	79	79
<u>1</u>	<u>9,727</u>	<u>120</u>	<u>636</u>	<u>11,187</u>	<u>165,533</u>
--	--	--	--	--	79
--	--	--	--	--	79
100	466,780	--	465,268	1,397,073	1,397,073
71	50,921	4,085	63,352	183,198	987,101
--	--	--	--	--	49,427
--	--	--	--	--	(4,902)
<u>171</u>	<u>517,701</u>	<u>4,085</u>	<u>528,620</u>	<u>1,580,271</u>	<u>2,428,699</u>
<u>\$ 172</u>	<u>\$ 527,428</u>	<u>\$ 4,205</u>	<u>\$ 529,256</u>	<u>\$ 1,591,458</u>	<u>\$ 2,594,311</u>

State of Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

SPECIAL REVENUE FUNDS

(EXPRESSED IN THOUSANDS)

	EMPLOYMENT SECURITY ADMINISTRATIVE ACCOUNT	FEDERAL ENERGY SETTLEMENT FUND	INCUMBENT WORKER TRAINING ACCOUNT	LABOR PENALTY & INTEREST ACCOUNT
REVENUES:				
INTERGOVERNMENTAL REVENUES	\$ --	\$ --	\$ --	\$ --
TAXES	3,724	--	19,349	15
TOBACCO SETTLEMENT	--	--	--	--
USE OF MONEY & PROPERTY	64	235	702	94
LICENSES, PERMITS & FEES	--	--	--	4,732
OTHER	--	6	--	--
TOTAL REVENUES	<u>3,788</u>	<u>241</u>	<u>20,051</u>	<u>4,841</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	--	--	--	--
CULTURE, RECREATION & TOURISM	--	--	--	--
EDUCATION	--	--	--	--
AGRICULTURE & FORESTRY	--	--	--	--
INTERGOVERNMENTAL	--	--	--	--
CAPITAL OUTLAY	--	--	--	--
DEBT SERVICE:				
PRINCIPAL	--	--	--	--
INTEREST	--	--	--	--
ISSUANCE COSTS & OTHER CHARGES	--	--	--	--
TOTAL EXPENDITURES	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,788</u>	<u>241</u>	<u>20,051</u>	<u>4,841</u>
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	--	--	--	--
TRANSFERS OUT	(3,983)	(215)	(21,595)	(3,254)
LONG-TERM DEBT ISSUED	--	--	--	--
PREMIUM ON LONG-TERM DEBT ISSUED	--	--	--	--
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(3,983)</u>	<u>(215)</u>	<u>(21,595)</u>	<u>(3,254)</u>
NET CHANGE IN FUND BALANCES	(195)	26	(1,544)	1,587
FUND BALANCES AT BEGINNING OF YEAR	<u>2,249</u>	<u>(4,928)</u>	<u>26,600</u>	<u>10,171</u>
FUND BALANCES AT END OF YEAR	<u>\$ 2,054</u>	<u>\$ (4,902)</u>	<u>\$ 25,056</u>	<u>\$ 11,758</u>

(Continued)

State of Louisiana

SPECIAL REVENUE FUNDS

LOUISIANA TOURISM PROMOTION DISTRICT FUND	MARSH ISLAND OPERATING FUND	RETIREMENT SYSTEMS INSURANCE PROCEEDS FUND	STATE HIGHWAY FUND #2	TRANSPORTATION TRUST FUND	TOTAL SPECIAL REVENUE FUNDS
\$ --	\$ --	\$ --	\$ --	\$ 810,860	\$ 810,860
26,135	--	--	--	--	49,223
--	--	--	--	--	--
21	129	--	--	532	1,777
--	--	69,490	12,856	--	87,078
--	--	--	--	--	6
<u>26,156</u>	<u>129</u>	<u>69,490</u>	<u>12,856</u>	<u>811,392</u>	<u>948,944</u>
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	69,482	5,779	--	75,261
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	614	614
--	--	<u>69,482</u>	<u>5,779</u>	<u>614</u>	<u>75,875</u>
<u>26,156</u>	<u>129</u>	<u>8</u>	<u>7,077</u>	<u>810,778</u>	<u>873,069</u>
3,575	787	--	--	649,272	653,634
(28,189)	(916)	(8)	(7,077)	(1,414,726)	(1,479,963)
--	--	--	--	185,000	185,000
--	--	--	--	33,460	33,460
<u>(24,614)</u>	<u>(129)</u>	<u>(8)</u>	<u>(7,077)</u>	<u>(546,994)</u>	<u>(607,869)</u>
1,542	--	--	--	263,784	265,200
9,017	--	--	--	386,905	430,014
<u>\$ 10,559</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 650,689</u>	<u>\$ 695,214</u>

State of Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	DEBT SERVICE FUNDS			PERMANENT FUNDS
	TOBACCO SETTLEMENT FINANCING CORPORATION	TRANSPORTATION INFRASTRUCTURE MODEL FOR ECONOMIC DEVELOPMENT	TOTAL DEBT SERVICE FUNDS	EDUCATION EXCELLENCE FUND
REVENUES:				
INTERGOVERNMENTAL REVENUES	\$ --	\$ --	\$ --	--
TAXES	--	127,102	127,102	--
TOBACCO SETTLEMENT	90,284	--	90,284	--
USE OF MONEY & PROPERTY	1,536	1,474	3,010	--
LICENSES, PERMITS & FEES	--	--	--	--
OTHER	15	--	15	--
TOTAL REVENUES	91,835	128,576	220,411	--
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	100	--	100	--
CULTURE, RECREATION & TOURISM	--	--	--	--
EDUCATION	--	--	--	664
AGRICULTURE & FORESTRY	--	--	--	--
INTERGOVERNMENTAL	--	--	--	--
CAPITAL OUTLAY	--	--	--	--
DEBT SERVICE:				
PRINCIPAL	69,290	29,985	99,275	--
INTEREST	24,038	115,988	140,026	--
ISSUANCE COSTS & OTHER CHARGES	--	98	98	--
TOTAL EXPENDITURES	93,428	146,071	239,499	664
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,593)	(17,495)	(19,088)	(664)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	--	18,645	18,645	30,746
TRANSFERS OUT	--	--	--	(14,914)
LONG-TERM DEBT ISSUED	--	--	--	--
PREMIUM ON LONG-TERM DEBT ISSUED	--	--	--	--
TOTAL OTHER FINANCING SOURCES/(USES)	--	18,645	18,645	15,832
NET CHANGE IN FUND BALANCES	(1,593)	1,150	(443)	15,168
FUND BALANCES AT BEGINNING OF YEAR	71,009	82,648	153,657	514,526
FUND BALANCES AT END OF YEAR	\$ 69,416	\$ 83,798	\$ 153,214	\$ 529,694

(Concluded)

State of Louisiana

PERMANENT FUNDS

FULLER-EDWARDS ARBORETUM TRUST FUND	HEALTH EXCELLENCE FUND	W.R. IRBY BEQUEST FUND	TOPS FUND	TOTAL PERMANENT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ --	\$ --	\$ --	\$ --	\$ --	810,860
--	--	--	--	--	176,325
--	--	--	--	--	90,284
4	--	--	--	4	4,791
--	--	1,823	--	1,823	88,901
--	--	--	--	--	21
<u>4</u>	<u>--</u>	<u>1,823</u>	<u>--</u>	<u>1,827</u>	<u>1,171,182</u>
--	--	--	--	--	100
--	--	1,424	--	1,424	1,424
--	--	--	--	664	664
1	--	--	--	1	1
--	--	--	59,262	59,262	134,523
--	--	5	--	5	5
--	--	--	--	--	99,275
--	--	--	--	--	140,026
--	--	--	--	--	712
<u>1</u>	<u>--</u>	<u>1,429</u>	<u>59,262</u>	<u>61,356</u>	<u>376,730</u>
<u>3</u>	<u>--</u>	<u>394</u>	<u>(59,262)</u>	<u>(59,529)</u>	<u>794,452</u>
--	39,876	--	75,888	146,510	818,789
--	(26,388)	--	(38)	(41,340)	(1,521,303)
--	--	--	--	--	185,000
--	--	--	--	--	33,460
<u>--</u>	<u>13,488</u>	<u>--</u>	<u>75,850</u>	<u>105,170</u>	<u>(484,054)</u>
3	13,488	394	16,588	45,641	310,398
<u>168</u>	<u>504,213</u>	<u>3,691</u>	<u>512,032</u>	<u>1,534,630</u>	<u>2,118,301</u>
\$ <u>171</u>	\$ <u>517,701</u>	\$ <u>4,085</u>	\$ <u>528,620</u>	\$ <u>1,580,271</u>	\$ <u>2,428,699</u>

State of Louisiana

COMBINING STATEMENT OF NET POSITION

NONMAJOR ENTERPRISE FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BOARDS & COMMISSIONS	CLEAN WATER STATE REVOLVING LOAN FUND	DRINKING WATER REVOLVING LOAN FUND	LOUISIANA AGRICULTURAL FINANCE AUTHORITY
ASSETS				
CURRENT ASSETS:				
CASH & CASH EQUIVALENTS	\$ 48,674	\$ 216,182	\$ 112,827	\$ 11,676
INVESTMENTS	17,667	--	--	--
RECEIVABLES (NET)	1,182	1,403	1,638	664
LEASES RECEIVABLE (NET)	--	--	--	100
DUE FROM OTHER FUNDS	13	--	--	821
DUE FROM FEDERAL GOVERNMENT	--	1	--	--
INVENTORIES	1	--	--	--
PREPAYMENTS	612	--	--	47
NOTES RECEIVABLE	--	25,268	10,108	568
OTHER CURRENT ASSETS	60	--	--	--
TOTAL CURRENT ASSETS	68,209	242,854	124,573	13,876
NON-CURRENT ASSETS:				
RESTRICTED ASSETS				
CASH	2,563	--	--	1,438
INVESTMENTS	214	--	--	--
RECEIVABLES	1	--	--	11
NOTES RECEIVABLE	--	--	--	66
INVESTMENTS	4,873	--	--	--
NOTES RECEIVABLE	--	377,224	169,885	528
LEASES RECEIVABLE	--	--	--	300
CAPITAL ASSETS (NOTE 5)				
LAND	2,557	--	--	6,505
BUILDING & IMPROVEMENTS (NET)	13,418	--	--	21,051
MACHINERY & EQUIPMENT (NET)	631	--	--	2,959
INFRASTRUCTURE (NET)	--	--	--	--
INTANGIBLE ASSETS (NET)	152	--	--	--
CONSTRUCTION IN PROGRESS	40	--	--	120
OTHER NONCURRENT ASSETS	453	--	--	68
TOTAL NON-CURRENT ASSETS	24,902	377,224	169,885	33,046
TOTAL ASSETS	93,111	620,078	294,458	46,922
DEFERRED OUTFLOWS OF RESOURCES				
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	1,893	--	--	--
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	8,206	--	--	--
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,099	--	--	--
LIABILITIES				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	1,997	41	--	409
ACCRUED INTEREST	--	--	--	--
DUE TO OTHER FUNDS	--	10	--	670
AMOUNTS HELD IN CUSTODY FOR OTHERS	8	--	--	--
UNEARNED REVENUES	7,035	--	--	152
OTHER CURRENT LIABILITIES	454	--	--	3
CURRENT PORTION OF LONG-TERM LIABILITIES:				
COMPENSATED ABSENCES PAYABLE	250	--	--	--
CAPITAL LEASE OBLIGATIONS	--	--	--	--
NOTES PAYABLE	14	--	--	--
BONDS PAYABLE	--	--	--	--
OPEB LIABILITY	521	--	--	--
TOTAL CURRENT LIABILITIES	10,279	51	--	1,234
NONCURRENT LIABILITIES:				
NONCURRENT PORTION OF LONG-TERM LIABILITIES:				
COMPENSATED ABSENCES PAYABLE	1,170	--	--	--
CAPITAL LEASE OBLIGATIONS	--	--	--	--
NOTES PAYABLE	719	--	--	--
BONDS PAYABLE	--	--	--	--
OPEB LIABILITY	23,287	--	--	--
NET PENSION LIABILITY	47,235	--	--	--
TOTAL NON-CURRENT LIABILITIES	72,411	--	--	--
TOTAL LIABILITIES	82,690	51	--	1,234
DEFERRED INFLOWS OF RESOURCES				
DEFERRED AMOUNTS ON DEBT REFUNDING	--	--	--	--
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	2,479	--	--	--
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	2,137	--	--	--
TOTAL DEFERRED INFLOWS OF RESOURCES	4,616	--	--	--
NET POSITION				
NET INVESTMENT IN CAPITAL ASSETS	16,798	--	--	30,635
RESTRICTED FOR OTHER PURPOSES	3,348	--	--	1,438
UNRESTRICTED	(4,242)	620,027	294,458	13,615
TOTAL NET POSITION	\$ 15,904	\$ 620,027	\$ 294,458	\$ 45,688

State of Louisiana

LOUISIANA FEDERAL PROPERTY ASSISTANCE AGENCY	LOUISIANA GULF OPPORTUNITY ZONE LOAN FUND	LOUISIANA PROPERTY ASSISTANCE AGENCY	LOUISIANA TRANSPORTATION AUTHORITY	PRISON ENTERPRISES	TOTAL NONMAJOR ENTERPRISE FUNDS
\$ 2,656	\$ --	\$ 3,282	\$ --	\$ 1,975	\$ 397,272
--	--	--	--	--	17,667
447	--	225	--	3,427	8,986
--	--	--	--	--	100
--	--	--	--	--	834
--	--	--	--	--	1
344	--	--	--	6,540	6,885
--	--	--	--	9	668
--	12,867	--	--	--	48,811
--	--	--	--	--	60
<u>3,447</u>	<u>12,867</u>	<u>3,507</u>	<u>--</u>	<u>11,951</u>	<u>481,284</u>
--	--	--	257	--	4,258
--	--	--	79	--	293
--	--	--	341	--	353
--	--	--	--	--	66
--	--	--	--	--	4,873
--	113,464	--	--	--	661,101
--	--	--	--	--	300
--	--	526	--	--	9,588
519	--	396	667	685	36,736
47	--	51	--	5,356	9,044
--	--	--	291,514	--	291,514
--	--	--	--	--	152
--	--	--	--	78	238
--	--	--	--	--	521
<u>566</u>	<u>113,464</u>	<u>973</u>	<u>292,858</u>	<u>6,119</u>	<u>1,019,037</u>
<u>4,013</u>	<u>126,331</u>	<u>4,480</u>	<u>292,858</u>	<u>18,070</u>	<u>1,500,321</u>
109	--	519	--	938	3,459
187	--	726	--	1,589	10,708
<u>296</u>	<u>--</u>	<u>1,245</u>	<u>--</u>	<u>2,527</u>	<u>14,167</u>
275	--	1,140	6	2,677	6,545
--	--	--	1,960	--	1,960
--	--	--	--	--	680
--	--	--	--	--	8
--	--	--	--	1	7,188
--	--	2	--	--	459
2	--	11	--	35	298
--	--	--	--	23	23
--	--	146	--	--	160
--	--	--	2,767	--	2,767
80	--	126	--	466	1,193
<u>357</u>	<u>--</u>	<u>1,425</u>	<u>4,733</u>	<u>3,202</u>	<u>21,281</u>
26	--	117	--	369	1,682
--	--	--	--	37	37
--	--	519	--	--	1,238
--	--	--	166,033	--	166,033
1,841	--	4,175	--	13,172	42,475
987	--	3,982	--	10,532	62,736
<u>2,854</u>	<u>--</u>	<u>8,793</u>	<u>166,033</u>	<u>24,110</u>	<u>274,201</u>
<u>3,211</u>	<u>--</u>	<u>10,218</u>	<u>170,766</u>	<u>27,312</u>	<u>295,482</u>
--	--	--	6,046	--	6,046
291	--	329	--	1,165	4,264
145	--	709	--	628	3,619
<u>436</u>	<u>--</u>	<u>1,038</u>	<u>6,046</u>	<u>1,793</u>	<u>13,929</u>
566	--	973	117,335	6,119	172,426
--	--	--	--	--	4,786
96	126,331	(6,504)	(1,289)	(14,627)	1,027,865
<u>\$ 662</u>	<u>\$ 126,331</u>	<u>\$ (5,531)</u>	<u>\$ 116,046</u>	<u>\$ (8,508)</u>	<u>\$ 1,205,077</u>

State of Louisiana

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

NONMAJOR ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BOARDS & COMMISSIONS	CLEAN WATER STATE REVOLVING LOAN FUND	DRINKING WATER REVOLVING LOAN FUND	LOUISIANA AGRICULTURAL FINANCE AUTHORITY
OPERATING REVENUES:				
SALES OF COMMODITIES & SERVICES	\$ 1,412	\$ --	\$ --	\$ --
ASSESSMENTS	4,696	--	--	--
USE OF MONEY & PROPERTY	30	10,030	8,792	3,935
LICENSES, PERMITS & FEES	36,858	--	--	--
FEDERAL GRANTS & CONTRACTS	63	863	--	--
OTHER	3,578	1,899	859	24
TOTAL OPERATING REVENUES	46,637	12,792	9,651	3,959
OPERATING EXPENSES:				
COST OF SALES & SERVICES	15,644	2,039	3,914	2,299
ADMINISTRATIVE	28,353	--	--	807
DEPRECIATION	684	--	--	2,607
AMORTIZATION	118	--	--	--
TOTAL OPERATING EXPENSES	44,799	2,039	3,914	5,713
OPERATING INCOME (LOSS)	1,838	10,753	5,737	(1,754)
NONOPERATING REVENUES (EXPENSES)				
INTERGOVERNMENTAL REVENUES	13	--	--	--
INTERGOVERNMENTAL EXPENSES	--	--	--	--
GAIN ON SALE OF CAPITAL ASSETS	--	--	--	98
LOSS ON SALE OF CAPITAL ASSETS	(95)	--	--	(461)
FEDERAL GRANTS	--	--	--	202
INTEREST EXPENSE	--	--	--	--
OTHER REVENUES	3,192	--	--	100
OTHER EXPENSES	(2,213)	--	(14)	(10)
TOTAL NONOPERATING REVENUES (EXPENSES)	897	--	(14)	(71)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	2,735	10,753	5,723	(1,825)
CAPITAL CONTRIBUTIONS	--	16,302	14,387	--
TRANSFERS IN	13	--	--	1,115
TRANSFERS OUT	--	(2,061)	--	--
CHANGE IN NET POSITION	2,748	24,994	20,110	(710)
TOTAL NET POSITION - BEGINNING AS RESTATED	13,156	595,033	274,348	46,398
TOTAL NET POSITION - ENDING	\$ 15,904	\$ 620,027	\$ 294,458	\$ 45,688

State of Louisiana

LOUISIANA FEDERAL PROPERTY ASSISTANCE AGENCY	LOUISIANA GULF OPPORTUNITY ZONE LOAN FUND	LOUISIANA PROPERTY ASSISTANCE AGENCY	LOUISIANA TRANSPORTATION AUTHORITY	PRISON ENTERPRISES	TOTAL NONMAJOR ENTERPRISE FUNDS
\$ 1,796	\$ --	\$ 8,390	\$ --	\$ 27,155	\$ 38,753
--	--	--	--	--	4,696
--	--	--	--	--	22,787
--	--	--	5,367	--	42,225
--	--	--	--	--	926
52	--	--	--	--	6,412
<u>1,848</u>	<u>--</u>	<u>8,390</u>	<u>5,367</u>	<u>27,155</u>	<u>115,799</u>
603	--	2,333	--	14,220	41,052
1,193	--	4,081	25	10,001	44,460
28	--	45	9,428	735	13,527
--	--	--	--	--	118
<u>1,824</u>	<u>--</u>	<u>6,459</u>	<u>9,453</u>	<u>24,956</u>	<u>99,157</u>
<u>24</u>	<u>--</u>	<u>1,931</u>	<u>(4,086)</u>	<u>2,199</u>	<u>16,642</u>
--	--	--	--	--	13
--	--	--	--	(1,213)	(1,213)
--	--	--	--	261	359
--	--	--	(41)	(707)	(1,304)
--	--	--	--	--	202
--	--	(5)	(4,751)	--	(4,756)
69	--	56	51	226	3,694
--	--	--	--	(167)	(2,404)
<u>69</u>	<u>--</u>	<u>51</u>	<u>(4,741)</u>	<u>(1,600)</u>	<u>(5,409)</u>
93	--	1,982	(8,827)	599	11,233
--	--	--	--	--	30,689
--	--	--	8,114	--	9,242
--	(11,248)	--	(5,344)	--	(18,653)
93	(11,248)	1,982	(6,057)	599	32,511
<u>569</u>	<u>137,579</u>	<u>(7,513)</u>	<u>122,103</u>	<u>(9,107)</u>	<u>1,172,566</u>
<u>\$ 662</u>	<u>\$ 126,331</u>	<u>\$ (5,531)</u>	<u>\$ 116,046</u>	<u>\$ (8,508)</u>	<u>\$ 1,205,077</u>

State of Louisiana

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BOARDS & COMMISSIONS	CLEAN WATER STATE REVOLVING LOAN FUND	DRINKING WATER REVOLVING LOAN FUND	LOUISIANA AGRICULTURAL FINANCE AUTHORITY
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS	\$ 43,162	\$ --	\$ --	\$ 3,703
RECEIPTS FROM INTERFUND SERVICES PROVIDED	--	--	--	--
RECEIPTS OF PRINCIPAL/INTEREST FROM LOAN PROGRAMS	--	25,847	18,806	298
OTHER OPERATING RECEIPTS	2,951	5,950	--	115
PAYMENTS TO SUPPLIERS & SERVICE PROVIDERS	(20,914)	(151)	--	(2,161)
PAYMENTS FOR LOANS MADE UNDER LOAN PROGRAMS	(45)	(67,411)	(29,340)	--
PAYMENTS TO EMPLOYEES FOR SERVICES	(23,017)	--	--	--
PAYMENTS FOR INTERFUND SERVICES USED	--	--	--	(1,396)
OTHER OPERATING PAYMENTS	(105)	--	--	--
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>2,032</u>	<u>(35,765)</u>	<u>(10,534)</u>	<u>559</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
PROCEEDS FROM THE ISSUANCE OF NON-CAPITAL DEBT	--	--	3,200	--
RECEIPTS FROM OPERATING GRANTS	--	--	--	202
RECEIPTS FOR PRINCIPAL AND INTEREST DEBT SERVICE	--	--	--	--
RECEIPTS FROM OTHER FUNDS	4,020	--	--	310
PAYMENTS FOR PRINCIPAL ON NON-CAPITAL DEBT	--	--	(3,200)	--
PAYMENTS FOR INTEREST ON NON-CAPITAL DEBT	--	--	(14)	--
PAYMENTS FOR GRANTS AND SUBSIDIES	--	--	--	(771)
PAYMENTS TO OTHER FUNDS	(3,638)	(2,068)	--	(481)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>382</u>	<u>(2,068)</u>	<u>(14)</u>	<u>(740)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
RECEIPTS FROM CAPITAL GRANTS	--	16,301	14,387	--
PROCEEDS FROM THE SALE OF CAPITAL ASSETS	--	--	--	1,009
PAYMENTS TO ACQUIRE, CONSTRUCT, & IMPROVE CAPITAL ASSETS	(385)	--	--	(718)
PAYMENTS FOR PRINCIPAL ON CAPITAL DEBT	--	--	--	--
PAYMENTS FOR INTEREST ON CAPITAL DEBT	--	--	--	--
NET CASH PROVIDED (USED) FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(385)</u>	<u>16,301</u>	<u>14,387</u>	<u>291</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
PURCHASES OF INVESTMENTS	(10,795)	--	--	--
PROCEEDS FROM THE SALE OF INVESTMENTS	10,082	--	--	--
INTEREST AND DIVIDENDS	588	--	--	--
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(125)</u>	<u>--</u>	<u>--</u>	<u>--</u>
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	1,904	(21,532)	3,839	110
CASH & CASH EQUIVALENTS AT BEGINNING OF YEAR AS RESTATED	49,333	237,714	108,988	13,004
CASH & CASH EQUIVALENTS AT END OF YEAR	<u>\$ 51,237</u>	<u>\$ 216,182</u>	<u>\$ 112,827</u>	<u>\$ 13,114</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME (LOSS)	\$ 1,838	\$ 10,753	\$ 5,737	\$ (1,754)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION/AMORTIZATION	802	--	--	2,607
NONEMPLOYER CONTRIBUTING ENTITY REVENUE	--	--	--	--
OTHER	28	--	--	--
CHANGES IN ASSETS AND LIABILITIES:				
(INCREASE)/DECREASE IN ACCOUNTS RECEIVABLE	(200)	(213)	(315)	61
(INCREASE)/DECREASE IN DUE FROM OTHER FUNDS	(6)	--	--	(354)
(INCREASE)/DECREASE IN PREPAYMENTS	(470)	--	--	--
(INCREASE)/DECREASE IN INVENTORIES	2	--	--	--
(INCREASE)/DECREASE IN OTHER ASSETS	(6)	(46,315)	(15,956)	345
(INCREASE)/DECREASE IN DEFERRED OUTFLOWS RELATED TO OPEB	(1,574)	--	--	--
(INCREASE)/DECREASE IN DEFERRED OUTFLOWS RELATED TO PENSIONS	1,651	--	--	--
INCREASE/(DECREASE) IN ACCOUNTS PAYABLE & ACCRUALS	(33)	10	--	91
INCREASE/(DECREASE) IN COMPENSATED ABSENCES	111	--	--	--
INCREASE/(DECREASE) IN DUE TO OTHER FUNDS	(12)	--	--	(589)
INCREASE/(DECREASE) IN UNEARNED REVENUES	(468)	--	--	152
INCREASE/(DECREASE) IN TOTAL OPEB LIABILITY	803	--	--	--
INCREASE/(DECREASE) IN NET PENSION LIABILITY	(745)	--	--	--
INCREASE/(DECREASE) IN OTHER LIABILITIES	177	--	--	--
INCREASE/(DECREASE) IN DEFERRED INFLOWS RELATED TO OPEB	856	--	--	--
INCREASE/(DECREASE) IN DEFERRED INFLOWS RELATED TO PENSIONS	(722)	--	--	--
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 2,032</u>	<u>\$ (35,765)</u>	<u>\$ (10,534)</u>	<u>\$ 559</u>

(Continued)

State of Louisiana

LOUISIANA FEDERAL PROPERTY ASSISTANCE AGENCY	LOUISIANA GULF OPPORTUNITY ZONE LOAN FUND	LOUISIANA PROPERTY ASSISTANCE AGENCY	LOUISIANA TRANSPORTATION AUTHORITY	PRISON ENTERPRISES	TOTAL NONMAJOR ENTERPRISE FUNDS
\$ 1,428	\$ --	\$ 6,580	\$ 5,395	\$ 26,252	\$ 86,520
52	--	1,443	--	--	1,495
--	--	--	--	--	44,951
5	--	133	--	--	9,154
(1,542)	--	(4,375)	(28)	(19,685)	(48,856)
--	--	--	--	--	(96,796)
(320)	--	(1,853)	--	(6,439)	(31,629)
(136)	--	--	--	--	(1,532)
--	--	--	--	--	(105)
<u>(513)</u>	<u>--</u>	<u>1,928</u>	<u>5,367</u>	<u>128</u>	<u>(36,798)</u>
--	--	--	--	--	3,200
--	--	--	--	--	202
--	11,249	--	--	--	11,249
--	--	--	8,114	--	12,444
--	--	--	--	--	(3,200)
--	--	--	--	--	(14)
--	--	--	--	--	(771)
--	(11,249)	--	(5,344)	--	(22,780)
<u>--</u>	<u>--</u>	<u>--</u>	<u>2,770</u>	<u>--</u>	<u>330</u>
--	--	--	--	--	30,688
--	--	--	--	403	1,412
--	--	--	--	(1,011)	(2,114)
--	--	--	(2,790)	(9)	(2,799)
--	--	--	(5,301)	--	(5,301)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(8,091)</u>	<u>(617)</u>	<u>21,886</u>
--	--	--	(13,519)	--	(24,314)
--	--	--	13,460	--	23,542
64	--	36	52	66	806
<u>64</u>	<u>--</u>	<u>36</u>	<u>(7)</u>	<u>66</u>	<u>34</u>
(449)	--	1,964	39	(423)	(14,548)
<u>3,105</u>	<u>--</u>	<u>1,318</u>	<u>218</u>	<u>2,398</u>	<u>416,078</u>
<u>\$ 2,656</u>	<u>\$ --</u>	<u>\$ 3,282</u>	<u>\$ 257</u>	<u>\$ 1,975</u>	<u>\$ 401,530</u>
\$ 24	\$ --	\$ 1,931	\$ (4,086)	\$ 2,199	\$ 16,642
28	--	45	9,428	735	13,645
--	--	--	--	2	2
--	--	500	--	(1,359)	(831)
(323)	--	(12)	3	(897)	(1,896)
--	--	--	24	--	(336)
--	--	--	--	1	(469)
(303)	--	--	--	9	(292)
--	--	--	--	--	(61,932)
(4)	--	(386)	--	(551)	(2,515)
(33)	--	194	--	168	1,980
223	--	(279)	--	1	13
--	--	15	--	(81)	45
2	--	--	(2)	--	(601)
--	--	--	--	(6)	(322)
(233)	--	402	--	329	1,301
(8)	--	(1,021)	--	(703)	(2,477)
--	--	--	--	(12)	165
178	--	111	--	200	1,345
<u>(64)</u>	<u>--</u>	<u>428</u>	<u>--</u>	<u>93</u>	<u>(265)</u>
<u>\$ (513)</u>	<u>\$ --</u>	<u>\$ 1,928</u>	<u>\$ 5,367</u>	<u>\$ 128</u>	<u>\$ (36,798)</u>

State of Louisiana

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

	2019
LOUISIANA AGRICULTURAL FINANCE AUTHORITY	
GAIN ON DISPOSAL OF CAPITAL ASSETS	99
LOSS ON DISPOSAL OF CAPITAL ASSETS	(461)
LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	
LOSS ON DISPOSAL OF CAPITAL ASSETS	(95)
LOUISIANA TRANSPORTATION AUTHORITY	
LOSS ON DISPOSAL OF CAPITAL ASSETS	(41)
PRISON ENTERPRISES	
GAIN ON DISPOSAL OF CAPITAL ASSETS	261
LOSS ON DISPOSAL OF CAPITAL ASSETS	(707)

(Concluded)



State of Louisiana

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	DIVISION OF ADMINISTRATIVE LAW	LOUISIANA CORRECTIONAL FACILITIES CORPORATION	OFFICE FACILITIES CORPORATION
ASSETS			
CURRENT ASSETS:			
CASH & CASH EQUIVALENTS	\$ 1,175	\$ 4	\$ 339
INVESTMENTS	--	467	9,368
RESTRICTED INVESTMENTS	--	--	16,255
RECEIVABLES (NET)	--	1	--
DUE FROM OTHER FUNDS	195	--	--
INVENTORIES	--	--	--
PREPAYMENTS	--	--	--
TOTAL CURRENT ASSETS	<u>1,370</u>	<u>472</u>	<u>25,962</u>
NON-CURRENT ASSETS:			
RESTRICTED ASSETS			
INVESTMENTS	--	2,406	--
INVESTMENTS	--	--	18,096
CAPITAL ASSETS (NOTE 5)			
LAND	--	--	301
MACHINERY & EQUIPMENT (NET)	48	--	--
TOTAL NON-CURRENT ASSETS	<u>48</u>	<u>2,406</u>	<u>18,397</u>
TOTAL ASSETS	<u>1,418</u>	<u>2,878</u>	<u>44,359</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	710	--	--
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	2,348	--	--
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>3,058</u>	<u>--</u>	<u>--</u>
LIABILITIES			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE	260	--	--
DUE TO OTHER FUNDS	5	--	--
UNEARNED REVENUES	74	--	96
OTHER CURRENT LIABILITIES	--	--	--
CURRENT PORTION OF LONG-TERM LIABILITIES:			
CONTRACTS PAYABLE	--	--	--
COMPENSATED ABSENCES PAYABLE	40	--	--
NOTES PAYABLE	--	--	--
OPEB LIABILITY	152	--	--
TOTAL CURRENT LIABILITIES	<u>531</u>	<u>--</u>	<u>96</u>
NONCURRENT LIABILITIES:			
NONCURRENT PORTION OF LONG-TERM LIABILITIES:			
COMPENSATED ABSENCES PAYABLE	308	--	--
NOTES PAYABLE	--	--	--
OPEB LIABILITY	6,489	--	--
NET PENSION LIABILITY	13,239	--	--
TOTAL NON-CURRENT LIABILITIES	<u>20,036</u>	<u>--</u>	<u>--</u>
TOTAL LIABILITIES	<u>20,567</u>	<u>--</u>	<u>96</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	502	--	--
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	179	--	--
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>681</u>	<u>--</u>	<u>--</u>
NET POSITION			
NET INVESTMENT IN CAPITAL ASSETS	48	--	301
RESTRICTED FOR DEBT SERVICE	--	2,406	16,255
UNRESTRICTED	(16,820)	472	27,707
TOTAL NET POSITION	<u>\$ (16,772)</u>	<u>\$ 2,878</u>	<u>\$ 44,263</u>

State of Louisiana

	OFFICE OF AIRCRAFT SERVICES	OFFICE OF STATE PROCUREMENT	OFFICE OF TECHNOLOGY SERVICES	TOTAL INTERNAL SERVICE FUNDS
\$	605	\$ 5,149	\$ 9,665	\$ 16,937
	--	--	--	9,835
	--	--	--	16,255
	1,006	1	79,182	80,190
	--	--	--	195
	135	--	5,197	5,332
	--	--	6,354	6,354
	<u>1,746</u>	<u>5,150</u>	<u>100,398</u>	<u>135,098</u>
	--	--	--	2,406
	--	--	--	18,096
	--	--	--	301
	--	--	15,250	15,298
	--	--	15,250	36,101
	<u>1,746</u>	<u>5,150</u>	<u>115,648</u>	<u>171,199</u>
	45	712	5,873	7,340
	75	3,228	25,335	30,986
	<u>120</u>	<u>3,940</u>	<u>31,208</u>	<u>38,326</u>
	395	344	20,166	21,165
	--	--	31,000	31,005
	--	--	11,657	11,827
	--	--	199	199
	--	--	15,000	15,000
	11	58	458	567
	--	--	3,657	3,657
	24	155	2,045	2,376
	<u>430</u>	<u>557</u>	<u>84,182</u>	<u>85,796</u>
	18	441	5,512	6,279
	--	--	8,153	8,153
	640	8,318	119,171	134,618
	337	17,251	167,188	198,015
	<u>995</u>	<u>26,010</u>	<u>300,024</u>	<u>347,065</u>
	<u>1,425</u>	<u>26,567</u>	<u>384,206</u>	<u>432,861</u>
	54	851	12,732	14,139
	165	267	2,405	3,016
	<u>219</u>	<u>1,118</u>	<u>15,137</u>	<u>17,155</u>
	--	--	15,250	15,599
	--	--	--	18,661
	222	(18,595)	(267,737)	(274,751)
\$	<u>222</u>	<u>(18,595)</u>	<u>(252,487)</u>	<u>(240,491)</u>

State of Louisiana

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	DIVISION OF ADMINISTRATIVE LAW	LOUISIANA CORRECTIONAL FACILITIES CORPORATION	OFFICE FACILITIES CORPORATION
OPERATING REVENUES:			
SALES OF COMMODITIES & SERVICES	\$ 7,284	\$ --	\$ --
USE OF MONEY & PROPERTY	--	--	30,447
LICENSES, PERMITS & FEES	8	--	--
OTHER	--	--	--
TOTAL OPERATING REVENUES	<u>7,292</u>	<u>--</u>	<u>30,447</u>
OPERATING EXPENSES:			
COST OF SALES & SERVICES	1,166	35	--
ADMINISTRATIVE	6,232	23	25,930
DEPRECIATION	15	--	--
TOTAL OPERATING EXPENSES	<u>7,413</u>	<u>58</u>	<u>25,930</u>
OPERATING INCOME (LOSS)	<u>(121)</u>	<u>(58)</u>	<u>4,517</u>
NONOPERATING REVENUES (EXPENSES)			
INTEREST EXPENSE	--	--	(5)
OTHER REVENUES	30	66	1,213
OTHER EXPENSES	--	--	(481)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>30</u>	<u>66</u>	<u>727</u>
CHANGE IN NET POSITION	(91)	8	5,244
TOTAL NET POSITION - BEGINNING AS RESTATED	<u>(16,681)</u>	<u>2,870</u>	<u>39,019</u>
TOTAL NET POSITION - ENDING	<u>\$ (16,772)</u>	<u>\$ 2,878</u>	<u>\$ 44,263</u>

State of Louisiana

	OFFICE OF AIRCRAFT SERVICES	OFFICE OF STATE PROCUREMENT	OFFICE OF TECHNOLOGY SERVICES	TOTAL INTERNAL SERVICE FUNDS
\$	3,035	\$ 7,778	\$ 391,752	\$ 409,849
	--	--	--	30,447
	--	3,202	--	3,210
	<u>3</u>	<u>477</u>	<u>--</u>	<u>480</u>
	<u>3,038</u>	<u>11,457</u>	<u>391,752</u>	<u>443,986</u>
	1,651	--	41,568	44,420
	356	15,612	307,250	355,403
	<u>--</u>	<u>--</u>	<u>4,143</u>	<u>4,158</u>
	<u>2,007</u>	<u>15,612</u>	<u>352,961</u>	<u>403,981</u>
	<u>1,031</u>	<u>(4,155)</u>	<u>38,791</u>	<u>40,005</u>
	--	--	(1,872)	(1,877)
	6	124	--	1,439
	<u>--</u>	<u>--</u>	<u>(2)</u>	<u>(483)</u>
	<u>6</u>	<u>124</u>	<u>(1,874)</u>	<u>(921)</u>
	1,037	(4,031)	36,917	39,084
	<u>(815)</u>	<u>(14,564)</u>	<u>(289,404)</u>	<u>(279,575)</u>
\$	<u><u>222</u></u>	\$ <u><u>(18,595)</u></u>	\$ <u><u>(252,487)</u></u>	\$ <u><u>(240,491)</u></u>

State of Louisiana

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	DIVISION OF ADMINISTRATIVE LAW	LOUISIANA CORRECTIONAL FACILITIES CORPORATION	OFFICE FACILITIES CORPORATION
CASH FLOWS FROM OPERATING ACTIVITIES:			
RECEIPTS FROM CUSTOMERS	\$ --	\$ --	\$ 30,447
RECEIPTS FROM INTERFUND SERVICES PROVIDED	7,191	--	--
OTHER OPERATING RECEIPTS	--	--	--
PAYMENTS TO SUPPLIERS & SERVICE PROVIDERS	(1,193)	(22)	(25,930)
PAYMENTS TO EMPLOYEES FOR SERVICES	(6,236)	--	--
PAYMENTS FOR INTERFUND SERVICES USED	--	--	--
OTHER OPERATING PAYMENTS	--	(36)	--
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(238)</u>	<u>(58)</u>	<u>4,517</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
RECEIPTS FROM OTHER FUNDS	30	--	--
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>30</u>	<u>--</u>	<u>--</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
PURCHASES OF INVESTMENTS	--	(5,714)	(5,835)
PROCEEDS FROM THE SALE OF INVESTMENTS	--	5,671	--
INTEREST AND DIVIDENDS	--	66	1,213
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>--</u>	<u>23</u>	<u>(4,622)</u>
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	(208)	(35)	(105)
CASH & CASH EQUIVALENTS AT BEGINNING OF YEAR AS RESTATED	<u>1,383</u>	<u>39</u>	<u>444</u>
CASH & CASH EQUIVALENTS AT END OF YEAR	\$ <u>1,175</u>	\$ <u>4</u>	\$ <u>339</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
OPERATING INCOME (LOSS)	\$ (121)	\$ (58)	\$ 4,517
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
DEPRECIATION/AMORTIZATION	15	--	--
OTHER	--	--	--
CHANGES IN ASSETS AND LIABILITIES:			
(INCREASE)/DECREASE IN ACCOUNTS RECEIVABLE	--	--	763
(INCREASE)/DECREASE IN DUE FROM OTHER FUNDS	(126)	--	--
(INCREASE)/DECREASE IN PREPAYMENTS	--	--	5
(INCREASE)/DECREASE IN INVENTORIES	--	--	--
(INCREASE)/DECREASE IN OTHER ASSETS	--	--	(633)
(INCREASE)/DECREASE IN DEFERRED OUTFLOWS RELATED TO OPEB	(546)	--	--
(INCREASE)/DECREASE IN DEFERRED OUTFLOWS RELATED TO PENSIONS	(506)	--	--
INCREASE/(DECREASE) IN ACCOUNTS PAYABLE & ACCRUALS	(22)	--	(77)
INCREASE/(DECREASE) IN COMPENSATED ABSENCES	(24)	--	--
INCREASE/(DECREASE) IN UNEARNED REVENUES	20	--	(58)
INCREASE/(DECREASE) IN TOTAL OPEB LIABILITY	559	--	--
INCREASE/(DECREASE) IN NET PENSION LIABILITY	541	--	--
INCREASE/(DECREASE) IN OTHER LIABILITIES	--	--	--
INCREASE/(DECREASE) IN DEFERRED INFLOWS RELATED TO OPEB	181	--	--
INCREASE/(DECREASE) IN DEFERRED INFLOWS RELATED TO PENSIONS	(209)	--	--
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ <u>(238)</u>	\$ <u>(58)</u>	\$ <u>4,517</u>

State of Louisiana

OFFICE OF AIRCRAFT SERVICES	OFFICE OF STATE PROCUREMENT	OFFICE OF TECHNOLOGY SERVICES	TOTAL INTERNAL SERVICE FUNDS
\$ 115	\$ 3,202	\$ 1,113	\$ 34,877
2,094	7,778	318,901	335,964
3	--	2,176	2,179
(1,658)	(101)	(220,124)	(249,028)
(194)	(8,401)	(82,451)	(97,282)
--	(1,743)	(17,733)	(19,476)
--	--	--	(36)
<u>360</u>	<u>735</u>	<u>1,882</u>	<u>7,198</u>
--	479	--	509
--	479	--	509
--	--	--	(11,549)
--	--	--	5,671
<u>6</u>	<u>123</u>	<u>94</u>	<u>1,502</u>
<u>6</u>	<u>123</u>	<u>94</u>	<u>(4,376)</u>
366	1,337	1,976	3,331
<u>239</u>	<u>3,812</u>	<u>7,689</u>	<u>13,606</u>
<u>\$ 605</u>	<u>\$ 5,149</u>	<u>\$ 9,665</u>	<u>\$ 16,937</u>
\$ 1,031	\$ (4,155)	\$ 38,791	\$ 40,005
--	--	4,143	4,158
--	(669)	(23)	(692)
(827)	144	(34,560)	(34,480)
--	--	--	(126)
--	--	(2,489)	(2,484)
130	--	(903)	(773)
--	--	--	(633)
(24)	(592)	(4,073)	(5,235)
(2)	5,362	(690)	4,164
184	13	(1,066)	(968)
2	2	198	178
--	--	4,100	4,062
11	526	1,219	2,315
6	(26)	(2,107)	(1,586)
--	--	(1,295)	(1,295)
11	275	4,539	5,006
<u>(162)</u>	<u>(145)</u>	<u>(3,902)</u>	<u>(4,418)</u>
<u>\$ 360</u>	<u>\$ 735</u>	<u>\$ 1,882</u>	<u>\$ 7,198</u>

State of Louisiana

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PENSION TRUST FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM	LOUISIANA STATE POLICE RETIREMENT SYSTEM	TEACHERS' RETIREMENT SYSTEM OF LOUISIANA	TOTAL PENSION TRUST FUNDS
ASSETS					
CASH & CASH EQUIVALENTS	\$ 53,388	\$ 134,308	\$ 1,661	\$ 196,030	\$ 385,387
RECEIVABLES:					
EMPLOYER CONTRIBUTIONS	14,344	55,154	2,145	189,827	261,470
MEMBER CONTRIBUTIONS	2,479	12,145	275	58,664	73,563
INVESTMENT PROCEEDS	1,050	46,660	--	2,418,565	2,466,275
INTEREST & DIVIDENDS	3,000	48,992	508	51,206	103,706
OTHER	603	3,964	--	14,299	18,866
TOTAL RECEIVABLES	21,476	166,915	2,928	2,732,561	2,923,880
INVESTMENTS (AT FAIR VALUE):					
SHORT-TERM INVESTMENTS	38,005	128,454	41,788	905,938	1,114,185
U.S. GOVERNMENT AND AGENCY OBLIGATIONS	149,171	208,595	18,044	1,370,934	1,746,744
BONDS - DOMESTIC	178,414	635,716	117,343	1,012,713	1,944,186
BONDS - INTERNATIONAL	115,380	917,117	28,145	1,357,674	2,418,316
EQUITIES - DOMESTIC	490,836	2,567,937	391,709	6,270,702	9,721,184
EQUITIES - INTERNATIONAL	562,996	3,772,924	176,849	3,579,313	8,092,082
ALTERNATIVE INVESTMENTS	338,459	3,333,310	115,926	7,219,278	11,006,973
COLLATERAL HELD UNDER SECURITIES LENDING PROGRAM	101,205	1,350,819	68,670	3,034,733	4,555,427
INVESTMENTS (AT CONTRACT VALUE):					
SYNTHETIC GUARANTEED INVESTMENT CONTRACT	--	513,951	--	--	513,951
TOTAL INVESTMENTS	1,974,466	13,428,823	958,474	24,751,285	41,113,048
OTHER ASSETS	241	--	1	--	242
PROPERTY PLANT AND EQUIPMENT (NET)	3,302	5,853	1,200	3,738	14,093
TOTAL ASSETS	2,052,873	13,735,899	964,264	27,683,614	44,436,650
DEFERRED OUTFLOWS OF RESOURCES					
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	223	533	30	1,123	1,909
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	--	--	154	2,115	2,269
TOTAL DEFERRED OUTFLOWS OF RESOURCES	223	533	184	3,238	4,178
LIABILITIES					
ACCOUNTS PAYABLE	1,484	19,480	718	15,797	37,479
RETIREMENT BENEFITS PAYABLE	1,781	--	--	2,364	4,145
INVESTMENT COMMITMENTS PAYABLE	918	63,379	--	2,929,458	2,993,755
OBLIGATIONS UNDER SECURITIES LENDING PROGRAM	101,205	1,350,757	68,670	3,034,733	4,555,365
TOTAL OPEB LIABILITY	6,369	18,401	345	26,121	51,236
NET PENSION LIABILITY	--	--	1,109	14,946	16,055
REFUNDS PAYABLE	--	--	--	6,175	6,175
OTHER LIABILITIES	--	--	178	1,592	1,770
TOTAL LIABILITIES	111,757	1,452,017	71,020	6,031,186	7,665,980
DEFERRED INFLOWS OF RESOURCES					
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	949	1,716	40	2,128	4,833
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	--	--	38	1,056	1,094
TOTAL DEFERRED INFLOWS OF RESOURCES	949	1,716	78	3,184	5,927
NET POSITION RESTRICTED FOR PENSIONS	\$ 1,940,390	\$ 12,282,699	\$ 893,350	\$ 21,652,482	\$ 36,768,921

State of Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM	LOUISIANA STATE POLICE RETIREMENT SYSTEM	TEACHERS' RETIREMENT SYSTEM OF LOUISIANA	TOTAL PENSION TRUST FUNDS
<u>ADDITIONS</u>					
CONTRIBUTIONS:					
EMPLOYER	\$ 83,577	\$ 769,629	\$ 42,082	\$ 1,219,162	\$ 2,114,450
MEMBER	22,654	160,339	7,193	341,399	531,585
NON-EMPLOYER	--	--	--	40,850	40,850
TOTAL CONTRIBUTIONS	<u>106,231</u>	<u>929,968</u>	<u>49,275</u>	<u>1,601,411</u>	<u>2,686,885</u>
INVESTMENT INCOME:					
NET INCREASE IN FAIR VALUE OF INVESTMENTS	79,156	67,710	28,201	662,129	837,196
INTEREST & DIVIDENDS	12,052	249,084	9,666	362,620	633,422
ALTERNATIVE INVESTMENT INCOME	2,786	218,185	--	295,023	515,994
LESS ALTERNATIVE INVESTMENT EXPENSES	--	(50,665)	--	(79,597)	(130,262)
SECURITIES LENDING INCOME	2,946	29,756	77	69,937	102,716
LESS SECURITIES LENDING EXPENSES	(2,582)	(24,352)	--	(55,938)	(82,872)
OTHER INVESTMENT INCOME	--	1,278	--	--	1,278
LESS INVESTMENT EXPENSES OTHER THAN ALTERNATIVE INVESTMENTS AND SECURITIES LENDING	<u>(6,023)</u>	<u>(38,081)</u>	<u>(2,460)</u>	<u>(44,943)</u>	<u>(91,507)</u>
NET INVESTMENT INCOME	88,335	452,915	35,484	1,209,231	1,785,965
OTHER INCOME	--	13,052	4,123	26,018	43,193
TOTAL ADDITIONS	<u>194,566</u>	<u>1,395,935</u>	<u>88,882</u>	<u>2,836,660</u>	<u>4,516,043</u>
<u>DEDUCTIONS</u>					
RETIREMENT BENEFITS	190,583	1,343,893	60,485	2,165,760	3,760,721
REFUNDS OF CONTRIBUTIONS	5,712	34,949	15	50,302	90,978
ADMINISTRATIVE EXPENSES	3,628	17,324	774	14,421	36,147
DEPRECIATION & AMORTIZATION EXPENSES	239	783	32	397	1,451
OTHER	127	--	535	--	662
TOTAL DEDUCTIONS	<u>200,289</u>	<u>1,396,949</u>	<u>61,841</u>	<u>2,230,880</u>	<u>3,889,959</u>
CHANGE IN NET POSITION	(5,723)	(1,014)	27,041	605,780	626,084
NET POSITION RESTRICTED FOR PENSIONS					
BEGINNING OF YEAR	<u>1,946,113</u>	<u>12,283,713</u>	<u>866,309</u>	<u>21,046,702</u>	<u>36,142,837</u>
END OF YEAR	<u>\$ 1,940,390</u>	<u>\$ 12,282,699</u>	<u>\$ 893,350</u>	<u>\$ 21,652,482</u>	<u>\$ 36,768,921</u>

State of Louisiana

COMBINING STATEMENT OF FIDUCIARY NET POSITION

INVESTMENT TRUST FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	EDUCATION EXCELLENCE LOCAL GOVERNMENT INVESTMENT TRUST FUND	LOUISIANA ASSET MANAGEMENT POOL *	TOTAL INVESTMENT TRUST FUNDS
ASSETS			
CASH & CASH EQUIVALENTS	\$ 14,482	\$ 7,357	\$ 21,839
RECEIVABLES:			
INTEREST & DIVIDENDS	64	1,090	1,154
OTHER	15,368	--	15,368
TOTAL RECEIVABLES	15,432	1,090	16,522
INVESTMENTS (AT FAIR VALUE):			
SHORT-TERM INVESTMENTS	--	873,387	873,387
U.S. GOVERNMENT AND AGENCY OBLIGATIONS	4,002	588,112	592,114
BONDS - DOMESTIC	5,995	--	5,995
REPURCHASE AGREEMENTS	--	376,977	376,977
OTHER INVESTMENTS	15,519	--	15,519
TOTAL INVESTMENTS	25,516	1,838,476	1,863,992
OTHER ASSETS	--	19	19
PROPERTY PLANT AND EQUIPMENT (NET)	--	29	29
TOTAL ASSETS	55,430	1,846,971	1,902,401
LIABILITIES			
ACCOUNTS PAYABLE	--	135	135
OTHER LIABILITIES	--	62	62
TOTAL LIABILITIES	--	197	197
NET POSITION HELD IN TRUST FOR INVESTMENT POOL PARTICIPANTS	\$ 55,430	\$ 1,846,774	\$ 1,902,204

* For the period ending December 31, 2018.

State of Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

INVESTMENT TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	EDUCATION EXCELLENCE LOCAL GOVERNMENT INVESTMENT TRUST FUND	LOUISIANA ASSET MANAGEMENT POOL *	TOTAL INVESTMENT TRUST FUNDS
<u>ADDITIONS</u>			
CONTRIBUTIONS:			
POOL PARTICIPANTS (DEPOSITS)	\$ 15,368	\$ 2,561,557	\$ 2,576,925
TOTAL CONTRIBUTIONS	<u>15,368</u>	<u>2,561,557</u>	<u>2,576,925</u>
INVESTMENT INCOME:			
NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS	854	(176)	678
INTEREST & DIVIDENDS	1,161	13,685	14,846
GAIN ON SALE OF INVESTMENTS	--	1	1
OTHER INVESTMENT INCOME	--	23,487	23,487
NET INVESTMENT INCOME	2,015	36,997	39,012
TOTAL ADDITIONS	<u>17,383</u>	<u>2,598,554</u>	<u>2,615,937</u>
<u>DEDUCTIONS</u>			
ADMINISTRATIVE EXPENSES	102	2,178	2,280
DISTRIBUTIONS TO POOL PARTICIPANTS	<u>14,704</u>	<u>2,235,550</u>	<u>2,250,254</u>
TOTAL DEDUCTIONS	<u>14,806</u>	<u>2,237,728</u>	<u>2,252,534</u>
CHANGE IN NET POSITION	2,577	360,826	363,403
NET POSITION HELD IN TRUST FOR INVESTMENT POOL PARTICIPANTS			
BEGINNING OF YEAR	<u>52,853</u>	<u>1,485,948</u>	<u>1,538,801</u>
END OF YEAR	\$ <u><u>55,430</u></u>	\$ <u><u>1,846,774</u></u>	\$ <u><u>1,902,204</u></u>

* For the period ending December 31, 2018.

State of Louisiana

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	ACHIEVING A BETTER LIFE EXPERIENCE IN LOUISIANA FUND *	LOUISIANA EDUCATION TUITION & SAVINGS FUND *	START K-12 PROGRAM *	TOTAL PRIVATE- PURPOSE TRUST FUNDS
ASSETS				
CASH & CASH EQUIVALENTS	\$ 27	\$ 17,616	\$ --	\$ 17,643
RECEIVABLES:				
INTEREST & DIVIDENDS	--	327	--	327
TOTAL RECEIVABLES	--	327	--	327
INVESTMENTS (AT FAIR VALUE):				
SHORT-TERM INVESTMENTS	--	115	--	115
U.S. GOVERNMENT AND AGENCY OBLIGATIONS	141	206,434	--	206,575
BONDS - DOMESTIC	146	165,804	3	165,953
EQUITIES - DOMESTIC	167	422,034	20	422,221
EQUITIES - INTERNATIONAL	--	31,643	1	31,644
TOTAL INVESTMENTS	454	826,030	24	826,508
TOTAL ASSETS	481	843,973	24	844,478
LIABILITIES				
ACCOUNTS PAYABLE	--	1,217	--	1,217
TOTAL LIABILITIES	--	1,217	--	1,217
NET POSITION HELD IN TRUST FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, AND OTHER GOVERNMENTS	\$ 481	\$ 842,756	\$ 24	\$ 843,261

* For the period ending December 31, 2018.

State of Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	ACHIEVING A BETTER LIFE EXPERIENCE IN LOUISIANA FUND *	LOUISIANA EDUCATION TUITION & SAVINGS FUND *	START K-12 PROGRAM *	TOTAL PRIVATE- PURPOSE TRUST FUNDS
<u>ADDITIONS</u>				
CONTRIBUTIONS:				
POOL PARTICIPANTS (DEPOSITS)	\$ 497	\$ 97,290	\$ 24	\$ 97,811
TOTAL CONTRIBUTIONS	497	97,290	24	97,811
INVESTMENT INCOME:				
NET DECREASE IN FAIR VALUE OF INVESTMENTS	(24)	(54,463)	--	(54,487)
INTEREST & DIVIDENDS	3	25,227	--	25,230
NET INVESTMENT LOSS	(21)	(29,236)	--	(29,257)
TOTAL ADDITIONS	476	68,054	24	68,554
<u>DEDUCTIONS</u>				
DISTRIBUTIONS TO POOL PARTICIPANTS	130	56,888	--	57,018
TOTAL DEDUCTIONS	130	56,888	--	57,018
CHANGE IN NET POSITION	346	11,166	24	11,536
NET POSITION HELD IN TRUST FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, AND OTHER GOVERNMENTS				
BEGINNING OF YEAR	135	831,590	--	831,725
END OF YEAR	\$ 481	\$ 842,756	\$ 24	\$ 843,261

* For the period ending December 31, 2018.

State of Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	ESCROW FUND	FREE SCHOOL FUND	INSURANCE TRUST FUND	MISCELLANEOUS AGENCY FUNDS
<u>ASSETS</u>				
CASH & CASH EQUIVALENTS	\$ 156,652	\$ 12,825	\$ 22,678	\$ 14,747
INVESTMENTS	237,212	18,954	38,803	--
RECEIVABLES	32,147	403	1,863	--
OTHER ASSETS	--	--	3,384	--
TOTAL ASSETS	<u>\$ 426,011</u>	<u>\$ 32,182</u>	<u>\$ 66,728</u>	<u>\$ 14,747</u>
<u>LIABILITIES</u>				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 356,232	\$ 32,017	\$ 66,085	\$ 14,747
OTHER LIABILITIES	69,779	165	643	--
TOTAL LIABILITIES	<u>\$ 426,011</u>	<u>\$ 32,182</u>	<u>\$ 66,728</u>	<u>\$ 14,747</u>

	NON-STATE ENTITIES OPEB FUND	PARISH ROYALTY FUND	PAYROLL CLEARING FUND	TOTAL AGENCY FUNDS
<u>ASSETS</u>				
CASH & CASH EQUIVALENTS	\$ 32,852	\$ 6,584	\$ 84,666	\$ 331,004
INVESTMENTS	--	--	--	294,969
RECEIVABLES	54,601	2,122	--	91,136
OTHER ASSETS	--	--	--	3,384
TOTAL ASSETS	<u>\$ 87,453</u>	<u>\$ 8,706</u>	<u>\$ 84,666</u>	<u>\$ 720,493</u>
<u>LIABILITIES</u>				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 85,619	\$ 8,706	\$ 84,666	\$ 648,072
OTHER LIABILITIES	1,834	--	--	72,421
TOTAL LIABILITIES	<u>\$ 87,453</u>	<u>\$ 8,706</u>	<u>\$ 84,666</u>	<u>\$ 720,493</u>

State of Louisiana

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BALANCE JULY 1, 2018	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2019
<u>ESCROW FUND *</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 144,175	\$ 1,374,124	\$ 1,361,647	\$ 156,652
INVESTMENTS	220,649	16,563	--	237,212
RECEIVABLES	<u>31,110</u>	<u>32,147</u>	<u>31,110</u>	<u>32,147</u>
TOTAL ASSETS	<u>\$ 395,934</u>	<u>\$ 1,422,834</u>	<u>\$ 1,392,757</u>	<u>\$ 426,011</u>
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 326,262	\$ 1,391,724	\$ 1,361,754	\$ 356,232
OTHER LIABILITIES	<u>69,672</u>	<u>69,779</u>	<u>69,672</u>	<u>69,779</u>
TOTAL LIABILITIES	<u>\$ 395,934</u>	<u>\$ 1,461,503</u>	<u>\$ 1,431,426</u>	<u>\$ 426,011</u>
<u>FREE SCHOOL FUND</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 2,418	\$ 10,815	\$ 408	\$ 12,825
INVESTMENTS	28,444	592	10,082	18,954
RECEIVABLES	<u>442</u>	<u>74</u>	<u>113</u>	<u>403</u>
TOTAL ASSETS	<u>\$ 31,304</u>	<u>\$ 11,481</u>	<u>\$ 10,603</u>	<u>\$ 32,182</u>
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 31,052	\$ 1,357	\$ 392	\$ 32,017
OTHER LIABILITIES	<u>252</u>	<u>165</u>	<u>252</u>	<u>165</u>
TOTAL LIABILITIES	<u>\$ 31,304</u>	<u>\$ 1,522</u>	<u>\$ 644</u>	<u>\$ 32,182</u>
<u>INSURANCE TRUST FUND</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 20,585	\$ 6,191	\$ 4,098	\$ 22,678
INVESTMENTS	38,468	19,748	19,413	38,803
RECEIVABLES	1,961	952	1,050	1,863
OTHER ASSETS	<u>482</u>	<u>3,181</u>	<u>279</u>	<u>3,384</u>
TOTAL ASSETS	<u>\$ 61,496</u>	<u>\$ 30,072</u>	<u>\$ 24,840</u>	<u>\$ 66,728</u>
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 61,452	\$ 17,826	\$ 13,193	\$ 66,085
OTHER LIABILITIES	<u>44</u>	<u>8,555</u>	<u>7,956</u>	<u>643</u>
TOTAL LIABILITIES	<u>\$ 61,496</u>	<u>\$ 26,381</u>	<u>\$ 21,149</u>	<u>\$ 66,728</u>

(Continued)

State of Louisiana

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BALANCE JULY 1, 2018	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2019
<u>MISCELLANEOUS AGENCY FUNDS</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 14,556	\$ 59,300	\$ 59,109	\$ 14,747
TOTAL ASSETS	\$ 14,556	\$ 59,300	\$ 59,109	\$ 14,747
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 14,556	\$ 59,300	\$ 59,109	\$ 14,747
TOTAL LIABILITIES	\$ 14,556	\$ 59,300	\$ 59,109	\$ 14,747
<u>NON-STATE ENTITIES OPEB FUND</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 12,648	\$ 246,137	\$ 225,933	\$ 32,852
RECEIVABLES	23,891	276,847	246,137	54,601
TOTAL ASSETS	\$ 36,539	\$ 522,984	\$ 472,070	\$ 87,453
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 34,492	\$ 276,848	\$ 225,721	\$ 85,619
OTHER LIABILITIES	2,047	225,720	225,933	1,834
TOTAL LIABILITIES	\$ 36,539	\$ 502,568	\$ 451,654	\$ 87,453
<u>PARISH ROYALTY FUND</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 6,924	\$ 21,201	\$ 21,541	\$ 6,584
RECEIVABLES	2,187	3,674	3,739	2,122
TOTAL ASSETS	\$ 9,111	\$ 24,875	\$ 25,280	\$ 8,706
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 9,111	\$ 21,136	\$ 21,541	\$ 8,706
TOTAL LIABILITIES	\$ 9,111	\$ 21,136	\$ 21,541	\$ 8,706

(Continued)

State of Louisiana

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	BALANCE JULY 1, 2018	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2019
<u>PAYROLL CLEARING FUND</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 82,648	\$ 2,842,400	\$ 2,840,382	\$ 84,666
TOTAL ASSETS	<u>\$ 82,648</u>	<u>\$ 2,842,400</u>	<u>\$ 2,840,382</u>	<u>\$ 84,666</u>
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 82,648	\$ 2,842,400	\$ 2,840,382	\$ 84,666
TOTAL LIABILITIES	<u>\$ 82,648</u>	<u>\$ 2,842,400</u>	<u>\$ 2,840,382</u>	<u>\$ 84,666</u>
 <u>TOTAL ALL AGENCY FUNDS *</u>				
ASSETS:				
CASH & CASH EQUIVALENTS	\$ 283,954	\$ 4,560,168	\$ 4,513,118	\$ 331,004
INVESTMENTS	287,561	36,903	29,495	294,969
RECEIVABLES	59,591	313,694	282,149	91,136
OTHER ASSETS	<u>482</u>	<u>3,181</u>	<u>279</u>	<u>3,384</u>
TOTAL ASSETS	<u>\$ 631,588</u>	<u>\$ 4,913,946</u>	<u>\$ 4,825,041</u>	<u>\$ 720,493</u>
LIABILITIES:				
AMOUNTS HELD IN CUSTODY FOR OTHERS	\$ 559,573	\$ 4,610,591	\$ 4,522,092	\$ 648,072
OTHER LIABILITIES	<u>72,015</u>	<u>304,219</u>	<u>303,813</u>	<u>72,421</u>
TOTAL LIABILITIES	<u>\$ 631,588</u>	<u>\$ 4,914,810</u>	<u>\$ 4,825,905</u>	<u>\$ 720,493</u>

* Beginning balances restated

(Concluded)

State of Louisiana

COMBINING STATEMENT OF NET POSITION

NONMAJOR COMPONENT UNITS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	ASCENSION ST. JAMES AIRPORT AND TRANSPORTATION AUTHORITY	BOARDS & COMMISSIONS	FOUNDATION FOR EXCELLENCE IN LOUISIANA PUBLIC BROADCASTING	GREATER BATON ROUGE PORT COMMISSION **	GREATER NEW ORLEANS EXPRESSWAY COMMISSION *
ASSETS					
CURRENT ASSETS:					
CASH & CASH EQUIVALENTS	\$ 350	\$ 13,563	\$ 1,697	\$ 10,990	\$ 16,895
RESTRICTED CASH & CASH EQUIVALENTS	165	--	--	--	33,403
INVESTMENTS	--	13,511	34,148	14,217	921
RESTRICTED INVESTMENTS	--	--	--	752	91,583
RECEIVABLES (NET)	10	141	989	3,729	2,934
LEASES RECEIVABLE (NET)	--	--	--	--	--
AMOUNTS DUE FROM PRIMARY GOVERNMENT	32	--	--	--	--
DUE FROM FEDERAL GOVERNMENT	--	--	--	--	--
INVENTORIES	23	--	5	--	857
PREPAYMENTS	--	--	5	67	1,472
NOTES RECEIVABLE	--	--	--	--	--
OTHER CURRENT ASSETS	11	3	160	56	--
TOTAL CURRENT ASSETS	<u>591</u>	<u>27,218</u>	<u>36,999</u>	<u>29,811</u>	<u>148,065</u>
NON-CURRENT ASSETS:					
RESTRICTED ASSETS	--	--	4,657	--	--
INVESTMENTS	--	11,128	--	--	--
NOTES RECEIVABLE	--	--	--	--	--
CAPITAL ASSETS					
LAND	1,883	352	--	11,212	--
BUILDING & IMPROVEMENTS (NET)	1,157	981	--	34,496	3,767
MACHINERY & EQUIPMENT (NET)	218	111	--	1,436	2,949
INFRASTRUCTURE (NET)	9,394	--	--	16,514	120,712
INTANGIBLE ASSETS (NET)	--	--	--	--	--
CONSTRUCTION IN PROGRESS	1,449	1,436	--	14,379	--
OTHER NONCURRENT ASSETS	--	--	--	--	598
TOTAL NON-CURRENT ASSETS	<u>14,101</u>	<u>14,008</u>	<u>4,657</u>	<u>78,037</u>	<u>128,026</u>
TOTAL ASSETS	<u>14,692</u>	<u>41,226</u>	<u>41,656</u>	<u>107,848</u>	<u>276,091</u>
DEFERRED OUTFLOWS OF RESOURCES					
DEFERRED AMOUNTS ON DEBT REFUNDING	--	--	--	--	--
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	--	215	--	87	342
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	--	1,249	--	650	1,242
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>--</u>	<u>1,464</u>	<u>--</u>	<u>737</u>	<u>1,584</u>
LIABILITIES					
CURRENT LIABILITIES:					
ACCOUNTS PAYABLE	60	291	130	1,311	2,026
ACCRUED INTEREST	18	--	--	13	2,942
AMOUNTS DUE TO PRIMARY GOVERNMENT	2	--	146	--	--
DUE TO FEDERAL GOVERNMENT	--	--	--	--	--
AMOUNTS HELD IN CUSTODY FOR OTHERS	9	--	--	--	--
UNEARNED REVENUES	29	2,175	102	1,689	1,106
OTHER CURRENT LIABILITIES	11	454	--	--	--
CURRENT PORTION OF LONG-TERM LIABILITIES:					
CONTRACTS PAYABLE	--	--	--	526	--
COMPENSATED ABSENCES PAYABLE	--	16	--	--	--
CAPITAL LEASE OBLIGATIONS	--	--	--	--	--
NOTES PAYABLE	--	23	--	--	--
BONDS PAYABLE	20	--	--	712	2,985
ESTIMATED LIABILITY FOR CLAIMS	--	--	--	--	--
OPEB LIABILITY	--	188	--	252	342
OTHER LONG-TERM LIABILITIES	--	--	--	48	--
TOTAL CURRENT LIABILITIES	<u>149</u>	<u>3,147</u>	<u>378</u>	<u>4,551</u>	<u>9,401</u>
NONCURRENT LIABILITIES:					
NONCURRENT PORTION OF LONG-TERM LIABILITIES:					
COMPENSATED ABSENCES PAYABLE	--	193	--	--	978
CAPITAL LEASE OBLIGATIONS	--	--	--	--	--
NOTES PAYABLE	--	323	--	--	--
BONDS PAYABLE	632	--	--	--	134,212
ESTIMATED LIABILITY FOR CLAIMS	--	--	--	--	1,860
OPEB LIABILITY	--	5,742	--	6,357	4,206
NET PENSION LIABILITY	--	8,990	--	5,930	--
OTHER LONG-TERM LIABILITIES	--	--	--	--	--
UNEARNED REVENUE	--	--	--	--	1,235
TOTAL NON-CURRENT LIABILITIES	<u>632</u>	<u>15,248</u>	<u>--</u>	<u>12,287</u>	<u>142,491</u>
TOTAL LIABILITIES	<u>781</u>	<u>18,395</u>	<u>378</u>	<u>16,838</u>	<u>151,892</u>
DEFERRED INFLOWS OF RESOURCES					
DEFERRED AMOUNTS ON DEBT REFUNDING	--	--	--	--	--
GRANTS RECEIVED PRIOR TO MEETING TIME REQUIREMENTS	--	--	--	--	--
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	--	844	--	709	219
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	--	569	--	88	1,796
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>--</u>	<u>1,413</u>	<u>--</u>	<u>797</u>	<u>2,015</u>
NET POSITION					
NET INVESTMENT IN CAPITAL ASSETS	13,449	2,534	--	76,799	91,193
RESTRICTED FOR:					
CAPITAL PROJECTS	--	--	--	--	11,247
DEBT SERVICE	157	--	--	691	1,418
OTHER PURPOSES	--	565	10	--	--
UNRESTRICTED	305	19,783	41,268	13,460	19,910
TOTAL NET POSITION	<u>\$ 13,911</u>	<u>\$ 22,862</u>	<u>\$ 41,278</u>	<u>\$ 90,950</u>	<u>\$ 123,768</u>

(Continued)

* As of October 31, 2018.

** As of December 31, 2018.

State of Louisiana

HEALTH EDUCATION AUTHORITY OF LOUISIANA	HUMAN SERVICES DISTRICTS	LOUISIANA CANCER RESEARCH CENTER	LOUISIANA CITIZENS PROPERTY INSURANCE CORPORATION **	LOUISIANA ECONOMIC DEVELOPMENT CORPORATION	LOUISIANA HOUSING CORPORATION	LOUISIANA INTERNATIONAL DEEP WATER GULF TRANSFER TERMINAL AUTHORITY	LOUISIANA PUBLIC FACILITIES AUTHORITY **
\$ 1,477	\$ 49,136	\$ 18,149	\$ 123,865	\$ 15,866	\$ 2,755	\$ 244	\$ 2,983
--	--	--	47,188	--	--	--	--
--	--	12,653	17,318	--	6,625	--	6,255
--	18,530	6,072	22,243	2,345	2,876	80	124
--	--	2,448	--	--	--	--	--
--	4,735	1,789	--	--	--	--	--
--	--	--	--	--	2,399	1	--
--	425	--	--	--	--	--	11
--	226	128	1,348	--	546	--	3,618
--	--	--	59	381	266	--	--
<u>1,477</u>	<u>73,052</u>	<u>41,239</u>	<u>212,021</u>	<u>34,855</u>	<u>15,467</u>	<u>325</u>	<u>12,991</u>
--	--	--	2,377	--	282,992	--	197,251
--	--	--	68,474	19,406	--	--	13,460
--	--	--	--	461	--	--	9,428
--	2,146	672	--	--	1,022	--	--
--	9,555	84,532	--	--	67,571	--	--
--	1,112	3,026	245	--	63	--	31
--	--	--	359	--	--	--	--
--	113	--	108	--	--	--	--
--	--	--	--	5,169	--	--	--
--	<u>12,926</u>	<u>88,230</u>	<u>71,563</u>	<u>25,036</u>	<u>351,648</u>	<u>--</u>	<u>220,170</u>
<u>1,477</u>	<u>85,978</u>	<u>129,469</u>	<u>283,584</u>	<u>59,891</u>	<u>367,115</u>	<u>325</u>	<u>233,161</u>
--	--	--	5,697	--	--	--	--
--	5,514	--	293	--	139	--	--
22	37,568	--	184	--	6,331	--	--
<u>22</u>	<u>43,082</u>	<u>--</u>	<u>6,174</u>	<u>--</u>	<u>6,470</u>	<u>--</u>	<u>--</u>
--	12,740	2,698	3,431	181	2,471	8	1,277
--	--	--	--	--	--	--	--
--	11,401	--	--	--	--	--	33
--	--	--	--	--	2,468	--	--
--	--	--	34,926	2,038	--	--	--
--	1,123	1	144	--	--	--	276
--	280	--	--	--	--	--	--
--	3,439	53	102	--	59	--	--
--	--	--	--	--	--	--	--
--	--	--	57,300	--	--	--	--
--	--	--	18,982	--	--	--	--
--	3,532	--	--	--	139	--	--
--	--	--	--	--	--	--	--
--	<u>32,515</u>	<u>2,752</u>	<u>114,885</u>	<u>2,219</u>	<u>5,137</u>	<u>8</u>	<u>1,586</u>
--	3,431	43	--	--	1,148	--	--
--	--	--	--	--	--	--	--
--	--	--	403,855	--	900	--	158,947
--	--	--	--	1,846	--	--	--
167	137,184	--	3,317	--	10,881	--	--
233	233,157	--	--	--	26,736	--	--
--	--	--	2,377	--	1,398	--	--
--	--	--	--	--	--	--	--
<u>400</u>	<u>373,772</u>	<u>43</u>	<u>409,549</u>	<u>1,846</u>	<u>41,063</u>	<u>--</u>	<u>158,947</u>
<u>400</u>	<u>406,287</u>	<u>2,795</u>	<u>524,434</u>	<u>4,065</u>	<u>46,200</u>	<u>8</u>	<u>160,533</u>
--	--	--	--	--	227	--	--
61	13,047	--	262	--	4,205	--	--
3	7,792	--	62	--	1,088	--	--
64	20,839	--	324	--	411	--	--
--	--	--	--	--	5,931	--	--
--	12,926	88,230	604	--	68,656	--	31
--	--	--	--	--	--	--	--
--	--	--	139,955	--	--	--	36,772
--	--	34,444	--	5,389	280,467	--	--
1,035	(310,992)	4,000	(375,559)	50,437	(27,669)	317	35,825
<u>\$ 1,035</u>	<u>\$ (298,066)</u>	<u>\$ 126,674</u>	<u>\$ (235,000)</u>	<u>\$ 55,826</u>	<u>\$ 321,454</u>	<u>\$ 317</u>	<u>\$ 72,628</u>

State of Louisiana

COMBINING STATEMENT OF NET POSITION

NONMAJOR COMPONENT UNITS

JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

	LOUISIANA UTILITIES RESTORATION CORPORATION	OTHER LEVEE DISTRICTS	ROAD HOME CORPORATION	SABINE RIVER AUTHORITY	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST & WEST	TOTAL NONMAJOR COMPONENT UNITS
ASSETS						
CURRENT ASSETS:						
CASH & CASH EQUIVALENTS	\$ --	\$ 28,268	\$ 145	\$ 26,216	\$ 36,495	\$ 349,094
RESTRICTED CASH & CASH EQUIVALENTS	52,306	10,484	--	8,108	--	151,654
INVESTMENTS	--	97,579	--	--	125,674	328,901
RESTRICTED INVESTMENTS	--	--	--	--	11,487	103,822
RECEIVABLES (NET)	6,793	13,448	846	3,098	139	84,397
LEASES RECEIVABLE (NET)	--	--	--	--	--	2,448
AMOUNTS DUE FROM PRIMARY GOVERNMENT	--	1,252	--	267	3,887	11,962
DUE FROM FEDERAL GOVERNMENT	--	--	--	--	--	2,400
INVENTORIES	--	31	--	--	316	1,652
PREPAYMENTS	--	257	66	--	--	3,580
NOTES RECEIVABLE	--	1	--	--	--	4,546
OTHER CURRENT ASSETS	--	40	--	--	3,679	20,537
TOTAL CURRENT ASSETS	59,099	151,360	1,057	37,689	181,677	1,064,993
NON-CURRENT ASSETS:						
RESTRICTED ASSETS	--	2,273	--	451	--	490,001
INVESTMENTS	--	15,491	--	4,650	--	132,609
NOTES RECEIVABLE	--	--	--	--	--	9,889
CAPITAL ASSETS						
LAND	--	12,664	13,151	1,435	42,734	87,271
BUILDING & IMPROVEMENTS (NET)	--	7,842	473	19,862	115,156	345,392
MACHINERY & EQUIPMENT (NET)	--	10,468	3	1,069	--	27,922
INFRASTRUCTURE (NET)	--	100,873	--	21,887	901,404	1,170,784
INTANGIBLE ASSETS (NET)	--	--	--	4,744	--	5,103
CONSTRUCTION IN PROGRESS	--	182,884	--	12,464	6,655,990	6,868,715
OTHER NONCURRENT ASSETS	--	583	--	121	71	6,650
TOTAL NON-CURRENT ASSETS	--	333,078	13,627	66,683	7,722,546	9,144,336
TOTAL ASSETS	59,099	484,438	14,684	104,372	7,904,223	10,209,329
DEFERRED OUTFLOWS OF RESOURCES						
DEFERRED AMOUNTS ON DEBT REFUNDING	--	--	--	--	--	5,697
OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES	--	1,681	--	162	2,835	11,268
PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES	--	5,784	--	1,880	10,420	65,330
TOTAL DEFERRED OUTFLOWS OF RESOURCES	--	7,465	--	2,042	13,255	82,295
LIABILITIES						
CURRENT LIABILITIES:						
ACCOUNTS PAYABLE	321	5,084	845	384	2,981	36,239
ACCRUED INTEREST	6,499	11	--	124	--	9,607
AMOUNTS DUE TO PRIMARY GOVERNMENT	26	2	--	--	421	12,031
DUE TO FEDERAL GOVERNMENT	--	--	--	--	--	2,468
AMOUNTS HELD IN CUSTODY FOR OTHERS	--	--	--	--	--	9
UNEARNED REVENUES	--	133	--	11	846	43,055
OTHER CURRENT LIABILITIES	--	83	--	--	2,991	5,083
CURRENT PORTION OF LONG-TERM LIABILITIES:						
CONTRACTS PAYABLE	--	1,809	--	--	3,908	6,523
COMPENSATED ABSENCES PAYABLE	--	184	--	--	--	3,853
CAPITAL LEASE OBLIGATIONS	--	141	--	--	--	141
NOTES PAYABLE	--	--	--	--	--	23
BONDS PAYABLE	90,085	730	--	1,023	314	153,169
ESTIMATED LIABILITY FOR CLAIMS	--	--	--	--	--	18,982
OPEB LIABILITY	--	907	--	162	1,523	7,045
OTHER LONG-TERM LIABILITIES	--	--	11	--	61	120
TOTAL CURRENT LIABILITIES	96,931	9,084	856	1,704	13,045	298,348
NONCURRENT LIABILITIES:						
NONCURRENT PORTION OF LONG-TERM LIABILITIES:						
COMPENSATED ABSENCES PAYABLE	--	1,100	56	--	1,520	8,469
CAPITAL LEASE OBLIGATIONS	--	220	--	--	--	220
NOTES PAYABLE	--	--	--	--	--	323
BONDS PAYABLE	354,543	16,337	--	10,977	6,284	1,086,687
ESTIMATED LIABILITY FOR CLAIMS	--	--	--	--	--	3,706
OPEB LIABILITY	--	42,079	--	5,601	22,723	238,257
NET PENSION LIABILITY	--	32,868	--	8,875	48,863	365,652
OTHER LONG-TERM LIABILITIES	--	--	--	--	--	3,775
UNEARNED REVENUE	--	--	--	--	--	1,235
TOTAL NON-CURRENT LIABILITIES	354,543	92,604	56	25,453	79,390	1,708,324
TOTAL LIABILITIES	451,474	101,688	912	27,157	92,435	2,006,672
DEFERRED INFLOWS OF RESOURCES						
DEFERRED AMOUNTS ON DEBT REFUNDING	--	--	--	--	--	227
GRANTS RECEIVED PRIOR TO MEETING TIME REQUIREMENTS	--	--	--	--	--	4,205
OPEB-RELATED DEFERRED INFLOWS OF RESOURCES	--	2,780	--	725	2,465	22,200
PENSION-RELATED DEFERRED INFLOWS OF RESOURCES	--	1,782	--	231	558	13,292
TOTAL DEFERRED INFLOWS OF RESOURCES	--	4,562	--	956	3,023	39,924
NET POSITION						
NET INVESTMENT IN CAPITAL ASSETS	--	301,986	13,627	44,717	7,711,970	8,426,722
RESTRICTED FOR:						
CAPITAL PROJECTS	--	8,797	--	935	531	21,510
DEBT SERVICE	--	2,010	--	537	--	181,540
OTHER PURPOSES	--	1,949	--	--	500	323,324
UNRESTRICTED	(392,375)	70,911	145	32,112	109,019	(708,068)
TOTAL NET POSITION	\$ (392,375)	\$ 385,653	\$ 13,772	\$ 78,301	\$ 7,822,020	\$ 8,245,028

(Concluded)

* As of October 31, 2018.

** As of December 31, 2018.

State of Louisiana

COMBINING STATEMENT OF ACTIVITIES

NONMAJOR COMPONENT UNITS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSAND)

	PROGRAM REVENUES				NET (EXPENSE) REVENUE
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	CAPITAL GRANTS & CONTRIBUTIONS	
NONMAJOR COMPONENT UNITS:					
ASCENSION ST. JAMES AIRPORT AND TRANSPORTATION AUTHORITY	\$ 1,242	\$ 710	\$ 14	\$ 1,123	\$ 605
BOARDS & COMMISSIONS	8,959	7,803	30	--	(1,126)
FOUNDATION FOR EXCELLENCE IN LOUISIANA PUBLIC BROADCASTING	6,473	1,112	4,754	--	(607)
GREATER BATON ROUGE PORT COMMISSION **	10,057	15,260	--	897	6,100
GREATER NEW ORLEANS EXPRESSWAY COMMISSION *	27,391	24,484	--	201	(2,706)
HEALTH EDUCATION AUTHORITY OF LOUISIANA	269	--	--	--	(269)
HUMAN SERVICES DISTRICTS	189,750	57,962	12,492	--	(119,296)
LOUISIANA CANCER RESEARCH CENTER	17,865	3,691	356	7,649	(6,169)
LOUISIANA CITIZENS PROPERTY INSURANCE CORPORATION **	48,398	43,954	--	--	(4,444)
LOUISIANA ECONOMIC DEVELOPMENT CORPORATION	14,199	1,855	--	--	(12,344)
LOUISIANA HOUSING CORPORATION	193,723	13,823	201,448	--	21,548
LOUISIANA INTERNATIONAL DEEP WATER GULF TRANSFER TERMINAL AUTHORITY	140	240	--	--	100
LOUISIANA PUBLIC FACILITIES AUTHORITY **	9,146	8,126	--	--	(1,020)
LOUISIANA UTILITIES RESTORATION CORPORATION	39,845	117,886	--	--	78,041
OTHER LEVEE DISTRICTS	60,877	1,081	3,241	10,295	(46,260)
ROAD HOME CORPORATION	1,807	--	14,025	54	12,272
SABINE RIVER AUTHORITY	15,543	22,109	--	--	6,566
SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST & WEST	82,907	7,136	--	3,495	(72,276)
TOTAL NONMAJOR COMPONENT UNITS	\$ 728,591	\$ 327,232	\$ 236,360	\$ 23,714	\$ (141,285)

	GENERAL REVENUES			NET POSITION BEGINNING OF YEAR AS RESTATED	NET POSITION END OF YEAR
	PAYMENTS FROM PRIMARY GOVERNMENT	OTHER GENERAL REVENUES	CHANGE IN NET POSITION		
NONMAJOR COMPONENT UNITS:					
ASCENSION ST. JAMES AIRPORT AND TRANSPORTATION AUTHORITY	\$ --	\$ 20	\$ 625	\$ 13,286	\$ 13,911
BOARDS & COMMISSIONS	--	718	(408)	23,290	22,882
FOUNDATION FOR EXCELLENCE IN LOUISIANA PUBLIC BROADCASTING	--	1,921	1,314	39,964	41,278
GREATER BATON ROUGE PORT COMMISSION **	--	96	6,196	84,754	90,950
GREATER NEW ORLEANS EXPRESSWAY COMMISSION *	7,093	2,812	7,199	116,569	123,768
HEALTH EDUCATION AUTHORITY OF LOUISIANA	--	16	(253)	1,288	1,035
HUMAN SERVICES DISTRICTS	128,861	2,642	12,207	(310,273)	(298,066)
LOUISIANA CANCER RESEARCH CENTER	11,655	--	5,486	121,188	126,674
LOUISIANA CITIZENS PROPERTY INSURANCE CORPORATION **	--	71,617	67,173	(302,173)	(235,000)
LOUISIANA ECONOMIC DEVELOPMENT CORPORATION	21,583	721	9,960	45,866	55,826
LOUISIANA HOUSING CORPORATION	--	8,032	29,580	291,874	321,454
LOUISIANA INTERNATIONAL DEEP WATER GULF TRANSFER TERMINAL AUTHORITY	--	--	100	217	317
LOUISIANA PUBLIC FACILITIES AUTHORITY **	--	343	(677)	73,305	72,628
LOUISIANA UTILITIES RESTORATION CORPORATION	--	1,345	79,386	(471,761)	(392,375)
OTHER LEVEE DISTRICTS	1,008	61,434	16,182	369,471	385,653
ROAD HOME CORPORATION	--	--	12,272	1,500	13,772
SABINE RIVER AUTHORITY	--	573	7,139	71,162	78,301
SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST & WEST	2,890	103,626	34,240	7,787,780	7,822,020
TOTAL NONMAJOR COMPONENT UNITS	\$ 173,090	\$ 255,916	\$ 287,721	\$ 7,957,307	\$ 8,245,028

* As of October 31, 2018.

** As of December 31, 2018.



III. STATISTICAL SECTION

Statistical Section Index

This part of the Louisiana comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Louisiana's overall financial health.

Contents	Page
Financial Trends	180
These schedules contain trend information to help the reader understand how Louisiana's financial performance and well-being have changed over time.	
Revenue Capacity	190
These schedules contain information to help the reader assess Louisiana's most significant state revenue source, income tax.	
Debt Capacity	196
These schedules present information to help the reader assess the affordability of Louisiana's current levels of outstanding debt and Louisiana's ability to issue additional debt in the future.	
Demographic and Economic Information	202
These schedules offer demographic and economic indicators to help the reader understand the environment within which Louisiana's financial activities take place.	
Operating Information	204
These schedules contain service and infrastructure data to help the reader understand how the information in Louisiana's financial report relates to the services Louisiana provides and the activities it performs.	

State of Louisiana

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(EXPRESSED IN THOUSANDS)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
GOVERNMENTAL ACTIVITIES				
NET INVESTMENT IN CAPITAL ASSETS *	\$ 12,124,794	\$ 11,730,196	\$ 11,641,540	\$ 11,664,584
RESTRICTED	5,175,816	4,556,099	4,571,712	4,656,885
UNRESTRICTED	<u>(15,699,730)</u>	<u>(16,052,435)</u>	<u>(11,949,852)</u>	<u>(12,343,424)</u>
TOTAL GOVERNMENTAL ACTIVITIES NET POSITION	<u>\$ 1,600,880</u>	<u>\$ 233,860</u>	<u>\$ 4,263,400</u>	<u>\$ 3,978,045</u>
BUSINESS-TYPE ACTIVITIES				
NET INVESTMENT IN CAPITAL ASSETS *	\$ 436,013	\$ 446,322	\$ 446,609	\$ 429,685
RESTRICTED	1,309,498	1,220,926	1,127,101	1,109,109
UNRESTRICTED	<u>421,712</u>	<u>339,229</u>	<u>506,154</u>	<u>542,336</u>
TOTAL BUSINESS-TYPE ACTIVITIES NET POSITION	<u>\$ 2,167,223</u>	<u>\$ 2,006,477</u>	<u>\$ 2,079,864</u>	<u>\$ 2,081,130</u>
PRIMARY GOVERNMENT				
NET INVESTMENT IN CAPITAL ASSETS *	\$ 12,560,807	\$ 12,176,518	\$ 12,088,149	\$ 12,094,269
RESTRICTED	6,485,314	5,777,025	5,698,813	5,765,994
UNRESTRICTED	<u>(15,278,018)</u>	<u>(15,713,206)</u>	<u>(11,443,698)</u>	<u>(11,801,088)</u>
TOTAL PRIMARY GOVERNMENT NET POSITION	<u>\$ 3,768,103</u>	<u>\$ 2,240,337</u>	<u>\$ 6,343,264</u>	<u>\$ 6,059,175</u>

* GASB 63 replaced the following terminology: "Net assets" was replaced with "net position" and "invested in capital assets, net of related debt" was replaced with "net investment in capital assets."

Source: Office of Statewide Reporting and Accounting Policy

State of Louisiana

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 11,401,308	\$ 11,230,136	\$ 11,573,027	\$ 11,466,833	\$ 11,862,399	\$ 14,737,911
4,820,821	4,592,434	4,721,228	4,580,471	5,008,705	5,096,314
<u>(12,443,429)</u>	<u>(5,460,846)</u>	<u>(5,034,905)</u>	<u>(3,914,614)</u>	<u>(3,341,575)</u>	<u>(2,318,148)</u>
<u>\$ 3,778,700</u>	<u>\$ 10,361,724</u>	<u>\$ 11,259,350</u>	<u>\$ 12,132,690</u>	<u>\$ 13,529,529</u>	<u>\$ 17,516,077</u>
\$ 389,158	\$ 354,442	\$ 338,894	\$ 200,294	\$ 218,826	\$ 170,960
1,122,120	1,038,066	991,425	839,363	906,600	1,048,285
<u>535,413</u>	<u>943,383</u>	<u>966,905</u>	<u>1,042,012</u>	<u>896,531</u>	<u>772,984</u>
<u>\$ 2,046,691</u>	<u>\$ 2,335,891</u>	<u>\$ 2,297,224</u>	<u>\$ 2,081,669</u>	<u>\$ 2,021,957</u>	<u>\$ 1,992,229</u>
\$ 11,790,466	\$ 11,584,578	\$ 11,911,921	\$ 11,667,127	\$ 12,081,225	\$ 14,908,871
5,942,941	5,630,500	5,712,653	5,419,834	5,915,305	6,144,599
<u>(11,908,016)</u>	<u>(4,517,463)</u>	<u>(4,068,000)</u>	<u>(2,872,602)</u>	<u>(2,445,044)</u>	<u>(1,545,164)</u>
<u>\$ 5,825,391</u>	<u>\$ 12,697,615</u>	<u>\$ 13,556,574</u>	<u>\$ 14,214,359</u>	<u>\$ 15,551,486</u>	<u>\$ 19,508,306</u>

State of Louisiana

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(EXPRESSED IN THOUSANDS)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
EXPENSES				
GOVERNMENTAL ACTIVITIES:				
GENERAL GOVERNMENT	\$ 2,216,867	\$ 2,887,652	\$ 2,527,768	\$ 2,625,646
CULTURE, RECREATION, AND TOURISM	100,426	97,685	103,386	112,186
TRANSPORTATION AND DEVELOPMENT	1,445,953	1,377,898	1,560,415	1,446,159
PUBLIC SAFETY	1,008,130	949,390	1,872,279	886,259
HEALTH AND WELFARE	14,755,484	13,975,446	14,044,785	11,287,812
CORRECTIONS	779,224	702,948	713,713	670,100
YOUTH SERVICES	86,781	75,263	91,636	78,435
CONSERVATION AND ENVIRONMENT	651,864	554,590	550,652	571,969
EDUCATION	6,357,514	6,308,850	6,147,844	6,184,322
AGRICULTURE & FORESTRY	201,646	93,118	89,613	83,850
ECONOMIC DEVELOPMENT	213,769	231,981	259,836	256,067
MILITARY & VETERANS AFFAIRS	189,476	170,224	183,731	171,718
WORKFORCE SUPPORT & TRAINING	255,141	247,754	251,137	257,060
OTHER	--	--	--	--
INTERGOVERNMENTAL	--	--	--	--
INTEREST ON LONG-TERM DEBT	278,405	294,885	289,139	258,062
TOTAL GOVERNMENTAL ACTIVITIES EXPENSES	<u>28,540,680</u>	<u>27,967,684</u>	<u>28,685,934</u>	<u>24,889,645</u>
BUSINESS-TYPE ACTIVITIES:				
HIGHER EDUCATION	471,802	478,936	488,498	478,874
LENDING & FINANCING ACTIVITIES	26,396	38,243	24,749	29,311
LOTTERY	--	--	--	--
PROPERTY ASSISTANCE	8,288	8,427	9,892	7,866
PRISON ENTERPRISES	27,043	28,911	29,230	30,489
REGULATION & OVERSIGHT	47,107	47,182	48,926	45,699
UNEMPLOYMENT INSURANCE	152,840	187,023	242,249	251,175
TOTAL BUSINESS-TYPE ACTIVITIES EXPENSES	<u>733,476</u>	<u>788,722</u>	<u>843,544</u>	<u>843,414</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 29,274,156</u>	<u>\$ 28,756,406</u>	<u>\$ 29,529,478</u>	<u>\$ 25,733,059</u>
PROGRAM REVENUES				
GOVERNMENTAL ACTIVITIES:				
CHARGES FOR SERVICES				
GENERAL GOVERNMENT	\$ 1,225,420	\$ 1,216,509	\$ 1,305,131	\$ 1,399,925
CULTURE, RECREATION, AND TOURISM	17,423	16,612	15,021	14,602
TRANSPORTATION AND DEVELOPMENT	179,410	174,505	181,040	189,311
PUBLIC SAFETY	336,604	344,842	321,562	351,318
HEALTH AND WELFARE	396,209	288,857	291,734	171,475
CORRECTIONS	41,337	41,150	39,170	30,491
YOUTH SERVICES	--	1,008	1,215	1,612
CONSERVATION AND ENVIRONMENT	186,335	169,362	168,717	159,403
EDUCATION	6,405	17,218	6,009	11,175
AGRICULTURE & FORESTRY	22,134	21,652	20,153	19,750
ECONOMIC DEVELOPMENT	4,368	4,259	5,513	17,425
MILITARY & VETERANS AFFAIRS	15,075	15,806	16,404	16,189
WORKFORCE SUPPORT & TRAINING	78,501	76,684	78,238	68,723
INTERGOVERNMENTAL	--	--	--	--
OPERATING GRANTS AND CONTRIBUTIONS	14,412,186	13,859,304	14,464,231	10,614,966
CAPITAL GRANTS AND CONTRIBUTIONS	669,490	587,843	607,380	686,918
TOTAL GOVERNMENTAL ACTIVITIES PROGRAM REVENUES	<u>17,590,897</u>	<u>16,835,611</u>	<u>17,521,518</u>	<u>13,753,283</u>

* GASB 63 replaced Net Assets with Net Position.

Source: Office of Statewide Reporting and Accounting Policy

(Continued)

State of Louisiana

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	2,832,201	\$ 4,675,822	\$ 4,607,483	\$ 5,308,576	\$ 6,497,216	\$ 5,896,826
	117,876	98,784	99,582	92,741	110,078	86,845
	1,415,006	1,542,225	1,312,998	1,500,182	1,370,238	1,111,846
	1,636,934	347,473	336,143	326,627	337,149	349,369
	11,065,490	10,208,763	10,071,069	9,769,203	9,335,925	10,248,151
	697,116	639,414	657,028	633,544	671,436	686,957
	85,475	108,772	106,779	116,791	134,274	152,562
	541,139	354,087	343,487	364,234	372,703	595,690
	6,246,331	6,382,964	6,705,462	6,614,109	6,602,774	6,599,451
	70,710	--	--	--	--	--
	311,360	--	--	--	--	--
	161,366	--	--	--	--	--
	240,505	--	--	--	--	--
	--	26,599	29,369	25,407	49,174	45,821
	--	586,420	515,763	505,680	430,763	398,377
	305,799	305,101	305,746	332,586	284,395	299,326
	<u>25,727,308</u>	<u>25,276,424</u>	<u>25,090,909</u>	<u>25,589,680</u>	<u>26,196,125</u>	<u>26,471,221</u>
	484,420	491,101	492,782	--	--	--
	34,838	41,506	32,993	26,544	39,310	21,548
	--	--	--	--	--	241,520
	6,998	6,720	7,617	7,661	10,239	11,349
	31,307	29,222	29,282	28,224	28,395	27,597
	42,643	44,755	43,125	45,074	171,720	203,163
	204,083	218,744	339,852	537,217	761,747	985,779
	804,289	832,048	945,651	644,720	1,011,411	1,490,956
\$	<u>26,531,597</u>	<u>26,108,472</u>	<u>26,036,560</u>	<u>26,234,400</u>	<u>27,207,536</u>	<u>27,962,177</u>
\$	1,282,105	\$ 2,044,842	\$ 2,178,896	\$ 1,579,216	\$ 1,906,708	\$ 1,962,589
	15,212	11,678	11,576	11,246	10,932	17,281
	178,548	34,254	63,437	122,485	88,817	70,665
	318,140	277,384	310,738	323,089	279,280	280,500
	237,623	440,330	276,815	274,054	208,998	295,799
	42,818	40,809	43,518	40,780	39,958	38,520
	230	438	793	2,789	1,490	--
	158,759	740,512	812,599	757,891	966,275	688,756
	66,501	60,397	37,810	38,915	5,518	60,329
	20,928	--	--	--	--	--
	13,658	--	--	--	--	--
	16,572	--	--	--	--	--
	50,984	--	--	--	--	--
	--	1,812	1,678	1,471	1,733	1,425
	11,323,586	10,475,760	10,308,201	11,707,327	11,390,940	11,138,352
	572,203	637,078	1,049,293	1,076,896	2,403,996	2,526,649
	<u>14,297,867</u>	<u>14,765,294</u>	<u>15,095,354</u>	<u>15,936,159</u>	<u>17,304,645</u>	<u>17,080,865</u>

State of Louisiana

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

(EXPRESSED IN THOUSANDS)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
BUSINESS-TYPE ACTIVITIES:				
CHARGES FOR SERVICES				
HIGHER EDUCATION	153,445	140,290	150,683	144,913
LENDING & FINANCING ACTIVITIES	26,505	24,358	18,521	17,169
LOTTERY	--	--	--	--
PROPERTY ASSISTANCE	10,363	8,618	7,247	7,579
PRISON ENTERPRISES	27,380	27,900	28,098	28,766
REGULATION & OVERSIGHT	49,766	48,398	48,703	48,580
UNEMPLOYMENT INSURANCE	232,168	251,285	234,254	236,139
OPERATING GRANTS AND CONTRIBUTIONS	194,025	190,902	168,135	183,245
CAPITAL GRANTS AND CONTRIBUTIONS	41,184	47,847	56,539	67,147
TOTAL BUSINESS-TYPE ACTIVITIES PROGRAM REVENUES	<u>734,836</u>	<u>739,598</u>	<u>712,180</u>	<u>733,538</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 18,325,733</u>	<u>\$ 17,575,209</u>	<u>\$ 18,233,698</u>	<u>\$ 14,486,821</u>
NET (EXPENSE) REVENUE				
GOVERNMENTAL ACTIVITIES	\$ (10,949,783)	\$ (11,132,073)	\$ (11,164,416)	\$ (11,136,362)
BUSINESS-TYPE ACTIVITIES	<u>1,360</u>	<u>(49,124)</u>	<u>(131,364)</u>	<u>(109,876)</u>
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	<u>\$ (10,948,423)</u>	<u>\$ (11,181,197)</u>	<u>\$ (11,295,780)</u>	<u>\$ (11,246,238)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
GOVERNMENTAL ACTIVITIES:				
CORPORATE INCOME TAXES	\$ 484,799	\$ 348,577	\$ 313,977	\$ 309,499
INDIVIDUAL INCOME TAXES	3,650,188	3,439,082	2,873,345	3,020,992
SALES & USE TAXES	3,843,976	4,342,563	4,335,828	3,294,191
SEVERANCE TAXES	511,814	460,998	384,866	434,449
TOBACCO TAXES	283,442	296,860	314,307	253,015
FRANCHISE TAXES	157,723	119,403	97,124	77,185
GAS & FUELS TAXES, restricted for transportation	639,922	605,962	639,493	626,618
TOBACCO SETTLEMENT, restricted for education, health and welfare	--	--	--	--
INSURANCE PREMIUM TAXES	915,201	893,076	888,386	528,999
ALCOHOL TAXES	75,993	76,064	77,468	63,520
OCCUPANCY TAXES	69,130	66,329	60,613	58,085
OTHER TAXES	63,677	68,523	56,167	52,022
UNCLAIMED PROPERTY	23,927	49,979	59,637	50,033
GAMING	889,864	887,941	864,754	858,492
USE OF MONEY & PROPERTY	745,516	424,388	536,130	669,883
MISCELLANEOUS	--	--	--	--
OTHER	11,104	--	--	--
ADDITIONS TO PERMANENT ENDOWMENTS	--	--	--	--
EXTRAORDINARY ITEM	--	--	--	1,000,000
TRANSFERS	<u>(160,648)</u>	<u>(131,586)</u>	<u>(124,701)</u>	<u>(153,459)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>12,205,628</u>	<u>11,948,159</u>	<u>11,377,394</u>	<u>11,143,524</u>
BUSINESS-TYPE ACTIVITIES:				
USE OF MONEY & PROPERTY	4,912	(663)	595	949
OTHER	--	--	--	--
TRANSFERS	<u>160,648</u>	<u>131,586</u>	<u>124,701</u>	<u>153,459</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>165,560</u>	<u>130,923</u>	<u>125,296</u>	<u>154,408</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 12,371,188</u>	<u>\$ 12,079,082</u>	<u>\$ 11,502,690</u>	<u>\$ 11,297,932</u>
CHANGE IN NET POSITION *				
GOVERNMENTAL ACTIVITIES	\$ 1,255,845	\$ 816,086	\$ 212,978	\$ 7,162
BUSINESS-TYPE ACTIVITIES	<u>166,920</u>	<u>81,799</u>	<u>(6,068)</u>	<u>44,532</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 1,422,765</u>	<u>\$ 897,885</u>	<u>\$ 206,910</u>	<u>\$ 51,694</u>

* GASB 63 replaced Net Assets with Net Position.

(Concluded)

State of Louisiana

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
	122,637	113,895	107,259	--	--	--
	17,869	19,043	16,770	16,714	18,086	14,553
	--	--	--	--	--	372,694
	7,831	7,547	8,206	8,101	10,692	11,564
	32,590	28,105	29,186	27,872	27,203	25,620
	49,221	44,157	43,467	42,329	229,344	224,291
	257,726	262,738	284,229	266,907	281,951	245,023
	216,051	96,002	162,789	212,490	376,724	412,463
	78,919	61,802	82,395	49,127	107,519	68,045
	<u>782,844</u>	<u>633,289</u>	<u>734,301</u>	<u>623,540</u>	<u>1,051,519</u>	<u>1,374,253</u>
\$	<u>15,080,711</u>	<u>15,398,583</u>	<u>15,829,655</u>	<u>16,559,699</u>	<u>18,356,164</u>	<u>18,455,118</u>
\$	(11,429,441)	(10,511,130)	(9,995,555)	(9,653,521)	(8,891,480)	(9,390,356)
	<u>(21,445)</u>	<u>(198,759)</u>	<u>(211,350)</u>	<u>(21,180)</u>	<u>40,108</u>	<u>(116,703)</u>
\$	<u>(11,450,886)</u>	<u>(10,709,889)</u>	<u>(10,206,905)</u>	<u>(9,674,701)</u>	<u>(8,851,372)</u>	<u>(9,507,059)</u>
\$	226,162	293,641	276,031	402,538	232,010	196,241
	2,856,468	2,744,460	2,626,994	2,473,473	2,433,794	2,294,903
	3,129,686	2,969,835	2,858,889	2,860,313	2,821,598	2,560,775
	710,071	837,130	840,966	850,685	748,355	776,464
	153,952	129,338	123,497	133,194	142,064	135,927
	97,831	160,178	83,904	83,595	65,577	138,124
	609,805	613,917	619,379	596,052	639,452	624,554
	--	123,828	226,328	146,620	140,978	142,279
	454,795	428,815	406,530	346,217	356,089	340,922
	57,613	56,968	56,878	56,811	56,001	55,320
	59,150	56,682	51,985	48,342	47,093	43,380
	63,187	241,807	210,486	191,109	121,230	80,216
	32,614	--	--	--	--	--
	892,336	846,045	835,470	828,010	823,418	668,235
	560,646	17,429	(23,149)	(80,613)	(4,208)	(9,301)
	--	--	3,303	3,548	3,123	338
	--	302	10,838	7,032	7,950	6,873
	--	66,205	--	--	--	--
	--	--	--	--	--	--
	<u>(148,466)</u>	<u>(122,171)</u>	<u>(115,210)</u>	<u>77,050</u>	<u>1,609</u>	<u>141,615</u>
	<u>9,755,850</u>	<u>9,464,409</u>	<u>9,093,119</u>	<u>9,023,976</u>	<u>8,636,133</u>	<u>8,196,865</u>
	1,188	--	--	--	--	--
	--	118,928	153,590	3,739	14,483	21,732
	<u>148,466</u>	<u>122,171</u>	<u>115,210</u>	<u>(77,050)</u>	<u>(1,609)</u>	<u>(141,615)</u>
	<u>149,654</u>	<u>241,099</u>	<u>268,800</u>	<u>(73,311)</u>	<u>12,874</u>	<u>(119,883)</u>
\$	<u>9,905,504</u>	<u>9,705,508</u>	<u>9,361,919</u>	<u>8,950,665</u>	<u>8,649,007</u>	<u>8,076,982</u>
\$	(1,673,591)	(1,046,721)	(902,436)	(629,545)	(255,347)	(1,193,491)
	<u>128,209</u>	<u>42,340</u>	<u>57,450</u>	<u>(94,491)</u>	<u>52,982</u>	<u>(236,586)</u>
\$	<u>(1,545,382)</u>	<u>(1,004,381)</u>	<u>(844,986)</u>	<u>(724,036)</u>	<u>(202,365)</u>	<u>(1,430,077)</u>

State of Louisiana

FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(EXPRESSED IN THOUSANDS)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
GENERAL FUND (per GASB 54) *				
NONSPENDABLE	\$ 101,335	\$ 103,596	\$ 97,936	\$ 92,904
RESTRICTED	1,206,253	949,804	995,329	1,228,992
COMMITTED	1,287,677	1,152,626	966,361	965,705
ASSIGNED	289,711	84,121	--	--
UNASSIGNED	96,654	--	(565,349)	(1,002,223)
GENERAL FUND (prior GASB 54) **				
RESERVED	--	--	--	--
UNRESERVED	--	--	--	--
TOTAL GENERAL FUND	<u>\$ 2,981,630</u>	<u>\$ 2,290,147</u>	<u>\$ 1,494,277</u>	<u>\$ 1,285,378</u>
ALL OTHER GOVERNMENTAL FUNDS (per GASB 54) *				
NONSPENDABLE	\$ 2,728,597	\$ 2,690,586	\$ 2,663,784	\$ 2,634,282
RESTRICTED	1,148,931	814,358	811,329	743,429
COMMITTED	519,622	198,073	194,530	113,443
UNASSIGNED	(4,902)	(4,928)	(4,508)	(2,750)
ALL OTHER GOVERNMENTAL FUNDS (prior GASB 54) **				
RESERVED	--	--	--	--
UNRESERVED, REPORTED IN:				
SPECIAL REVENUE FUNDS	--	--	--	--
DEBT SERVICE FUNDS	--	--	--	--
CAPITAL PROJECTS FUNDS	--	--	--	--
PERMANENT FUNDS	--	--	--	--
TOTAL ALL OTHER GOVERNMENTAL FUNDS	<u>\$ 4,392,248</u>	<u>\$ 3,698,089</u>	<u>\$ 3,665,135</u>	<u>\$ 3,488,404</u>

* With the implementation of GASB 54 in FY 2011, fund balances are reclassified as Nonspendable, Restricted, Committed, Assigned, and Unassigned.

** Prior to FY 2011 and GASB 54, fund balances were classified as Reserved or Unreserved according to GASB 34.

Source: Office of Statewide Reporting and Accounting Policy

State of Louisiana

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 100,429	\$ 111,497	\$ 73,780	\$ 70,707	\$ 76,273	\$ --
1,448,205	1,479,562	1,270,682	1,405,987	1,439,257	--
924,421	1,320,903	1,608,089	1,809,517	2,073,954	--
282,248	190,400	224,672	223,490	234,052	--
(658,759)	62,574	36,529	127,508	111,769	--
--	--	--	--	--	1,013,749
--	--	--	--	--	(49,333)
<u>\$ 2,096,544</u>	<u>\$ 3,164,936</u>	<u>\$ 3,213,752</u>	<u>\$ 3,637,209</u>	<u>\$ 3,935,305</u>	<u>\$ 964,416</u>
\$ 2,596,312	\$ 2,577,930	\$ 2,511,725	\$ 2,466,207	\$ 2,479,800	\$ --
765,601	820,023	804,512	932,411	1,056,686	--
341,726	444,094	342,924	508,847	697,635	--
--	--	--	--	--	--
--	--	--	--	--	3,048,357
--	--	--	--	--	3,586,804
--	--	--	--	--	614
--	--	--	--	--	243
--	--	--	--	--	1,431,269
<u>\$ 3,703,639</u>	<u>\$ 3,842,047</u>	<u>\$ 3,659,161</u>	<u>\$ 3,907,465</u>	<u>\$ 4,234,121</u>	<u>\$ 8,067,287</u>

State of Louisiana

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

(EXPRESSED IN THOUSANDS)

	2019	2018	2017	2016
REVENUES				
INTERGOVERNMENTAL REVENUES	\$ 14,836,452	\$ 14,138,100	\$ 14,858,460	\$ 11,043,313
TAXES	10,801,963	10,698,899	10,000,554	8,648,395
TOBACCO SETTLEMENT	150,473	155,071	141,267	137,487
GAMING	889,864	887,941	864,754	858,492
USE OF MONEY AND PROPERTY	679,817	442,439	520,222	655,115
LICENSES, PERMITS, AND FEES	1,358,235	1,348,734	1,299,999	1,275,285
SALES OF COMMODITIES AND SERVICES	962,175	873,355	961,480	1,008,850
UNCLAIMED PROPERTY	23,927	49,979	59,637	50,033
OTHER SETTLEMENTS	64,438	290	5,323	19,128
GIFTS, DONATIONS, AND CONTRIBUTIONS	144,578	146,983	117,427	110,160
OTHER	122,270	108,015	106,011	143,181
TOTAL REVENUES	30,034,192	28,849,806	28,935,134	23,949,439
EXPENDITURES				
GENERAL GOVERNMENT	1,861,185	2,329,105	1,891,306	2,026,766
CULTURE, RECREATION, AND TOURISM	79,993	67,123	67,201	70,084
TRANSPORTATION AND DEVELOPMENT	517,049	412,303	433,428	422,252
PUBLIC SAFETY	679,594	652,535	898,418	879,925
HEALTH AND WELFARE	14,671,163	13,785,451	13,431,804	10,934,259
CORRECTIONS	733,592	635,117	627,210	628,518
YOUTH DEVELOPMENT	109,365	76,169	86,201	83,530
CONSERVATION AND ENVIRONMENT	321,152	269,001	266,212	289,977
EDUCATION	759,062	862,579	794,447	953,550
AGRICULTURE & FORESTRY*	122,429	90,979	42,802	49,323
ECONOMIC DEVELOPMENT*	70,470	85,255	82,898	75,849
MILITARY & VETERANS AFFAIRS*	142,927	123,548	132,166	126,860
WORKFORCE SUPPORT & TRAINING*	201,746	171,606	191,460	192,828
OTHER	--	--	--	--
INTERGOVERNMENTAL	6,579,801	6,383,525	7,438,801	6,046,293
CAPITAL OUTLAY	1,485,515	1,554,562	1,741,572	1,985,318
DEBT SERVICE:				
PRINCIPAL	415,716	421,837	381,991	531,969
INTEREST	322,642	328,732	314,769	306,394
ISSUANCE COSTS & OTHER CHARGES	4,184	8,428	5,487	5,916
TOTAL EXPENDITURES	29,077,585	28,257,855	28,828,173	25,609,611
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	956,607	591,951	106,961	(1,660,172)
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	16,564,091	15,963,693	15,587,527	14,741,282
TRANSFERS OUT	(16,724,739)	(16,095,053)	(15,712,228)	(14,894,793)
LONG-TERM DEBT ISSUED	491,720	300,090	349,150	537,382
PREMIUM ON LONG-TERM DEBT ISSUED	86,482	41,667	41,722	8,245
REFUNDING BONDS ISSUED	--	596,955	415,080	368,585
PREMIUM ON REFUNDING BONDS ISSUED	--	57,287	39,776	63,865
PAYMENTS TO REFUNDED BOND ESCROW AGENT	--	(638,969)	(454,625)	(431,712)
SALES OF GENERAL CAPITAL ASSETS	1,326	1,241	1,216	1,025
INSURANCE RECOVERIES	10,549	10,316	12,348	8,999
TOTAL OTHER FINANCING SOURCES	429,429	237,227	279,966	402,878
EXTRAORDINARY ITEM	--	--	--	200,000
NET CHANGE IN FUND BALANCES	\$ 1,386,036	\$ 829,178	\$ 386,927	\$ (1,057,294)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	2.7%	2.8%	2.6%	3.6%

* New functions for 2015 formerly General Government

Source: Office of Statewide Reporting and Accounting Policy

State of Louisiana

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	11,435,410	\$ 11,553,209	\$ 11,543,881	\$ 12,930,021	\$ 13,823,449	\$ 13,469,624
	8,467,558	8,692,410	8,152,282	7,927,305	7,668,449	7,462,892
	139,124	140,296	210,625	141,240	138,518	146,841
	892,336	848,880	838,500	831,227	810,424	671,527
	593,682	915,701	683,994	844,927	925,682	1,007,980
	1,055,348	897,489	886,465	911,723	775,640	633,600
	996,066	863,538	876,564	948,106	916,938	933,549
	32,614	--	--	--	--	--
	245,674	44,785	87,519	13,996	258,631	--
	67,787	--	--	--	--	--
	253,766	606,387	688,113	265,458	308,458	706,121
	<u>24,179,365</u>	<u>24,562,695</u>	<u>23,967,943</u>	<u>24,814,003</u>	<u>25,626,189</u>	<u>25,032,134</u>
	2,191,384	4,394,827	4,065,713	4,827,035	5,764,484	4,911,766
	75,751	83,803	86,857	91,934	82,009	71,088
	432,151	461,917	438,779	455,333	428,301	424,007
	832,434	312,080	312,227	308,651	306,984	296,083
	10,765,058	10,174,503	10,006,567	9,884,320	9,671,602	9,497,394
	643,885	597,220	627,148	601,057	620,948	612,723
	82,701	103,472	98,823	110,992	125,651	138,506
	274,273	240,356	275,245	247,954	259,065	463,913
	1,000,636	6,128,360	6,334,414	6,312,152	6,293,778	6,319,886
	53,338	--	--	--	--	--
	83,776	--	--	--	--	--
	120,152	--	--	--	--	--
	193,700	--	--	--	--	--
	--	55	20,884	15,840	70,541	273,669
	6,372,891	586,420	515,763	505,680	488,336	491,143
	2,092,773	1,596,212	1,843,811	2,000,974	2,502,456	2,384,130
	283,013	1,188,276	329,643	281,575	273,765	268,705
	311,514	324,349	315,377	317,271	304,065	299,609
	21,325	41,271	--	--	--	--
	<u>25,830,755</u>	<u>26,233,121</u>	<u>25,271,251</u>	<u>25,960,768</u>	<u>27,191,985</u>	<u>26,452,622</u>
	(1,651,390)	(1,670,426)	(1,303,308)	(1,146,765)	(1,565,796)	(1,420,488)
	14,637,229	14,839,157	14,021,497	13,395,676	13,135,572	17,218,705
	(14,784,679)	(14,929,078)	(14,121,707)	(13,318,829)	(13,133,963)	(17,077,090)
	535,648	821,190	385,400	1,814,570	1,169,445	399,019
	69,868	72,385	58,825	253,845	115,999	--
	1,082,590	841,145	633,980	--	--	--
	141,275	45,135	--	--	--	--
	(1,223,400)	--	(645,040)	(1,596,172)	(528,128)	(125,997)
	1,324	--	--	--	--	--
	--	24,898	221,489	--	--	--
	<u>459,855</u>	<u>1,714,832</u>	<u>554,444</u>	<u>549,090</u>	<u>758,925</u>	<u>414,637</u>
	--	--	--	--	--	--
\$	<u>(1,191,535)</u>	<u>44,406</u>	<u>(748,864)</u>	<u>(597,675)</u>	<u>(806,871)</u>	<u>(1,005,851)</u>
	2.6%	2.5%	2.8%	2.5%	2.4%	2.5%

State of Louisiana

INDIVIDUAL INCOME TAX

(by adjusted gross income bracket)

LAST TEN FISCAL YEARS

ADJUSTED GROSS INCOME CLASS	FISCAL YEAR 2018			
	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	8,640	0.40%	\$ 90,750	0.00%
\$0	82,495	3.85%	1,088,167	0.04%
\$1 - 25,000	731,178	34.10%	86,578,795	3.00%
\$25,001 - 50,000	493,649	23.03%	328,415,765	11.36%
\$50,001 - 75,000	280,981	13.11%	348,396,038	12.06%
\$75,001 - 100,000	181,923	8.49%	336,308,641	11.64%
\$100,001 - 200,000	263,315	12.28%	832,399,927	28.80%
GREATER THAN \$200,000	101,752	4.74%	956,721,907	33.10%
TOTALS	2,143,933	100.00%	\$ 2,889,999,990	100.00%

ADJUSTED GROSS INCOME CLASS	FISCAL YEAR 2017			
	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	7,236	0.34%	\$ 37,018	0.00%
\$0	75,644	3.61%	1,143,444	0.04%
\$1 - 25,000	731,019	34.86%	84,079,108	3.01%
\$25,001 - 50,000	487,629	23.25%	320,371,379	11.48%
\$50,001 - 75,000	272,068	12.97%	334,463,867	11.99%
\$75,001 - 100,000	175,482	8.37%	322,333,694	11.55%
\$100,001 - 200,000	251,348	11.99%	788,049,649	28.24%
GREATER THAN \$200,000	96,760	4.61%	940,366,591	33.69%
TOTALS	2,097,186	100.00%	\$ 2,790,844,750	100.00%

ADJUSTED GROSS INCOME CLASS	FISCAL YEAR 2016			
	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	5,800	0.27%	\$ 53,006	0.00%
\$0	52,262	2.41%	1,000,176	0.03%
\$1 - 25,000	794,218	36.59%	116,236,583	3.94%
\$25,001 - 50,000	500,950	23.08%	344,084,347	11.66%
\$50,001 - 75,000	278,993	12.85%	353,249,342	11.97%
\$75,001 - 100,000	181,088	8.34%	344,165,577	11.66%
\$100,001 - 200,000	257,452	11.86%	828,328,426	28.07%
GREATER THAN \$200,000	99,840	4.60%	963,943,188	32.67%
TOTALS	2,170,603	100.00%	\$ 2,951,060,645	100.00%

ADJUSTED GROSS INCOME CLASS	FISCAL YEAR 2015			
	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	6,095	0.29%	\$ 324,080	0.01%
\$0	52,466	2.48%	2,617,563	0.09%
\$1 - 25,000	760,228	35.98%	108,698,011	3.78%
\$25,001 - 50,000	487,785	23.09%	332,509,517	11.57%
\$50,001 - 75,000	278,694	13.19%	351,388,226	12.22%
\$75,001 - 100,000	178,993	8.47%	337,942,950	11.76%
\$100,001 - 200,000	251,183	11.89%	796,707,504	27.71%
GREATER THAN \$200,000	97,495	4.61%	944,759,421	32.86%
TOTALS	2,112,939	100.00%	\$ 2,874,947,272	100.00%

Source: Louisiana Department of Revenue and Taxation

State of Louisiana

FISCAL YEAR 2014

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	6,962	0.33%	\$ 478,127	0.02%
\$0	72,171	3.42%	771,101	0.03%
\$1 - 25,000	761,728	36.15%	109,556,041	3.96%
\$25,001 - 50,000	487,644	23.14%	331,047,654	11.98%
\$50,001 - 75,000	275,417	13.07%	345,454,498	12.50%
\$75,001 - 100,000	176,689	8.39%	332,844,053	12.04%
\$100,001 - 200,000	237,021	11.25%	744,864,927	26.95%
GREATER THAN \$200,000	89,600	4.25%	899,167,023	32.52%
TOTALS	2,107,232	100.00%	\$ 2,764,183,424	100.00%

FISCAL YEAR 2013

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	7,843	0.38%	\$ 496,698	0.02%
\$0	72,786	3.51%	520,046	0.02%
\$1 - 25,000	762,108	36.71%	109,414,235	4.19%
\$25,001 - 50,000	482,484	23.24%	326,181,219	12.49%
\$50,001 - 75,000	272,110	13.11%	340,680,470	13.05%
\$75,001 - 100,000	173,014	8.33%	324,573,105	12.43%
\$100,001 - 200,000	223,791	10.78%	690,480,649	26.45%
GREATER THAN \$200,000	81,757	3.94%	818,468,588	31.35%
TOTALS	2,075,893	100.00%	\$ 2,610,815,010	100.00%

FISCAL YEAR 2012

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	10,623	0.51%	\$ 409,631	0.02%
\$0	96,253	4.62%	873,373	0.03%
\$1 - 25,000	765,855	36.71%	110,999,615	4.40%
\$25,001 - 50,000	485,511	23.27%	327,227,612	12.97%
\$50,001 - 75,000	271,278	13.00%	339,429,023	13.46%
\$75,001 - 100,000	170,533	8.18%	321,449,617	12.74%
\$100,001 - 200,000	211,191	10.12%	647,777,431	25.68%
GREATER THAN \$200,000	74,931	3.59%	774,484,609	30.70%
TOTALS	2,086,175	100.00%	\$ 2,522,650,911	100.00%

FISCAL YEAR 2011

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	8,738	0.42%	\$ 92,453	0.00%
\$0	100,398	4.86%	1,006,349	0.04%
\$1 - 25,000	757,376	36.68%	111,535,118	4.45%
\$25,001 - 50,000	489,950	23.73%	333,260,114	13.30%
\$50,001 - 75,000	271,009	13.12%	343,648,035	13.72%
\$75,001 - 100,000	168,833	8.18%	323,064,252	12.89%
\$100,001 - 200,000	199,537	9.66%	616,660,125	24.61%
GREATER THAN \$200,000	69,137	3.35%	776,510,880	30.99%
TOTALS	2,064,978	100.00%	\$ 2,505,777,326	100.00%

State of Louisiana

ADJUSTED GROSS INCOME CLASS	FISCAL YEAR 2010			
	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	7,651	0.38%	\$ 110,127	0.00%
\$0	104,399	5.12%	5,196,829	0.20%
\$1 - 25,000	755,861	37.07%	109,180,282	4.24%
\$25,001 - 50,000	484,343	23.75%	330,222,000	12.82%
\$50,001 - 75,000	267,195	13.10%	342,076,594	13.29%
\$75,001 - 100,000	164,539	8.07%	320,572,328	12.45%
GREATER THAN \$100,000	255,282	12.51%	1,468,034,921	57.00%
TOTALS	2,039,270	100.00%	\$ 2,575,393,081	100.00%

ADJUSTED GROSS INCOME CLASS	FISCAL YEAR 2009			
	NUMBER OF RETURNS	PERCENT OF TOTAL	TAX LIABILITY	PERCENT OF TOTAL
LESS THAN \$0	7,023	0.35%	\$ 92,927	0.00%
\$0	90,927	4.58%	2,792,336	0.09%
\$1 - 25,000	752,959	37.89%	108,193,148	3.67%
\$25,001 - 50,000	463,147	23.30%	358,010,146	12.13%
\$50,001 - 75,000	258,947	13.03%	389,736,911	13.21%
\$75,001 - 100,000	160,734	8.09%	378,927,045	12.84%
GREATER THAN \$100,000	253,658	12.76%	1,713,765,336	58.06%
TOTALS	1,987,395	100.00%	\$ 2,951,517,849	100.00%

State of Louisiana

PERSONAL INCOME - EARNINGS BY MAJOR INDUSTRY LAST TEN CALENDAR YEARS

(EXPRESSED IN THOUSANDS)

	2018	2017	2016	2015	2014
PRIVATE EARNINGS:					
HEALTH CARE AND SOCIAL ASSISTANCE	\$ 17,657,509	\$ 16,929,400	\$ 16,862,968	\$ 15,715,551	\$ 15,050,009
PROFESSIONAL, SCIENTIFIC, AND TECHNICAL	10,625,996	9,738,967	10,053,953	10,139,344	9,859,591
MINING	4,943,823	6,097,983	9,215,144	8,071,426	8,234,447
CONSTRUCTION	14,240,235	13,377,156	12,785,829	13,290,199	13,237,980
RETAIL TRADE	9,068,240	9,091,195	9,268,112	9,055,372	8,814,700
TRANSPORTATION AND WAREHOUSING	6,423,427	5,840,500	6,251,606	7,473,896	7,349,838
MANUFACTURING - DURABLE GOODS	5,115,180	4,960,925	5,165,986	5,670,417	5,925,487
MANUFACTURING - NONDURABLE GOODS	8,520,426	7,962,627	7,993,534	8,058,119	7,678,061
WHOLESALE TRADE	6,008,372	5,980,898	6,045,026	6,026,901	6,069,106
FARM	677,200	366,421	763,631	929,160	1,373,639
FINANCE AND INSURANCE	5,839,849	5,334,686	5,425,402	5,259,144	5,319,813
OTHER SERVICES	29,779,163	27,885,689	28,203,521	29,650,736	28,402,242
GOVERNMENT AND GOVERNMENT ENTERPRISES:					
FEDERAL, CIVILIAN	3,282,959	3,276,979	3,085,766	3,031,110	2,878,289
MILITARY	2,130,130	2,168,453	2,149,151	2,129,276	2,275,155
STATE AND LOCAL	18,907,204	18,462,667	17,668,004	17,717,917	17,443,316
TOTAL PERSONAL INCOME - EARNINGS BY MAJOR INDUSTRY	\$ 143,219,713	\$ 137,474,546	\$ 140,937,633	\$ 142,218,568	\$ 139,911,673

	2013	2012	2011	2010	2009
PRIVATE EARNINGS:					
HEALTH CARE AND SOCIAL ASSISTANCE	\$ 14,207,471	\$ 13,837,762	\$ 13,699,150	\$ 13,029,493	\$ 12,247,791
PROFESSIONAL, SCIENTIFIC, AND TECHNICAL	9,378,961	8,925,518	8,730,072	8,339,346	8,156,865
MINING	7,757,339	7,882,683	6,124,611	5,096,485	7,222,814
CONSTRUCTION	11,833,726	10,995,566	10,191,916	9,561,405	9,552,079
RETAIL TRADE	8,576,112	8,244,257	8,087,269	7,770,214	7,326,500
TRANSPORTATION AND WAREHOUSING	6,912,864	6,359,258	6,559,286	6,016,411	5,625,326
MANUFACTURING - DURABLE GOODS	5,559,024	5,438,151	5,257,344	4,825,233	4,996,495
MANUFACTURING - NONDURABLE GOODS	7,351,905	7,528,374	7,380,719	6,758,768	6,501,021
WHOLESALE TRADE	5,849,153	5,666,896	5,479,840	5,157,434	5,065,263
FARM	1,673,965	1,575,546	953,157	836,006	833,800
FINANCE AND INSURANCE	5,093,069	4,714,445	4,981,990	4,557,147	4,294,107
OTHER SERVICES	27,287,269	25,601,221	24,239,200	23,239,428	22,324,192
GOVERNMENT AND GOVERNMENT ENTERPRISES:					
FEDERAL, CIVILIAN	2,869,756	2,912,019	3,199,357	3,208,297	3,139,003
MILITARY	2,356,097	2,426,059	3,187,955	3,093,552	2,733,951
STATE AND LOCAL	18,060,939	18,623,299	17,587,770	18,095,539	17,656,744
TOTAL PERSONAL INCOME - EARNINGS BY MAJOR INDUSTRY	\$ 134,767,650	\$ 130,731,054	\$ 125,659,636	\$ 119,584,758	\$ 117,675,951

Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis

State of Louisiana

TAX RATE BY MAJOR SOURCES OF REVENUE

TAX TYPE	COLLECTION UNIT	RATE/DESCRIPTION
<u>Alcoholic Beverage Taxes</u>		
Beer Tax	Department of Revenue	\$12.50 per 31-gallon barrel. This includes all alcoholic beverages with alcohol content of 6% or less and malt beverages with alcohol content more than 6%.
Liquor and Wine Tax	Department of Revenue	\$0.80 per liter on liquor; \$0.55 per liter on sparkling wine and still wines with alcoholic content more than 24%; \$0.20 per liter on still wine with alcoholic content not more than 14%; \$0.35 per liter on still wine with alcoholic content over 14% but not more than 24%.
<u>Corporation Franchise Tax</u>	Department of Revenue	The tax is currently assessed on the taxable base at the rate of \$1.50 per \$1,000 on the first \$300,000 and \$3.00 per \$1,000 over \$300,000.
<u>Gasoline Tax</u>	Department of Revenue	\$0.20 per gallon. Petroleum Products Testing Fee – the fee for testing the quality and quantity of petroleum products is 4/32 cent per gallon.
<u>Hazardous Waste Disposal Tax</u>	Department of Revenue	\$30 per dry-weight ton for waste disposed of on-site, \$40 per dry-weight ton for waste disposed of off-site from where generated, and \$100 per dry-weight ton on extremely hazardous waste disposed of in Louisiana.
<u>Income Tax</u>		
Corporate Income Tax	Department of Revenue	4% on the first \$25,000 of net taxable income; 5% on the next \$25,000; 6% on the next \$50,000; 7% on the next \$100,000; and 8% on all net taxable income in excess of \$200,000.
Individual Income Tax	Department of Revenue	For taxable periods beginning after December 31, 2008, the rate of tax for taxpayers filing as single, married filing separately, or head of household is: 2% on the first \$12,500; 4% on the next \$37,500, and 6% on the taxable income above \$50,000. Married persons filing a joint return or qualifying surviving spouse are taxed at the following rates: 2% on the first \$25,000; 4% on the next \$75,000; and 6% on the taxable income above \$100,000. The combined personal exemption and standard deduction is \$4,500 for single individuals and married persons filing separately; \$9,000 for married couples filing jointly, qualified surviving spouses, and heads of households. A dependency deduction of \$1,000 is allowed for each dependent, each taxpayer and/or spouse who is 65 years of age or older, and for each taxpayer and/or spouse who is blind.
<u>Inheritance Tax</u>	Department of Revenue	Inheritance tax was repealed effective January 1, 2010.
<u>Insurance Excise License Tax</u>	Department of Insurance	A. The tax rate for life, accident, health and service is \$140 for annual premiums up to \$7,000 and \$225 for each additional \$10,000 or fraction thereof. B. The rate for fire, marine, transportation and casualty and surety is \$185 for annual premiums up to \$6,000 and \$300 for each additional \$10,000 or fraction thereof. C. The annual tax rate for Health Maintenance Organizations (HMO) is \$550 for every \$10,000 of gross annual premium collected in lieu of state income tax and corporation franchise tax.
<u>Mineral Resources - Royalties and Bonuses</u>		
	Department of Natural Resources	These are not taxes. However, all oil and gas leases provide for a bonus, which is bid on at the time the lease is given. Leasehold payments, such as "delay rentals," "in-lieu royalty," and "deferred development" payments are also provided for in the lease. Annual rentals cannot, by statutory law, be less than one-half the cash bonus amount. Royalty which is bid on at the lease sale cannot, by statutory law, be less than 1/8th of the value of production. Mineral leases for solid mineral, such as sulfur, potash, salt, or lignite, provide for a royalty based on tonnage production at a market price paid per ton.
<u>Motor Vehicle - Licenses and Fees</u>		
	Department of Public Safety	A. (1) For each passenger-carrying automobile, van, low-speed vehicle as defined in R.S. 32:1(40), or other motor vehicle carrying only persons and their personal effects exclusively, not meeting the requirements of R.S. 47:463.5 or using or operating upon rails or upon permanent tracks and operated only for private use, an annual registration license shall be collected each two years in advance in amounts fixed by the following schedule: (a) For an automobile having an actual value of ten thousand dollars or less, the annual license tax shall be ten dollars. (b) For an automobile having an actual value of greater than ten thousand dollars, the annual license tax shall be the base tax of ten dollars plus an additional tax of one dollar per each one thousand dollars of actual value above ten thousand dollars. In addition, truck fees are established in La. R.S. 47:462. The max weight a truck can be registered for is 88,000 lbs at a rate of \$563.20 annually. B. Personal driver's license fees range from \$6.75 to \$54.00 and are valid for six years. Fees vary based on class of license, age of applicant, and office of issuance. Other driver's license fees may vary. In addition to the license fees stated, a handling fee and service fee may be assessed. C. LRS 32:429 authorizes the collection of a fee not to exceed \$4.50 at a local field office, \$6.00 if within the parishes of Orleans or Jefferson, per service or transaction. This fee is used solely to defray cost of operations of that office not fully funded by the State.

State of Louisiana

TAX TYPE	COLLECTION UNIT	RATE/DESCRIPTION
<u>Natural Gas Franchise</u>	Department of Revenue	1% of the gross receipts from the operation of franchises or charters in the State.
<u>Sales Tax</u>	Department of Revenue	Effective July 1, 2018, 4.45% sales tax is collected on the sale, use, consumption, distribution, or storage for use or consumption of any tangible personal property, on retail sales, leases, and rentals, and on certain sales of services including repairs of tangible personal property; the aggregate sales tax collected on intrastate telecommunications and certain prepaid telephone services was reduced to 3.45%; the sales tax rate on interstate telecommunication services was reduced to 2.45%. Many statutory exemptions are fully suspended and are currently taxed at the full rate of 4.45%; a few statutory exemptions are partially suspended and are currently taxed at the suspended rates of 2%, 2.45%, and 4%.
<u>Severance Tax</u>	Department of Revenue	<p>A. The tax on oil/condensate is based on the value. The full rate of oil/condensate is 12.5% of the value. The incapable oil rate is 6.25% of the value. The stripper oil rate is 3.125% of the value. Stripper oil is exempt as long as the average value is less than \$20 per barrel. Inactive reduced oil rate is 3.25% of the value and orphan reduced oil rate is 3.125% of the value.</p> <p>B. The severance tax on natural gas is based on per thousand cubic feet. The full rate is adjusted annually on July 1, and may never be less than 7 cents per thousand cubic feet. As of July 1, 2018, the full rate is \$0.122 per thousand cubic feet at 15.025 pounds per square inch absolute. The rate on incapable oil well gas is \$0.03 per thousand cubic feet. The rate on incapable gas well gas is \$0.013 per thousand cubic feet. The inactive reduced rate is \$0.061 per thousand cubic feet. The orphan reduced rate is \$0.0305 per thousand cubic feet.</p> <p>C. The tax rate on sulfur is \$1.03 per long-ton (2,240 pounds).</p> <p>D. The tax rate on salt is \$0.06 per ton.</p> <p>E. The tax rates on timber are 2.25% of stumpage value and 5% of stumpage value of pulpwood.</p> <p>F. The tax rate on shell and sand is \$0.06 per ton.</p> <p>G. The tax rate on stone is \$0.03 per ton.</p> <p>H. The tax rate on lignite is \$0.12 per ton.</p> <p>I. The tax rate on marble is \$0.20 per ton.</p>
<u>Special Fuels Tax</u>	Department of Revenue	The tax on diesel is levied at a rate of \$0.20 per gallon. It is subject to the Petroleum Products Testing Fee of 4/32 cents per gallon effective September 1, 2003. Effective January 1, 2016, a tax of \$0.20 per gallon is levied on compressed natural gas (CNG) and liquefied natural gas (LNG) and a tax of \$0.146 per gallon is levied on liquefied petroleum gas (LPG) when used to power a motor fuels vehicle. Prior to January 1, 2016, the tax had been collected by the purchase/issuance of an annual special fuels decal obtained for each vehicle operating on one of these fuels.
<u>Surface Mining and Reclamation Fee</u>	Department of Revenue	The fee on coal and lignite mined in Louisiana is \$0.08 per ton.
<u>Tobacco Tax</u>	Department of Revenue	An excise tax is imposed on the first dealer who handles a tobacco product in the State. Cigars invoiced up to \$120 per thousand are taxed at 8% of the manufacturer's net invoice price, whereas cigars invoiced over \$120 per thousand are taxed at 20% on the net invoice price. The tax rate on smoking tobacco is computed at 33% of the invoice price to wholesalers. The tax rate on smokeless tobacco is 20% of the invoice price. The tax rate on cigarettes is \$0.054 per cigarette. Effective August 1, 2015, an excise tax is levied at \$0.05 per milliliter of consumable liquid solution or other material containing nicotine that is depleted as a vapor product.
<u>Transportation and Communications Utilities Tax</u>	Department of Revenue	2% of the gross receipts from intrastate business.

State of Louisiana

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

(EXPRESSED IN THOUSANDS EXCEPT PERCENTAGE OF PERSONAL INCOME AND TOTAL DEBT PER CAPITA)

GOVERNMENTAL ACTIVITIES

FISCAL YEAR	GENERAL OBLIGATION BONDS (1)	TOTAL GENERAL OBLIGATION PER CAPITA **	TIMED AND STATE HIGHWAY IMPROVEMENT BONDS	TOBACCO SETTLEMENT FINANCING CORPORATION	OTHER (2)
2019	\$ 4,940,246	\$ *	\$ 4,734,458	\$ 593,487	\$ 588,730
2018	4,870,460	1045	4,902,797	705,359	388,378
2017	4,831,735	1,032	5,133,638	823,011	447,609
2016	4,610,809	985	5,274,066	928,140	512,040
2015	4,672,593	1,001	5,439,029	1,065,093	441,436
2014	4,223,157	908	5,736,939	1,101,290	487,092
2013	3,838,301	830	5,554,414	1,837,083	689,595
2012	3,689,767	802	5,634,181	2,049,027	719,959
2011	3,449,859	754	5,884,637	2,178,345	787,416
2010	3,667,101	807	5,138,234	1,173,903	863,655

BUSINESS-TYPE ACTIVITIES

FISCAL YEAR	OTHER (3)	LOUISIANA TRANSPORTATION AUTHORITY	TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME	TOTAL DEBT PER CAPITA** (4)
2019	\$ 642,290	\$ 248,842	\$ 11,748,053	*	\$ *
2018	568,584	256,932	11,692,510	8.16	2,509
2017	621,930	263,153	12,121,076	8.82	2,588
2016	670,412	269,278	12,264,745	8.70	2,620
2015	710,051	275,234	12,603,436	8.86	2,699
2014	477,428	281,439	12,307,345	8.80	2,647
2013	509,462	325,344	12,754,199	9.46	2,758
2012	--	328,604	12,421,538	9.50	2,699
2011	--	330,758	12,631,015	10.05	2,761
2010	--	335,609	11,178,502	9.35	2,460

(1) General Obligation Bonds less Reimbursable Contracts

(2) Includes LA Correctional Facilities Corporation, Public Safety LPFA, Department of Corrections, Office Facilities Corporation, and Unclaimed Property Special Revenue Bonds and GARVEE Bond

(3) Includes LA Community and Technical Colleges and LA Agricultural Finance Authority (2013-2017)

(4) Debt Per Capita = Total Primary Government / Population

* Information not yet available

** Expressed in whole dollars



State of Louisiana

LEGAL DEBT MARGIN AND DEBT LIMITATIONS LAST TEN FISCAL YEARS

(EXPRESSED IN THOUSANDS)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
LEGAL DEBT MARGIN			
BOND AUTHORIZATION LIMITATION	\$ 29,092,143	\$ 27,482,964	\$ 26,095,025
TOTAL NET DEBT APPLICABLE TO LIMITATION	<u>3,502,150</u>	<u>3,413,625</u>	<u>3,326,290</u>
LEGAL DEBT MARGIN	<u>\$ 25,589,993</u>	<u>\$ 24,069,339</u>	<u>\$ 22,768,735</u>
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	12.04%	12.42%	12.75%

LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2019

BSRF REVENUES (3 YEARS)	\$ 43,638,214
DEBT LIMIT CALCULATION (Revenues divided by 3 times 2)	29,092,143
DEBT APPLICABLE TO LIMIT:	
GENERAL OBLIGATION BONDS	<u>3,502,150</u>
LEGAL DEBT MARGIN	<u>\$ 25,589,993</u>

TAX-SUPPORTED DEBT LIMITATION

ESTIMATED GENERAL FUND AND DEDICATED FUND REVENUE PER REVENUE ESTIMATING	\$ 12,134,900	\$ 12,110,200	\$ 11,795,800
PERCENTAGE ESTABLISHED PER LRS 39:1367	<u>6.00%</u>	<u>6.00%</u>	<u>6.00%</u>
NET STATE TAX-SUPPORTED DEBT LIMIT	<u>728,094</u>	<u>726,612</u>	<u>707,748</u>
TOTAL NET STATE TAX-SUPPORTED DEBT PAID	<u>\$ 656,279</u>	<u>\$ 659,078</u>	<u>\$ 637,090</u>
PERCENTAGE OF ESTIMATED GENERAL FUND AND DEDICATED FUND REVENUES PER REVENUE ESTIMATING	5.41%	5.44%	5.40%

GENERAL OBLIGATION DEBT LIMITATION

THREE YEAR AVERAGE BOND SECURITY REVENUES	\$ 14,546,071	\$ 13,741,482	\$ 13,047,513
PERCENTAGE DEBT LIMITATION	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>
GENERAL OBLIGATION DEBT LIMITATION	<u>1,454,607</u>	<u>1,374,148</u>	<u>1,304,751</u>
HIGHEST CURRENT OR FUTURE ANNUAL GENERAL OBLIGATION DEBT SERVICE REQUIREMENT	<u>\$ 393,250</u>	<u>\$ 368,626</u>	<u>\$ 356,113</u>
PERCENTAGE OF THE GENERAL OBLIGATION DEBT SERVICE REQUIREMENT	27.03%	26.83%	27.29%

State of Louisiana

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 25,523,769	\$ 25,110,650	\$ 24,492,802	\$ 23,292,744	\$ 22,551,477	\$ 23,423,522	\$ 25,194,775
<u>3,225,275</u>	<u>3,129,840</u>	<u>2,817,410</u>	<u>2,524,325</u>	<u>2,543,225</u>	<u>2,205,655</u>	<u>2,099,285</u>
<u>\$ 22,298,494</u>	<u>\$ 21,980,810</u>	<u>\$ 21,675,392</u>	<u>\$ 20,768,419</u>	<u>\$ 20,008,252</u>	<u>\$ 21,217,867</u>	<u>\$ 23,095,490</u>
12.64%	12.46%	11.50%	10.80%	11.28%	9.42%	8.33%
\$ 11,265,700	\$ 10,523,400	\$ 10,314,000	\$ 9,852,700	\$ 9,926,000	\$ 9,486,200	\$ 9,868,300
<u>6.00%</u>	<u>6.00%</u>	<u>6.00%</u>	<u>6.00%</u>	<u>6.00%</u>	<u>6.00%</u>	<u>6.00%</u>
<u>675,942</u>	<u>631,404</u>	<u>618,840</u>	<u>591,162</u>	<u>595,560</u>	<u>569,172</u>	<u>592,098</u>
<u>\$ 470,575</u>	<u>\$ 607,318</u>	<u>\$ 594,468</u>	<u>\$ 566,762</u>	<u>\$ 518,024</u>	<u>\$ 509,161</u>	<u>\$ 483,010</u>
4.18%	5.77%	5.76%	5.75%	5.22%	5.37%	4.89%
\$ 12,761,884	\$ 12,555,325	\$ 12,246,401	\$ 11,646,372	\$ 11,275,738	\$ 11,711,761	\$ 12,597,387
<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>
<u>1,276,188</u>	<u>1,255,533</u>	<u>1,224,640</u>	<u>1,164,637</u>	<u>1,127,574</u>	<u>1,171,176</u>	<u>1,259,739</u>
<u>\$ 583,994</u>	<u>\$ 360,575</u>	<u>\$ 332,153</u>	<u>\$ 316,019</u>	<u>\$ 298,833</u>	<u>\$ 281,732</u>	<u>\$ 322,987</u>
45.76%	28.72%	27.12%	27.10%	26.50%	24.06%	25.64%

State of Louisiana

PLEGGED REVENUE BOND COVERAGE LAST TEN FISCAL YEARS

(EXPRESSED IN THOUSANDS EXCEPT COVERAGE RATIO)

	FISCAL YEAR ENDED JUNE 30	GROSS REVENUE	DIRECT OPERATING EXPENSES	AVAILABLE FOR DEBT SERVICE	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE	COVERAGE RATIO
Louisiana Agricultural Finance Authority *	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ --	0.00
	2018	5,706	4,295	1,411	8,735	229	8,964	0.16
	2017	4,035	3,024	1,011	13,805	784	14,589	0.07
	2016	13,985	3,442	10,543	8,285	1,216	9,501	1.11
	2015	13,745	4,159	9,586	8,105	1,626	9,731	0.99
	2014	13,904	4,616	9,288	7,785	1,927	9,712	0.96
	2013	21,402	4,889	16,513	13,577	3,712	17,289	0.96
	2012	15,437	69,006	(53,569)	9,197	2,507	11,704	(4.58)
	2011	16,282	5,186	11,096	9,082	3,034	12,116	0.92
	2010	12,284	5,106	7,178	2,222	3,300	5,522	1.30
Louisiana Transportation Authority	2019	\$ 5,367	\$ 25	\$ 5,342	\$ 2,790	\$ 5,301	\$ 8,091	0.66
	2018	4,931	23	4,908	855	5,365	6,220	0.79
	2017	4,327	23	4,304	735	5,391	6,126	0.70
	2016	5,281	22	5,259	545	5,411	5,956	0.88
	2015	6,135	22	6,113	170	6,035	6,205	0.99
	2014	5,816	2	5,814	--	14,815	14,815	0.39
	2013	3,637	2	3,635	--	5,530	5,530	0.66
	2012	3,803	12	3,791	--	3,708	3,708	1.02
	2011	4,562	13	4,549	645	6,315	6,960	0.65
	2010	2,853	23	2,830	--	13,632	13,632	0.21
Tobacco Settlement Financing Corporation	2019	\$ 91,835	\$ 100	\$ 91,735	\$ 69,290	\$ 24,038	\$ 93,328	0.98
	2018	93,967	98	93,869	67,880	27,445	95,325	0.98
	2017	85,123	119	85,004	56,455	30,268	86,723	0.98
	2016	82,738	108	82,630	75,870	33,851	109,721	0.75
	2015	83,603	140	83,463	--	32,796	32,796	2.54
	2014	85,008	3,256	81,752	--	36,416	36,416	2.24
	2013	129,785	172	129,613	84,800	47,856	132,656	0.98
	2012	89,598	89	89,509	39,835	50,047	89,882	1.00
	2011	87,258	100	87,158	36,110	52,033	88,143	0.99
	2010	92,281	111	92,170	38,960	51,311	90,271	1.02
State Highway Improvement Bonds	2019	\$ 58,212	\$ --	\$ 58,212	\$ 10,695	\$ 12,304	\$ 22,999	2.53
	2018	57,817	--	57,817	10,210	12,782	22,992	2.51
	2017	58,255	--	58,255	9,755	13,240	22,995	2.53
	2016	58,412	--	58,412	9,320	13,676	22,996	2.54
	2015	53,070	--	53,070	6,225	16,771	22,996	2.31
	2014	52,645	--	52,645	1,950	4,932	6,882	7.65
	2013	--	--	--	--	--	--	--
	2012	--	--	--	--	--	--	--
	2011	--	--	--	--	--	--	--
	2010	--	--	--	--	--	--	--
Transportation Infrastructure Model for Economic Development	2019	\$ 635,511	\$ 98	\$ 635,413	\$ 29,985	\$ 115,988	\$ 145,973	4.35
	2018	601,841	4,711	597,130	26,870	114,248	141,118	4.23
	2017	634,884	224	634,660	23,705	116,239	139,944	4.54
	2016	622,234	300	621,934	21,450	123,580	145,030	4.29
	2015	606,410	11,845	594,565	18,875	123,401	142,276	4.18
	2014	588,830	15,970	572,860	17,375	112,246	129,621	4.42
	2013	582,760	473	582,287	14,430	140,054	154,484	3.77
	2012	530,700	4,160	526,540	8,270	118,569	126,839	4.15
	2011	488,520	15	488,505	6,090	113,266	119,356	4.09
	2010	489,235	20	489,215	5,880	100,788	106,668	4.59

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	FISCAL YEAR ENDED JUNE 30	GROSS REVENUE	DIRECT OPERATING EXPENSES	AVAILABLE FOR DEBT SERVICE	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE	COVERAGE RATIO
LPFA-Department of Public Safety	2019	\$ 17,368	\$ --	\$ 17,368	\$ 4,365	\$ 492	\$ 4,857	3.58
	2018	17,934	--	17,934	5,720	1,006	6,726	2.67
	2017	17,238	--	17,238	5,440	1,314	6,754	2.55
	2016	17,134	--	17,134	5,185	1,579	6,764	2.53
	2015	15,099	--	15,099	4,930	1,832	6,762	2.23
	2014	14,931	--	14,931	4,705	1,073	5,778	2.58
	2013	18,973	--	18,973	4,480	2,303	6,783	2.80
	2012	16,589	--	16,589	4,265	2,521	6,786	2.44
	2011	13,410	--	13,410	4,065	2,730	6,795	1.97
	2010	13,555	--	13,555	3,870	2,928	6,798	1.99
Unclaimed Property Special Revenue Bonds	2019	\$ 27,005	\$ --	\$ 27,005	\$ 6,585	\$ 8,226	\$ 14,811	1.82
	2018	47,425	--	47,425	6,315	8,513	14,828	3.20
	2017	40,991	--	40,991	6,150	8,729	14,879	2.75
	2016	43,021	--	43,021	3,825	7,085	10,910	3.94
	2015	15,000	--	15,000	--	5,358	5,358	2.80
	2014	15,000	--	15,000	--	3,691	3,691	4.06
	2013	--	--	--	--	--	--	--
	2012	--	--	--	--	--	--	--
	2011	--	--	--	--	--	--	--
	2010	--	--	--	--	--	--	--

* In Fiscal Year 2013, Louisiana Agricultural Finance Authority moved to Primary Government - Proprietary Funds.

See Note 8, Section J, for additional information on Pledged Revenues

Source: Office of Statewide Reporting and Accounting Policy

State of Louisiana

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

YEAR	POPULATION	PERSONAL INCOME	PER CAPITA PERSONAL INCOME	MEDIAN AGE
	(A)(B)(1)	(A)(1)	(C)(1)	(2)
2018	4,660	\$ 215,488,700	\$ 46,242	38.2
2017	4,684	203,725,026	43,491	38.1
2016	4,682	198,025,102	42,298	37.9
2015	4,670	200,594,438	42,947	36.4
2014	4,650	195,426,167	42,030	36.3
2013	4,625	190,589,832	41,204	36.1
2012	4,602	184,340,179	40,057	35.9
2011	4,575	176,356,255	38,549	35.9
2010	4,544	168,230,509	37,021	35.8
2009	4,492	168,544,450	37,520	35.4

YEAR	CIVILIAN LABOR FORCE	LOUISIANA UNEMPLOYMENT RATE	U.S. UNEMPLOYMENT RATE
	(A)(3)	(3)	(3)
2018	2,104	4.9%	3.9%
2017	2,112	5.1	4.4
2016	2,120	6.1	4.9
2015	2,159	6.3	5.3
2014	2,154	6.4	6.2
2013	2,099	6.2	7.4
2012	2,084	6.4	8.1
2011	2,060	7.3	8.9
2010	2,082	7.5	9.6
2009	2,068	6.8	9.3

(A) Expressed in thousands

(B) Population figures are estimated and are revised yearly;
however, only the original estimates are reported here

(C) Expressed in dollars

Sources: (1) Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis
(2) U.S. Census Bureau
(3) U.S. Department of Labor, Bureau of Labor Statistics

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

2019 EMPLOYERS	RANGE
STATE OF LOUISIANA (1)	40,000+
OCHSNER HEALTH SYSTEM	25,000+
LOUISIANA STATE UNIVERSITY SYSTEM (2)	13,000+
UNIVERSITY OF LOUISIANA SYSTEM (2)	9,000+
OUR LADY OF THE LAKE MEDICAL CENTER	5,000 - 9,999
INGALLS SHIPBUILDING	5,000 - 9,999
LAFAYETTE GENERAL HEALTH	5,000 - 9,999
HILTON-NEW ORLEANS RIVERSIDE	5,000 - 9,999
WILLIS KNIGHTON MEDICAL CENTER	5,000 - 9,999
LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM (3)	5,000 - 9,999
SOUTHERN UNIVERSITY SYSTEM (2)	1,000 - 4,999
PARISH OF JEFFERSON	1,000 - 4,999
ACADIAN AMBULANCE	1,000 - 4,999
EAST JEFFERSON GENERAL HOSPITAL	1,000 - 4,999
NORTH OAKS HEALTH SYSTEM	1,000-4,999

2010 EMPLOYERS *

STATE OF LOUISIANA (1)	50,000+
LOUISIANA STATE UNIVERSITY SYSTEM (2)	25,000+
OCHSNER HEALTH SYSTEM	10,000+
UNIVERSITY OF LOUISIANA SYSTEM (2)	5,000-9,999
NORTHROP GRUMMAN SHIP SYSTEMS	5,000-9,999
EAST JEFFERSON GENERAL HOSPITAL	5,000-9,999
LAFAYETTE MEDICAL CENTER	5,000-9,999
OUR LADY OF THE LAKE MEDICAL CENTER	5,000-9,999
TULANE UNIVERSITY	5,000-9,999
LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM (3)	5,000-9,999
WILLIS KNIGHTON HEALTH SYSTEM	1,000-4,999
U.S. POST OFFICE	1,000-4,999
SOUTHERN UNIVERSITY SYSTEM (2)	1,000-4,999
HARRAH'S ENTERTAINMENT	1,000-4,999
NORTH OAKS HEALTH SYSTEM	1,000-4,999

* 2010 employer list is from Louisiana's Comprehensive Annual Financial Report for the year ended June 30, 2010

- (1) Government - Primary
- (2) Government - Component Unit
- (3) Current year it is Primary Government and in 2010 it was a Component Unit

Note: Louisiana Workforce Commission is no longer able to provide largest employer information due to tighter confidentiality regulations of the Bureau of Labor Statistics.

State of Louisiana

LOUISIANA STATE EMPLOYEES BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
GENERAL GOVERNMENT				
CLASSIFIED	3,906	3,881	3,850	4,122
UNCLASSIFIED	1,579	1,581	1,521	1,529
CULTURE, RECREATION, AND TOURISM				
CLASSIFIED	728	658	705	675
UNCLASSIFIED	452	439	428	432
TRANSPORTATION AND DEVELOPMENT				
CLASSIFIED	4,215	4,202	4,258	4,237
UNCLASSIFIED	121	125	127	115
PUBLIC SAFETY				
CLASSIFIED	2,551	2,619	2,568	2,525
UNCLASSIFIED	452	467	458	463
HEALTH AND WELFARE				
CLASSIFIED	11,007	10,785	10,508	10,194
UNCLASSIFIED	707	684	902	786
CORRECTIONS				
CLASSIFIED	4,955	4,903	4,795	4,833
UNCLASSIFIED	140	117	114	106
YOUTH DEVELOPMENT				
CLASSIFIED	771	733	737	735
UNCLASSIFIED	80	71	77	86
CONSERVATION AND ENVIRONMENT				
CLASSIFIED	1,926	1,913	1,946	1,891
UNCLASSIFIED	163	157	147	145
EDUCATION				
CLASSIFIED	815	801	797	763
UNCLASSIFIED	625	677	666	648
AGRICULTURE*				
CLASSIFIED	539	546	528	500
UNCLASSIFIED	55	52	60	65
WORKFORCE DEVELOPMENT*				
CLASSIFIED	904	900	894	943
UNCLASSIFIED	57	58	58	68
ECONOMIC DEVELOPMENT*				
CLASSIFIED	59	60	61	59
UNCLASSIFIED	48	57	50	55
MILITARY AND VETERANS AFFAIRS*				
CLASSIFIED	840	826	888	820
UNCLASSIFIED	857	809	783	826
COLLEGES AND UNIVERSITIES				
CLASSIFIED	5,296	5,443	5,625	5,810
UNCLASSIFIED	25,865	23,744	25,001	23,088
OTHER				
CLASSIFIED	1,495	1,548	1,540	1,577
UNCLASSIFIED	868	861	861	863
TOTAL	<u>72,076</u>	<u>69,717</u>	<u>70,953</u>	<u>68,959</u>

* New Functions, beginning in 2015, formerly within General Government

Source: Louisiana Department of State Civil Service

State of Louisiana

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
3,954	6,525	6,011	6,315	6,422	6,691
1,587	3,283	3,661	3,772	3,814	3,850
670	852	603	595	604	659
412	443	641	579	532	525
4,220	4,235	4,336	4,441	4,466	4,479
117	134	96	101	91	98
2,522	2,446	2,536	2,548	2,645	2,811
499	141	213	239	173	156
10,551	10,465	10,002	12,200	13,346	15,084
843	912	1,168	1,238	1,142	1,368
4,915	4,827	4,758	5,075	5,179	5,684
104	77	175	186	142	140
739	800	843	918	916	971
79	80	106	110	110	93
1,951	1,818	1,850	1,928	1,971	2,006
124	124	152	145	138	160
781	759	779	922	1,011	1,004
815	1,041	1,871	2,058	2,302	2,446
479	--	--	--	--	--
78	--	--	--	--	--
1,023	--	--	--	--	--
84	--	--	--	--	--
57	--	--	--	--	--
58	--	--	--	--	--
793	--	--	--	--	--
855	--	--	--	--	--
6,135	6,533	10,059	15,563	16,603	17,478
22,279	22,074	22,978	24,428	24,717	26,899
1,564	1,558	1,525	1,526	1,567	1,545
862	900	963	976	983	953
<u>69,150</u>	<u>70,027</u>	<u>75,326</u>	<u>85,863</u>	<u>88,874</u>	<u>95,100</u>

State of Louisiana

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
GENERAL GOVERNMENT				
AGRICULTURE - CROPS (in thousands) - [1]	*	\$1,994,633	\$1,997,566	\$1,780,005
AGRICULTURE - LIVESTOCK (in thousands) - [1]	*	\$1,146,527	\$1,096,216	\$1,029,661
AGRICULTURE - TIMBER (in thousands) - [1]	*	\$456,653	\$490,527	\$415,123
ELECTIONS - REGISTERED VOTERS (in thousands) - [1]	*	3,001	2,977	2,976
REVENUE - TAX RETURNS FILED (in thousands) - [2]	4,068	4,170	3,871	3,808
REVENUE - TAX RETURNS FILED ELECTRONICALLY - [2]	83%	79%	80%	80%
CULTURE, RECREATION, AND TOURISM				
STATE PARKS VISITORS (in thousands) - [2]	1,593	1,641	1,772	1,994
TRANSPORTATION AND DEVELOPMENT				
NUMBER OF BRIDGES - [1]	12,497	12,629	12,741	12,748
PUBLIC SAFETY				
STATE POLICE ROAD PATROL MILEAGE (in thousands) - [2]	13,682	13,687	9,855	13,425
HEALTH AND WELFARE				
LDH - MEDICAID CLAIMS PROCESSED (in thousands) - [2]	91,941	89,280	77,196	61,836
LDH - CHILDREN IMMUNIZED - [3]	*	90%	92%	95%
CORRECTIONS				
AVERAGE DAILY COST PER INMATE BED - [2]	\$65.35	\$60.67	\$55.39	\$53.74
CONSERVATION AND ENVIRONMENT				
WLF - FISH AND SHELLFISH (in thousands) - [1]	*	387,569	\$308,519	\$384,260
WLF - ALLIGATOR AND GAME (in thousands) - [1, 6]	*	106,774	\$87,697	\$83,393
WLF - HUNTER DAYS ANNUALLY (in millions) - [1]	*	4.3	5.9	5.9
WLF - LICENSED COMMERCIAL FISHERMEN - [1]	*	11,903	11,879	13,430
EDUCATION				
GRADES K-12 (number of students) - [3]	*	683,823	687,644	688,319
AVERAGE ACT SCORE - [4]	18.9	19.3	19.6	19.5
START PRINCIPAL DEPOSITS (in thousands, cumulative) - [1]	*	\$97,063	\$86,625	\$75,152
TOPS TUITION AWARDS (in thousands) - [2]	\$302,531	\$293,562	\$201,627	\$262,489
TOPS AWARDS RECIPIENTS (number of students) - [2]	53,995	51,961	50,858	51,106
COLLEGES & UNIVERSITIES (number of students) - [5]	*	211,747	212,361	211,248

* Information for this year is not yet available

Sources: [1] based on calendar years

[2] based on fiscal years

[3] based on school year reported on October 1

[4] based on graduating class

[5] based on preliminary amounts reported on September 1

[6] 2013 was a transition year to coincide tag year with fiscal year

State of Louisiana

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$2,024,038	\$2,649,907	\$2,766,125	\$2,962,500	\$2,402,228	\$1,935,528
\$1,273,555	\$1,342,101	\$1,159,661	\$1,165,382	\$1,058,342	\$977,025
\$463,747	\$386,975	\$425,046	\$337,288	\$446,905	\$417,493
2,910	2,948	2,918	2,920	2,861	2,941
2,858	3,517	3,577	3,952	4,332	4,538
80%	77%	74%	61%	48%	53%
1,899	1,747	1,967	2,151	2,242	2,069
12,907	12,982	12,955	13,095	13,016	13,166
12,788	8,555	8,958	11,305	13,055	13,615
57,690	53,814	56,395	60,498	64,703	62,618
96%	94%	94%	93%	95%	95%
\$53.79	\$50.21	\$53.43	\$54.82	\$55.77	\$55.54
\$384,519	\$413,854	\$317,515	\$265,092	\$238,481	\$188,355
\$84,381	\$97,431	\$39,106	\$84,738	\$66,418	\$38,523
6.0	7.0	7.0	5.4	5.8	5.0
13,929	13,651	13,272	13,629	14,301	14,396
690,267	717,896	713,110	707,464	673,968	666,901
19.2	19.1	20.3	20.3	20.2	20.1
\$72,618	\$71,619	\$64,111	\$62,913	\$52,720	\$50,852
\$249,995	\$244,627	\$192,085	\$166,886	\$144,450	\$129,868
48,790	48,224	46,263	44,433	43,782	42,375
215,200	216,123	216,613	221,831	225,835	225,198

State of Louisiana

CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
CULTURE, RECREATION, AND TOURISM					
STATE PARKS	24	24	25	25	25
STATE PARKS (ACREAGE)	29,819	29,819	32,047	32,047	32,047
STATE HISTORIC SITES	21	21	21	21	21
STATE HISTORIC SITES (ACREAGE)	2,855	2,855	2,850	2,850	2,850
TRANSPORTATION AND DEVELOPMENT					
STATE HIGHWAYS (MILES)	16,581	16,679	16,679	16,698	16,699
PARISH ROADS (MILES)	32,729	32,729	32,729	32,729	32,729
CITY STREETS (MILES)	11,297	11,297	11,297	11,297	11,297
BRIDGES ON STATE HIGHWAYS	7,807	7,834	7,828	7,932	8,002
BRIDGES OFF STATE HIGHWAYS	4,690	4,795	4,761	4,829	4,905
PUBLIC SAFETY					
TROOPS	9	9	9	9	9

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
CULTURE, RECREATION, AND TOURISM					
STATE PARKS	25	25	26	26	26
STATE PARKS (ACREAGE)	32,047	32,271	34,215	34,639	34,215
STATE HISTORIC SITES	21	21	22	22	22
STATE HISTORIC SITES (ACREAGE)	2,567	2,573	2,676	2,676	2,676
TRANSPORTATION AND DEVELOPMENT					
STATE HIGHWAYS (MILES)	16,634	16,606	16,655	16,667	16,678
PARISH ROADS (MILES)	32,735	32,729	32,589	33,375	33,580
CITY STREETS (MILES)	11,936	11,311	11,335	11,559	11,056
BRIDGES ON STATE HIGHWAYS	7,887	7,906	8,013	7,983	7,984
BRIDGES OFF STATE HIGHWAYS	4,934	4,999	5,030	5,033	5,182
PUBLIC SAFETY					
TROOPS	9	9	9	9	9

- Sources: 1. Louisiana Department of Culture, Recreation, and Tourism,
Office of Tourism and Office of State Parks
2. Louisiana Department of Transportation and Development,
Traffic and Planning Section and Bridge Maintenance Section
3. Louisiana Department of Public Safety and Corrections,
Office of State Police

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STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2019
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2019

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$10.53. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.lla.la.gov. When contacting the office, you may refer to Agency ID No. 7354 or Report ID No. 80190087 for additional information.

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2019

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 30, 2019, has been issued under separate cover.

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. This report is available on the Legislative Auditor's website at www.la.gov. A copy of this report is also being submitted to the Federal Audit Clearinghouse (FAC). The FAC will retain an archival copy of the report and make the report publicly available on its website at <https://harvester.census.gov/facweb>. The report is also being transmitted to the Office of Inspector General of the United States Department of Health and Human Services, which is the cognizant federal agency for the Single Audit of the State of Louisiana.

March 26, 2020



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 26, 2020

To the Governor, Members of the Legislature, and Taxpayers of Louisiana

The Legislative Auditor audits the activities of state departments, agencies, universities, and other organizational units to ensure accountability and to review compliance with certain laws and regulations relating to financial matters. The audit scope encompasses both state and federal funds. The State of Louisiana Single Audit Report, along with the state's *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana State government for the fiscal year ended June 30, 2019.

The state's June 30, 2019, basic financial statements were issued on December 30, 2019. This year, we issued unmodified opinions for all opinion units.

The State of Louisiana's 2019 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, as well as internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 37 reported findings, 12 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$10 million. The respective federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2019, we issued a Disclaimer of Opinion on the state's compliance with Eligibility requirements applicable to the Children's Health Insurance Program and Medicaid Cluster. We also issued qualified opinions on the state's compliance with (1) Procurement and Suspension and Debarment requirements and Special Tests and Provisions requirements applicable to the Research and Development Cluster; (2) Subrecipient Monitoring requirements applicable to the WIOA Cluster; (3) Subrecipient Monitoring requirements applicable to the Highway Planning and Construction Cluster; and (4) Activities Allowed or Unallowed and Special Tests and Provisions requirements applicable to the Children's Health Insurance Program and the Medicaid Cluster.

Instances of material weaknesses were identified in the internal controls over preparing complete and accurate annual fiscal reports for two entities. Material weaknesses in the internal controls over federal compliance were also identified.

To the Governor, Members of the Legislature, and Taxpayers of Louisiana

March 26, 2020

Page Two

In addition, during fiscal year ended June 30, 2019, the state's Medicaid program paid \$5.5 billion to managed care organizations to provide Medicaid benefits to approximately 1.4 million recipients who were determined eligible based on a methodology using federal income tax data known as modified adjusted gross income (MAGI). The Louisiana Department of Health (LDH) did not use federal tax data to verify critical Medicaid and Children's Health Insurance Program eligibility factors, increasing the risk that applicants could be determined eligible when they are ineligible. As of the issuance of this report, we have been unable to verify the eligibility of these MAGI-determined recipients because federal and state laws prohibit our use of federal or state income tax records for these purposes. Considering rising state health care costs and limited budgets, it is important to ensure that Medicaid dollars are spent appropriately. Proper and timely eligibility decisions are critical to ensure LDH does not expend state and federal funds for ineligible individuals. In the event the federal government identifies ineligible participants based on the income requirements, the costs could be disallowed requiring the state to return the federal share of those Medicaid costs to the federal government, resulting in a liability to the state.

We continue to be committed to fostering accountability and transparency in Louisiana government by providing the legislature and others with audit services, fiscal advice, and other useful information to assist them in addressing the challenges affecting our state.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first name "Daryl" being particularly prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

EFS:DGP:ch

TRANSMITTAL 2019

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2019

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Executive Summary

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

Introduction

The Single Audit Report for the fiscal year ended June 30, 2019, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

The Single Audit, as performed by the Legislative Auditor, meets the requirements of the Single Audit Act as amended in 1996 and Title 2 of U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Single Audit includes various departments, agencies, universities, and other organizational units included in the *Comprehensive Annual Financial Report* of the state of Louisiana using the criteria established by Governmental Accounting Standards Board Statement 14, *The Financial Reporting Entity*, as amended.

Findings and Questioned Costs

As a result of auditing Louisiana's basic financial statements and Schedule of Expenditures of Federal Awards, we noted certain deficiencies concerning internal control and compliance with laws and regulations. These deficiencies are presented in the schedules of findings and questioned costs as described in the Table of Contents of the accompanying report.

A total of 37 findings were reported within this year's Single Audit Report. This total includes 12 (32%) findings that were repeat findings from a prior audit.

The 2019 Single Audit Report discloses federal questioned costs of \$9,912,111 that are detailed within the findings presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

The following pages contain graphical descriptions of the number of findings and related federal questioned costs by state agency, the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported federal questioned costs over the past five years.

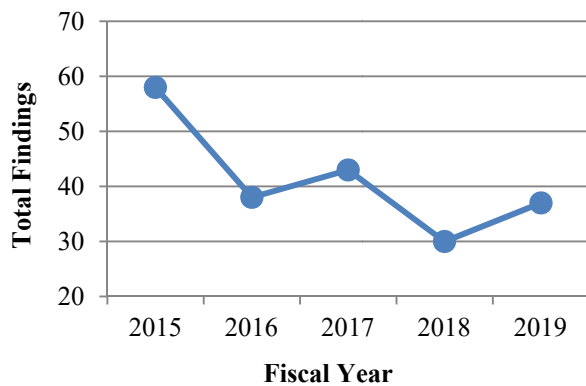
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

Findings and Federal Questioned Costs by State Agency

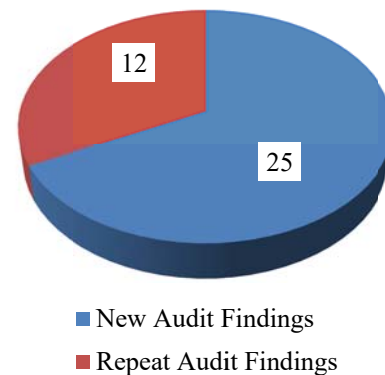
State Agencies with Single Audit Findings	Number of Findings (Number of Repeats)	Federal Questioned Costs
Agriculture and Forestry, Department of	2 (0)	\$0
Children and Family Services, Department of	4 (0)	7,309
Executive Department – Division of Administration – Office of Community Development	2 (2)	7,740,337
Executive Department – Division of Administration – Office of Group Benefits	1 (0)	0
Health, Louisiana Department of	13 (6)	1,437,378
Juvenile Justice, Department of Public Safety and Corrections, Office of	1 (0)	6,109
Louisiana State University and Related Campuses	2 (1)	137,317
Louisiana State University Health Sciences Center - Shreveport	2 (0)	0
Louisiana Workforce Commission	3 (2)	0
Revenue, Louisiana Department of	2 (1)	0
Southeastern Louisiana University	2 (0)	589,770
Southern University at Baton Rouge	1 (0)	0
Transportation and Development, Department of	2 (0)	0
Total	37 (12)	\$9,912,111*

*There are two current-year findings reporting the same federal questioned costs of \$6,109; finding 2019-020 at the Department of Children and Family Services (DCFS) (primary recipient) and finding 2019-035 at the Office of Juvenile Justice under the Department of Public Safety and Corrections (subrecipient of DCFS). Therefore, \$6,109 is not duplicated in the federal questioned costs total above.

Trend of Findings over the Past Five Years

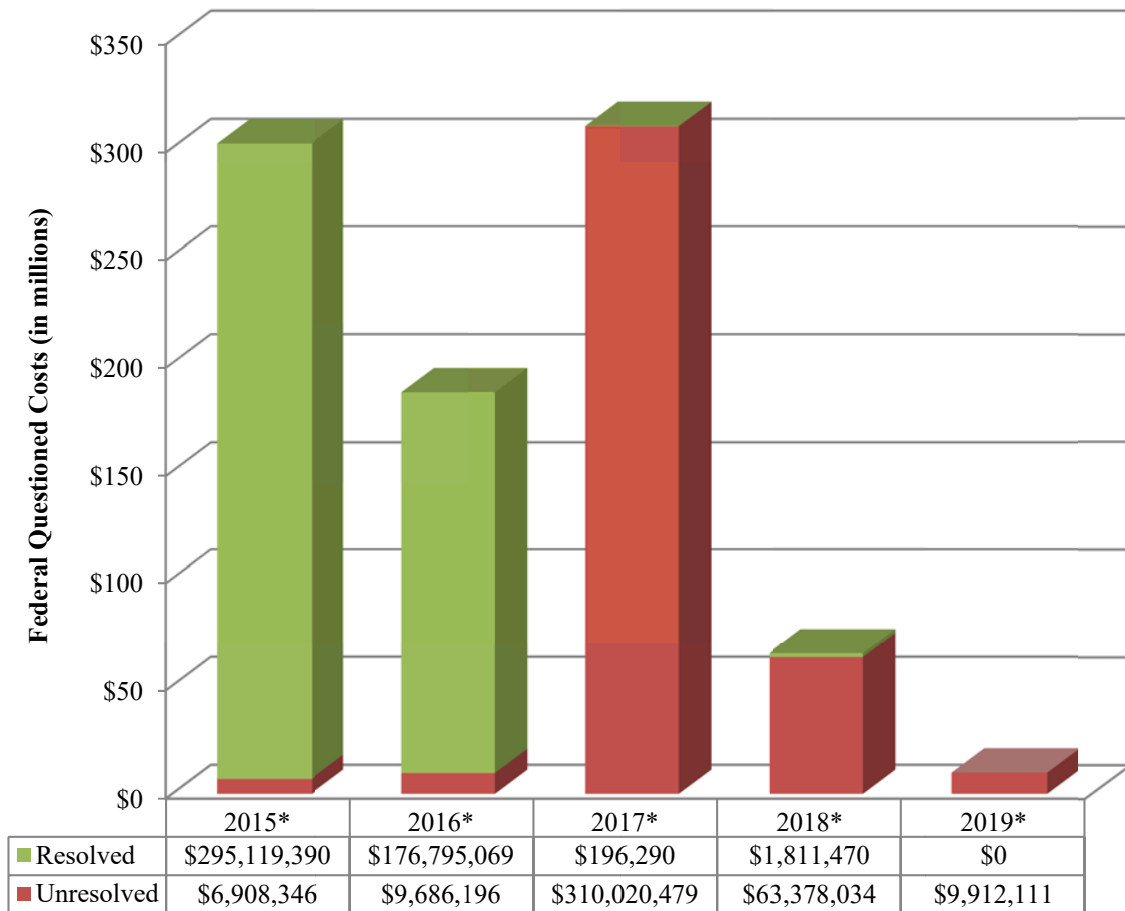


Fiscal Year 2019 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

Trend and Current Status of Federal Questioned Costs over the Past Five Years



*Of the 2019 total questioned costs, \$7,740,337 (78%) are related to two current-year findings [2019-008 and 2019-009 at the Executive Department – Division of Administration – Office of Community Development presented in the Schedule of Findings and Questioned Costs (Schedule C)].

These same two findings in 2018, 2017, 2016, and 2015 accounted for 97%, 99%, 95%, and 93% of the total questioned costs, respectively. Findings 2018-014 and 2018-015 had questioned costs totaling \$63,161,093 in 2018; findings 2017-010 and 2017-011 had questioned costs totaling \$308,789,598 in 2017; findings 2016-016 and 2016-017 had questioned costs totaling \$176,744,970 in 2016; findings 2015-010 and 2015-011 had questioned costs totaling \$281,256,552 in 2015.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

Material Weaknesses in Internal Control Financial Statement Findings

As a result of the 2019 Single Audit, the following two findings were considered to be material weaknesses in internal control over financial reporting and are reported in detail in Schedule B.

2019-003 - Inadequate Preparation of the Annual Fiscal Report (*Louisiana Department of Revenue*) (Schedule B, pages 19-21)

2019-004 - Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards (*Southeastern Louisiana University*) (Schedule B, pages 21-22)

Opinions on Compliance with Requirements Applicable to Major Federal Programs

As a result of the 2019 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

Research and Development Cluster (Qualified Opinion on Procurement and Suspension and Debarment, and Special Tests and Provisions)

2019-005 - Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center (AgCenter) and the Pennington Biomedical Research Center (PBRC) (*Louisiana State University and Related Campuses*) LSU A&M, the AgCenter, and PBRC did not ensure compliance with federal procurement requirements for fiscal year 2019. LSU implemented a new internal federal procurement policy on July 1, 2018, to be in accordance with Uniform Guidance; however, the policy contained several exemptions to competitive solicitation allowed under the state University Pilot Procurement Code (UPPC) that are not considered exemptions per Uniform Guidance. Failure to comply with the federal procurement standards resulted in noncompliance with federal regulations (Schedule C, pages 27-29).

2019-015 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (*Louisiana State University and Related Campuses*) LSU A&M, for the second consecutive year, and the AgCenter, for the third consecutive year, did not have adequate controls in place to ensure compliance with special tests and provisions

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

requirements. Failure to fully implement controls over key personnel requirements could result in noncompliance with special tests and provisions requirements (Schedule C, pages 46-47).

WIOA Cluster (Qualified Opinion on Subrecipient Monitoring)

2019-011 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) The Louisiana Workforce Commission (LWC) did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program expenditures totaled \$39 million during fiscal year 2019, with approximately \$36 million provided to subrecipients who were not adequately monitored. Failure to perform adequate monitoring impairs LWC's ability to ensure that program funds passed through to its subrecipients are spent in accordance with program regulations and increases the risk of improper payments that the state may have to repay to the federal government (Schedule C, pages 38-39).

Highway Planning and Construction Cluster (Qualified Opinion on Subrecipient Monitoring)

2019-014 - Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Subrecipient Monitoring (*Department of Transportation and Development*) The Department of Transportation and Development (DOTD) did not adequately monitor subrecipients of the Highway Planning and Construction Cluster (HPCC) programs. Failure to properly monitor subrecipients may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that DOTD may have to return to the federal grantor (Schedule C, pages 43-45).

93.767 - Children's Health Insurance Program and Medicaid Cluster (Disclaimer of Opinion on Eligibility; Qualified Opinion on Activities Allowed or Unallowed and Special Tests and Provisions)

2019-028 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations (*Louisiana Department of Health*) For the second consecutive year, the Louisiana Department of Health (LDH) failed to design and maintain adequate internal control over MAGI-based eligibility determinations in the Children's Health Insurance Program (LaCHIP) and the Medical Assistance Program, CFDA 93.778 (Medicaid). Due to inability to obtain sufficient audit evidence, the auditors were unable to adequately test MAGI-based LaCHIP and Medicaid eligibility (Schedule C, pages 69-70).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

2019-029 - Noncompliance on Managed Care Premium Payments (*Louisiana Department of Health*) LDH made premium payments totaling approximately \$4.8 billion to the Healthy Louisiana managed care organizations (MCOs) without first receiving required contract amendment approvals. Also, LDH made payments totaling approximately \$868 million for service dates outside of the certification period provided by the actuary's rate certification letter. By paying the MCOs prior to contract amendment approvals, LDH may have made payments without proper authorization that were noncompliant with state procurement regulations. By paying the MCOs with rates outside of the rate certification period, LDH may have violated federal regulations requiring payments using actuarial sound rates (Schedule C, pages 71-73).

2019-030 - Noncompliance with Managed Care Provider Enrollment Requirement (*Louisiana Department of Health*) For the second consecutive year, LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. LDH noted that enrollment and screening of managed care providers will not be performed until the new provider management system is implemented. LDH will continue to be in violation of federal law until a new provider enrollment system is implemented and all providers are enrolled in the new system (Schedule C, pages 73-74).

2019-032 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*) For the second consecutive year, LDH did not perform five-year revalidations; screenings based on categorical risk of fraud, waste or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all LaCHIP and Medicaid fee-for-service providers. In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases, would enable the state to identify ineligible providers that should be rejected or excluded from the program. Not performing the required revalidations and screenings increases the risk that providers will continue to perform services for Medicaid recipients when they should be excluded (Schedule C, pages 77-78).

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

Material Weaknesses in Internal Control
Federal Award Findings

As a result of the 2019 Single Audit, the following 15 findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2019-005 - Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center and the Pennington Biomedical Research Center (*Louisiana State University and Related Campuses*) (See summary, page xii.)

2019-007 - Lack of Controls over Suspension and Debarment Requirements (*Department of Agriculture and Forestry*) (See Schedule C, pages 30-31.)

2019-010 - Inadequate Source Code Escrow Agreement (*Louisiana Workforce Commission*) (See Schedule C, pages 37-38.)

2019-011 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) (See summary, page xiii.)

2019-012 - Weak Security Controls (*Louisiana Workforce Commission*) (See Schedule C, pages 40-41.)

2019-014 - Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Subrecipient Monitoring (*Department of Transportation and Development*) (See summary, page xiii.)

2019-015 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center (*Louisiana State University and Related Campuses*) (See summary, pages xii-xiii.)

2019-023 - Inadequate Controls over Healthy Louisiana Premium Payments (*Louisiana Department of Health*) (See Schedule C, pages 60-61.)

2019-028 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations (*Louisiana Department of Health*) (See summary, page xiii.)

2019-029 - Noncompliance on Managed Care Premium Payments (*Louisiana Department of Health*) (See summary, page xiv.)

2019-030 - Noncompliance with Managed Care Provider Enrollment Requirement (*Louisiana Department of Health*) (See summary, page xiv.)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2019

2019-031 - Noncompliance with Prenatal Service Third-Party Liability Requirements
(*Louisiana Department of Health*) (See Schedule C, pages 75-76.)

2019-032 - Noncompliance with Provider Revalidation and Screening Requirements
(*Louisiana Department of Health*) (See summary, page xiv.)

2019-036 - Weakness in Controls with Special Tests and Provisions Requirements
(*Louisiana State University Health Sciences Center - Shreveport*) (See Schedule C, pages 84-85.)

2019-037 - Weaknesses in Controls over Federal Research and Development Expenses
(*Louisiana State University Health Sciences Center - Shreveport*) (See Schedule C, pages 85-87.)

Expenditures of Federal Awards

In addition to auditing the state's financial statements, we examined expenditures of major federal award programs administered by the state of Louisiana reporting entity. For fiscal year ended June 30, 2019, the state of Louisiana reported more than \$17 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

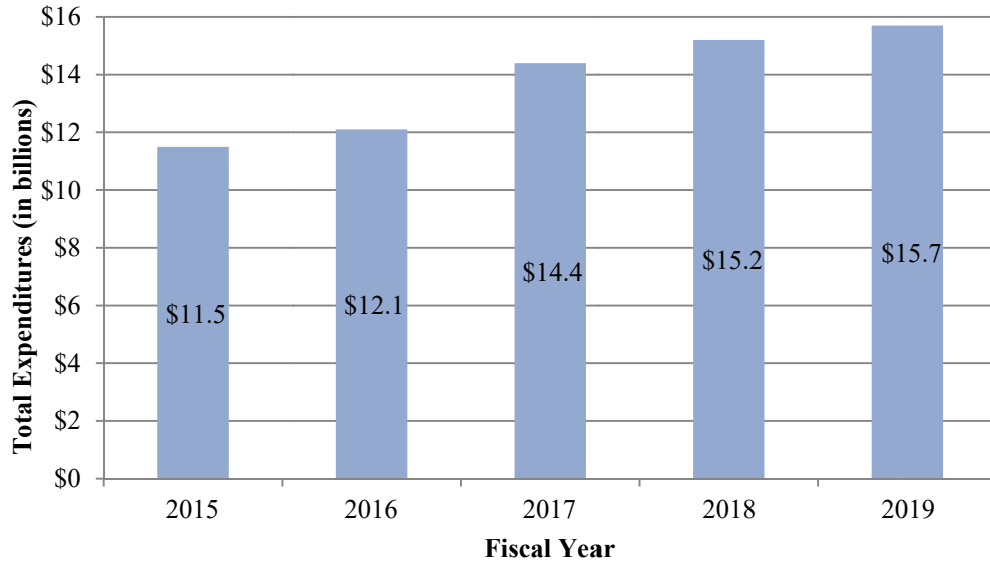
Major federal award programs within the state of Louisiana were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2019, as defined by the criteria mentioned above, accounted for approximately 69% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2019.

The following graphs illustrate total expenditures of federal awards disbursed by the state. Illustrations include the trend of expenditures (excluding loan programs) over the past five years, total major programs versus other programs, the percentage of total federal awards by federal agency, and the percentage of total federal awards by state agency.

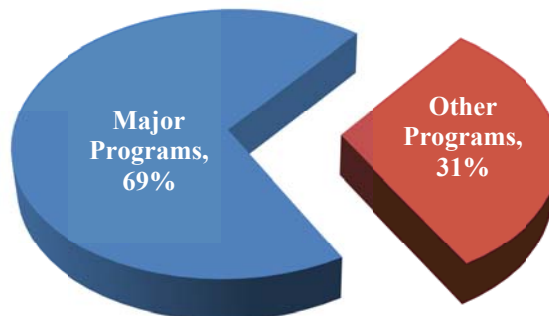
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

**Trend of Expenditures of Federal Awards
over the Past Five Years**

**Fiscal Year 2019 Total Expenditures of Federal Awards
(Appendix A)**
\$15,692,093,058
(excluding loan programs)

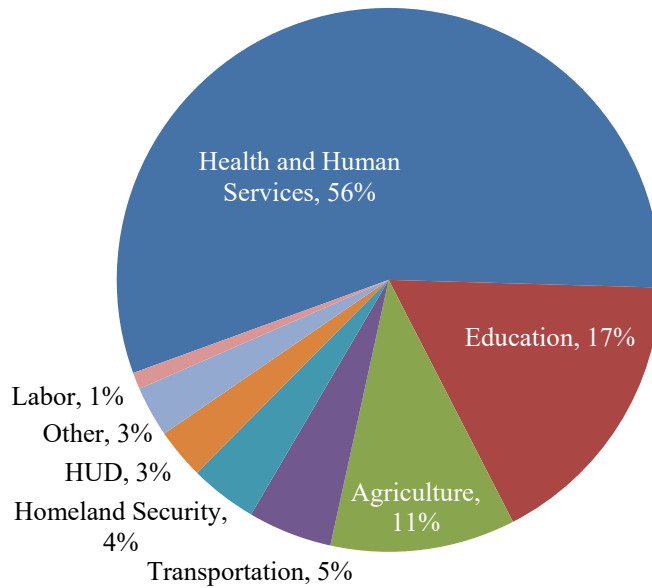


**Fiscal Year 2019
Activity of Major Programs vs. Other Programs**
\$17,465,025,935
(including loan programs)

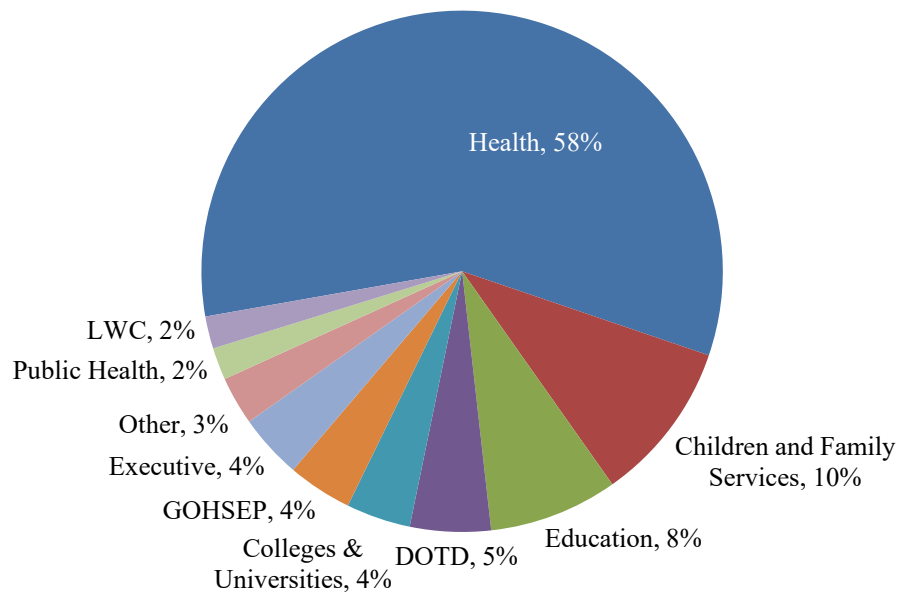


EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2019

**Percentage of Total Expenditures of Federal Awards
by Federal Agency
(including loan programs)**



**Percentage of Total Expenditures of Federal Awards
by State Agency
(excluding loan programs)**



Audit Reports



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 30, 2019

Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
HONORABLE PATRICK PAGE CORTEZ, PRESIDENT,
AND MEMBERS OF THE SENATE
HONORABLE CLAY SCHEXNAYDER, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 30, 2019. Our report includes an Emphasis of Matters section explaining that the total net pension liability disclosed for the primary government was approximately \$6.2 billion at June 30, 2019, as determined by certain pension systems, and could be under or overstated because actual experiences may differ from the assumptions used. In addition, the Emphasis of Matters section explains that the primary government's proportionate share of the net pension liability for the Louisiana State Employees' Retirement System (LASERS) was \$5.5 billion at June 30, 2019, and is very sensitive to the underlying actuarial assumptions, including a discount rate as of June 30, 2018, of 7.65%. A 1% reduction in the current discount rate would increase the primary government's net pension liability by \$1.4 billion. For future valuations, LASERS currently intends to reduce the current 7.65% discount rate by 0.05% annually until it reaches 7.50%. The Emphasis of Matters section also explains that the actuarial valuation of the total pension liability for LASERS does not include projections for future ad hoc cost-of-living adjustments (COLA). LASERS considers these COLAs to not be substantively automatic, and, therefore, future COLAs were not included in the valuation. Statutory provisions should be met and approval of both the Legislature and the

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA
December 30, 2019
Page Two**

Governor is required to grant a COLA. The inclusion of future COLAs in the valuation would increase the net pension liability.

Our report includes an Other Matters section explaining how federal regulations provide for Medicaid eligibility determinations for certain individuals based on a methodology using federal income tax data known as modified adjusted gross income (MAGI). During the fiscal year ended June 30, 2019, the state's Medicaid Program paid \$5.5 billion to managed care organizations to provide Medicaid benefits to approximately 1.4 million recipients who were determined eligible based on MAGI. The Louisiana Department of Health (LDH) did not use federal tax data to verify critical Medicaid and Children's Health Insurance Program eligibility factors, increasing the risk that applicants could be determined eligible when they are ineligible. As of the issuance of this report, we have been unable to verify the eligibility of these MAGI-determined recipients because federal and state laws prohibit our use of federal or state income tax records for these purposes. Considering rising state health care costs and limited budgets, it is important to ensure that Medicaid dollars are spent appropriately. Proper and timely eligibility decisions are critical to ensure LDH does not expend state and federal funds for ineligible individuals. In the event the federal government identifies ineligible participants based on the income requirements, the costs could be disallowed requiring the state to return the federal share of those Medicaid costs to the federal government, resulting in a liability to the state.

Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government as described in our report on the state of Louisiana's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Sciences Foundation in Shreveport, and the Stephenson Technologies Corporation, all component units of the Louisiana State University System (major component unit); and the University Facilities, Inc., the University of Louisiana at Monroe Facilities, Inc., the Black and Gold Facilities, Inc., and the NSU Facilities Corporation, all component units of the University of Louisiana System (major component unit), which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America but not in accordance with *Government Auditing Standards*.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
HONORABLE PATRICK PAGE CORTEZ, PRESIDENT,
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HONORABLE CLAY SCHEXNAYDER, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
December 30, 2019
Page Three**

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the state of Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the state of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the state of Louisiana's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in Schedule B in the accompanying schedules of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in Schedule B in the accompanying schedules of findings and questioned costs as items 2019-003 and 2019-004 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Schedule B in the accompanying schedules of findings and questioned costs as items 2019-001 and 2019-002 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the state of Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA**
December 30, 2019
Page Four

instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

State of Louisiana's Responses to Findings

The state of Louisiana's responses to the findings identified in our audit are included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B) as listed in the Table of Contents. The state of Louisiana's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

LMN:RR:EFS:ch

AUDIT REPORTS 19



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 26, 2020, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 30, 2019**

Report on Compliance for Each Major Federal Program; Report on Internal Control over
Compliance; and Report on the Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

Independent Auditor's Report

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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HONORABLE CLAY SCHEXNAYDER, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
Baton Rouge, Louisiana**

Report on Compliance for Each Major Federal Program

We have audited the state of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the state of Louisiana's major federal programs for the year ended June 30, 2019. The state of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 13-14) of the accompanying schedules of findings and questioned costs.

The state of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note H of Appendix A (pages A-162 to A-163). During the year ended June 30, 2019, five of these entities expended a total of \$234,494,156 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these five entities, because these component units engaged other auditors to perform an audit in accordance with the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the state of Louisiana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the state of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our disclaimers of opinion, qualified opinions, and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the state of Louisiana's compliance.

***Basis for Disclaimer of Opinion on Children's Health Insurance Program
and Medicaid Cluster***

As described in Schedule C of the accompanying schedules of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the state of Louisiana with requirements regarding CFDA 93.767 Children's Health Insurance Program and the Medicaid Cluster as described in finding number 2019-028 (page 69) for Eligibility; consequently we were unable to determine whether the state of Louisiana complied with this requirement applicable to those programs.

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Disclaimer of Opinion on Children’s Health Insurance Program and Medicaid Cluster

Due to the significance of the matter described in the basis for Disclaimer of Opinion paragraph, the auditor has not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion; accordingly, the auditor does not express an opinion on CFDA 93.767 Children's Health Insurance Program and the Medicaid Cluster regarding the Eligibility compliance requirement.

Basis for Qualified Opinion on Research and Development Cluster, WIOA Cluster, Highway Planning and Construction Cluster, Children’s Health Insurance Program, and Medicaid Cluster

As described in Schedule C of the accompanying schedules of findings and questioned costs, the state of Louisiana did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2019-005 (page 27)	10.699/12.300/ 12.420/12.RD27/ 93.847/93.859	Research and Development Cluster	Procurement and Suspension and Debarment
2019-015 (page 46)	43.008	Research and Development Cluster	Special Tests and Provisions
2019-011 (page 38)	17.258/17.259/ 17.278	WIOA Cluster	Subrecipient Monitoring
2019-014 (page 43)	20.205/20.219	Highway Planning and Construction Cluster	Subrecipient Monitoring*
2019-029 (page 71)	93.767 93.778	Children’s Health Insurance Program Medicaid Cluster	Activities Allowed or Unallowed
2019-030 (page 73)	93.767 93.778	Children’s Health Insurance Program Medicaid Cluster	Special Tests and Provisions
2019-032 (page 77)	93.767 93.778	Children’s Health Insurance Program Medicaid Cluster	Special Tests and Provisions

*Although this finding also affected the Procurement and Suspension and Debarment compliance requirement, it is not listed above since we had an unmodified opinion on the Procurement and Suspension and Debarment requirement for the Highway Planning and Construction Cluster.

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Compliance with such requirements is necessary, in our opinion, for the state of Louisiana to comply with the requirements applicable to those programs.

Qualified Opinion on Research and Development Cluster, WIOA Cluster, Highway Planning and Construction Cluster, Children’s Health Insurance Program, and Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, the WIOA Cluster, the Highway Planning and Construction Cluster, CFDA 93.767 Children’s Health Insurance Program, and the Medicaid Cluster for the year ended June 30, 2019.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedules of findings and questioned costs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2019-007 through 2019-009 (pages 30 to 36), 2019-016 through 2019-017 (pages 48 to 51), 2019-019 through 2019-027 (pages 52 to 68), 2019-031 (pages 75 to 76), 2019-033 (pages 78 to 79), 2019-035 (pages 82 to 84), and 2019-037 (pages 85 to 87). Our opinion on each major federal program is not modified with respect to these matters.

The state of Louisiana’s responses to the noncompliance findings identified in our audit are described in Management’s Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B). The state of Louisiana’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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Report on Internal Control over Compliance

The Governor and other statewide elected officials of the state of Louisiana and their appointees (management) are responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the state of Louisiana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the state of Louisiana's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2019-005 (pages 27 to 29), 2019-007 (pages 30 to 31), 2019-010 through 2019-012 (pages 37 to 41), 2019-014 through 2019-015 (pages 43 to 47), 2019-023 (pages 60 to 61), 2019-028 through 2019-032 (pages 69 to 78), and 2019-036 through 2019-037 (pages 84 to 87) to be material weaknesses.

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A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2019-006 (pages 29 to 30), 2019-013 (pages 41 to 42), 2019-017 through 2019-022 (pages 50 to 60), 2019-024 through 2019-027 (pages 62 to 68), and 2019-033 through 2019-035 (pages 78 to 84) to be significant deficiencies.

The state of Louisiana's responses to the internal control over compliance findings identified in our audit are described in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B). The state of Louisiana's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the state of Louisiana's basic financial statements. We issued our report thereon dated December 30, 2019, which contained unmodified opinions for all opinion units.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the

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financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

LMN:RR:EFS:ch

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Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2019

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Summary of Auditor's Results
For the Year Ended June 30, 2019

Financial Statements

	Opinion
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiency(ies) identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiency(ies) identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported

Type of auditor's report issued on compliance for major federal programs:

<u>Unmodified for all major programs except for:</u>	Opinion
WIOA Cluster	Qualified
Highway Planning and Construction Cluster	Qualified
93.767 - Children's Health Insurance Program	Disclaimer, Qualified
Medicaid Cluster	Disclaimer, Qualified
Research and Development Cluster	Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Summary of Auditor's Results

Federal Awards (Cont.)

Identification of major federal programs:

CFDA Number - Name of Federal Program or Cluster

- 10.558 - Child and Adult Care Food Program
Food Distribution Cluster
- 12.401 - National Guard Military Operations and Maintenance (O&M) Projects
- 14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
- 15.U05 - Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements)
- 17.225 - Unemployment Insurance
Employment Service Cluster
WIOA Cluster
- Highway Planning and Construction Cluster
- 84.031 - Higher Education Institutional Aid
- 84.032 - FFEL - Guaranty Agencies
- 84.419 - Preschool Development Grants
- 93.658 - Foster Care Title IV-E
- 93.767 - Children's Health Insurance Program
CCDF Cluster
Medicaid Cluster
TANF Cluster
- 97.088 - Disaster Assistance Projects
Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$30,000,000

Auditee qualified as low-risk auditee? yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2019

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings

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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF GROUP BENEFITS

2019-001 – Inaccurate Annual Fiscal Reports

Repeat Finding: No

Condition:

The Office of Group Benefits (OGB), through the Office of Finance and Support Services (OFSS), submitted Annual Fiscal Reports (AFR) to the Office of Statewide Reporting and Accounting Policy (OSRAP) more than three weeks after the original due date, with errors requiring audit adjustments. Audit procedures identified the following:

- The current-year full accrual adjustments for premium receivables, subsidy receivables, and rebates were understated by \$20 million, \$37 million, and \$52 million, respectively, because the amounts calculated by OFSS were not input into the AFR portal correctly.
- Management adjusted the beginning fund balances to correct for errors identified in the prior audit but did not adjust the related asset, liability, revenue, and expenditure accounts when calculating the current-year balances, resulting in multiple accounts that either did not reconcile to the general ledger or did not reconcile to management's supporting documentation. In addition, the receivables reported in the agency fund were misstated as a result of a formula error in a supporting schedule, and management did not have an adequate reconciliation process in place to identify and properly correct this error. As a result of these errors, the fund balance for the general fund was understated by \$18 million, and the fund balance for the agency fund was overstated by \$18 million.
- Although the AFRs were due to OSRAP on August 30, 2019, OFSS had not received some of the critical actuarial data needed to complete the AFRs as of August 29, 2019, resulting in delays in the AFRs preparation process and the audit process.

Criteria:

Good internal control for financial reporting includes procedures to ensure timely data is obtained for the financial reports; supervisory review of the AFRs to identify and correct preparation errors before submitting the reports to OSRAP; and procedures to reconcile the financial statements to the trial balance, general ledger, and other supporting schedules.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

Cause:

OFSS is responsible for preparing OGB's AFRs, which requires coordination with OGB management for actuary reports. OFSS does not have adequate procedures in place to ensure that timely reports are received from OGB, and the current reconciliation process is not adequately designed to ensure that entries are correctly posted in the financial statements.

Effect:

Failure to establish adequate controls increases the risk that errors and omissions may occur and remain undetected.

Recommendation:

OGB and OFSS should improve coordination efforts on the actuary data to ensure that timely information is provided to OFSS. In addition, OFSS should ensure that compilation procedures include reconciling both AFRs, including the full accrual receivables and payables to the applicable trial balance or general ledger and to related supporting schedules. Furthermore, OFSS should ensure the correct information is entered into the AFR portal.

Management's Response and Corrective Action Plan:

Management's response did not specifically concur or disagree with the finding but did provide a corrective action plan (see B-12).

REVENUE, LOUISIANA DEPARTMENT OF

2019-002 – Duplicate Individual Income Tax Refunds

Repeat Finding: No

Condition:

Effective controls had not been implemented over the approval and release of refund ACH batch files to prevent duplicate refund payments.

Criteria:

Louisiana Department of Revenue (LDR) is authorized to adopt rules and regulations to administer individual income tax, which was established by Louisiana Revised Statutes 47:21-285 and 47:290-299.41. Effective controls should ensure that personnel exercise due care when

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

processing refunds and that supervisors thoroughly review the accuracy of direct deposit files prior to approval and processing.

Cause:

System configurations dictate the creation of direct deposit files. In this instance, the unprecedented timing of the job stream resulted in the inclusion of the refunds in two separate direct deposit files in the eservices bank management software. On March 11, 2019, the job stream to process individual income tax refunds stopped unexpectedly prior to completion due to a connection timeout error. The job stream is configured to continue processing after a job failure and was completed successfully on the morning of March 12, 2019. However, the timing of the March 11 run, which finished after 8:00 a.m. on March 12, allowed the inclusion of the March 11 refunds in the March 12 processing file.

Though this configuration has been in place since 2008, the job stream had never completed as late as it did on this day, and LDR and the Division of Administration – Office of Technology Services (OTS) personnel were unaware that the file would be moved to the processing directory for a second time. LDR and OTS personnel involved in the daily operations of Delta system processing were aware of the job failure; however, the OTS staff responsible for the release of the files to the bank did not recognize the duplication and released the files. LDR was unaware of the duplicate files until taxpayers and financial institutions began reporting duplicate direct deposits on the afternoon of March 13, 2019.

Effect:

In March 2019, a failed nightly Delta system job stream led to the creation of a duplicate direct deposit file. The failure to detect the duplication caused 66,780 individual income tax refunds totaling \$26.9 million to be processed and refunded to taxpayers twice. Immediately following the error, LDR began implementing additional control procedures to prevent future errors and began efforts to recover the refunds made in error. As of November 8, 2019, 6,295 refunds totaling \$1,953,570 were still not recovered by LDR.

Recommendation:

Management should consider creating additional procedures, including supervisory level reviews, to further verify the accuracy of direct deposit files prior to the refunds being processed.

Management's Response and Corrective Action Plan:

Responses were obtained from both LDR and OTS management. LDR management did not concur, stating that, "The process of monitoring and releasing the direct deposit files in question was the sole responsibility of OTS" and that "LDR did not have a role in approving the direct

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Financial Statement Findings (Continued)

deposit files for release to the bank.” Management did not dispute the occurrence of the event, nor did it dispute the quantitative impact of the error. OTS management responded that, “While OTS acknowledges their part in the duplicate tax refunds having been generated, this responsibility was shared with LDR” and explained that corrective action has now been put in place (see B-48).

Auditor’s Additional Comments:

Effective controls were not in place through LDR and/or OTS to prevent the duplicate release of refunds and, as a result, \$26.9 million was released to taxpayers in error. LDR, as the department responsible for the collection of state taxes and the remittance of related refunds back to the taxpayers, should have implemented additional review and reconciliation of the bank files as part of a cooperative effort with OTS. As mentioned in both LDR and OTS responses, these additional controls have now been implemented to prevent future duplications.

2019-003 – Inadequate Preparation of the Annual Fiscal Report

Repeat Finding: Yes

Condition:

LDR incorrectly reported accounts receivable balances in its 2019 AFR, which is used by the Division of Administration (DOA), OSRAP to compile the state of Louisiana’s Comprehensive Annual Financial Report (CAFR). Gross receivables were understated by \$34.4 million, and the allowance for uncollectibles for Qualified receivables was understated by approximately \$166.6 million.

Criteria:

Louisiana Revised Statute 39:79 requires all state agencies to provide the Commissioner of Administration a sworn statement (AFR) of all monies received and from what sources, all monies expended and for what purposes, all revenue due and not collected, and all obligations incurred and not paid.

Good internal controls over financial reporting should include adequate procedures to record, process, and compile financial data needed to prepare an accurate and complete AFR, including adequate controls over establishing an estimate of uncollectible accounts; adequate training, including training on information systems, and supervision of staff; and an effective review of the AFR so that errors can be detected and corrected before submitting the AFR to OSRAP for inclusion in the state’s CAFR.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Continued)

Cause:

In fiscal year 2019, LDR's Financial Services began using a new report from the Delta tax information system to compile receivables for inclusion in the AFR. However, LDR failed to detect significant differences in the population of the new report, which created inconsistencies in the methodology used to report receivables. As a result, Financial Services erroneously excluded receivables that would have been included in prior years. Gross receivables were understated by \$34.4 million. Qualified receivables, which are tax receivables generally based on an actual tax return, were understated by \$17.5 million, and proposed assessments, which are estimated tax receivables, were understated by \$16.9 million. This error occurred due to the heavy reliance on system reports during AFR preparation without an adequate understanding of the information included in the reports.

In addition, the allowance for uncollectibles reported in the fiscal year 2019 AFR for Qualified receivables was less than 1%. A review of historic collections for Qualified receivables revealed that the collection percentage is much lower than the 99% rate indicated by the recorded allowance. Together with LDR, we reviewed the reports used to calculate the net receivables balance as well as five-year historical collections data related to reported receivables. Based on these procedures, a new methodology was agreed upon by the Louisiana Legislative Auditor and LDR, resulting in a \$166.6 million adjustment to the reported allowance. This error occurred because LDR did not have an adequate process for estimating uncollectible accounts.

Effect:

Failure to accurately report financial information in LDR's AFR can result in misstatements of the state's CAFR.

Recommendation:

Management should ensure that the information entered into OSRAP's AFR portal and any additional schedules provided as supplements to the AFR are reviewed in detail prior to its submission to OSRAP. Management should also provide training to improve the preparer's knowledge and understanding of the balances, calculations, and system reports used in preparing the AFR and should ensure a sufficient evaluation of the history of collections on receivable balances upon which to base the reported estimate of uncollectible accounts.

Management's Response and Corrective Action Plan:

Management concurred in part, stating that, "LDR disagrees with the LLA's characterization of its use of the direct write-off method as being inadequate" (see B-51).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Financial Statement Findings (Continued)

Auditor's Additional Comments:

The issue reported in the finding does not relate to the use of the direct write-off of accounts, but rather inadequate support for an estimated allowance reported in the financial statements. LDR's methodology used to report an allowance of less than 1% of total Qualified receivables reported in fiscal year 2019 was not representative of the true collectability of the reported receivables. After auditors presented evidence to LDR regarding the reports used in its original estimate and historical collection trends of Qualified receivables, LDR agreed that the estimation methodology should be changed and the reported allowance should be adjusted.

SOUTHEASTERN LOUISIANA UNIVERSITY

2019-004 – Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards

Repeat Finding: No

Condition:

Southeastern Louisiana University (Southeastern) submitted inaccurate loan program information in the Schedule of Expenditures of Federal Awards (SEFA) for the year ended June 30, 2019. The university incorrectly included Federal Direct Loans totaling \$47,143,353 on the Loan Program Information Schedule used to prepare a SEFA note disclosure. In addition, the balance of Federal Perkins Loan – Federal Capital Contributions was overstated by \$268,634 since the university incorrectly reported the prior-year balance.

Criteria:

Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), section 510(b) requires the auditee to prepare the SEFA for the period covered by the auditee's financial statements. Good internal controls over financial reporting should include adequate procedures to record, process, review, and transmit financial data needed to prepare accurate and complete SEFA information.

Cause:

Southeastern did not follow OSRAP's instructions for the Loan Program Information schedule during its preparation of the SEFA. Furthermore, management did not perform an adequate review of the schedule and the SEFA before it was submitted to OSRAP.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Financial Statement Findings (Concluded)

Effect:

Failure to properly compile and review the SEFA information before submitting it to OSRAP for inclusion in the state's Single Audit Report increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected.

Recommendation:

Management should ensure proper controls over the financial reporting process have been designed and implemented effectively. In addition, management should perform a thorough review of the SEFA information to identify and correct errors before submitting to OSRAP.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and noted that incorrect inclusion of the Federal Direct Loans amount submitted to OSRAP for the SEFA note disclosure had no material impact because the SEFA note disclosure excludes Federal Direct Loans. Management also noted it will strengthen the documentation of the SEFA preparation and review process (see B-53).

Auditor's Additional Comments:

The finding is not reporting on OSRAP's controls to detect incorrect inclusion of amounts in the SEFA note disclosure at the state level, but controls at Southeastern to ensure accurate information is submitted.

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2019

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs**

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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

LOUISIANA STATE UNIVERISTY AND RELATED CAMPUSES

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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2019-005 - Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center

Award Years: 2015, 2017, 2018

Award Numbers: 2000322334, 2003905387, PGM103424D, RDK103860A, RGM127649A, S901128BAH, W9126G-18-2-0025

Compliance Requirement: Procurement and Suspension and Debarment

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	
10.699 Partnership Agreements (Award No. 2000322334)	\$17,700
12.300 Basic and Applied Scientific Research (Award No. W9126G-18-2-0025)	14,742
12.420 Military Medical Research and Development (Award No. 2003905387)	10,320
12.RD27 Phylax Engine Enhancement and Visualizations Development (Award No. S901128BAH)	3,141
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research (Award No. RDK103860A)	50,000
93.859 Biomedical Research and Research Training (Award No. PGM103424D)	9,000
93.859 Biomedical Research and Research Training (Award No. RGM127649A)	32,414
	<u>\$137,317</u>

Condition:

Louisiana State University and Related Campuses (LSU), which includes LSU A&M, the LSU Agricultural Center (AgCenter), and the Pennington Biomedical Research Center (PBRC), did not ensure they were in compliance with federal procurement requirements for fiscal year 2019. Beginning on July 1, 2018, LSU was required to be in compliance with Uniform Guidance procurement standards set out in 2 CFR sections 200.318 through 200.326. LSU implemented a new internal federal procurement policy on July 1, 2018, to be in accordance with Uniform Guidance; however, the policy contained several exemptions to competitive solicitation allowed under the state University Pilot Procurement Code (UPPC) that are not considered exemptions per Uniform Guidance. This caused LSU A&M, the AgCenter, and PBRC to be noncompliant with federal procurement requirements.

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The following exceptions were noted:

- In a non-statistical sample of 39 LSU A&M federal Research and Development (R&D) Cluster procurement transactions from a population of 31,855 LSU A&M R&D procurement transactions subject to federal procurement requirements, four instances (10%) tested were not in compliance with federal procurement requirements during fiscal year 2019.
- In a non-statistical sample of 38 AgCenter federal R&D Cluster procurement transactions from a population of 8,429 AgCenter R&D procurement transactions subject to federal procurement requirements, two instances (5%) tested were not in compliance with federal procurement requirements during fiscal year 2019.
- In a non-statistical sample of 40 PBRC federal R&D Cluster procurement transactions from a population of 6,218 PBRC R&D procurement transactions subject to federal procurement requirements, one instance (3%) tested was not in compliance with federal procurement requirements during fiscal year 2019.

Criteria:

Non-federal entities other than states, including those operating federal programs as subrecipients of states, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable federal statutes and the procurement requirements identified in 2 CFR part 200.

Cause:

It was noted that the internal federal procurement policy contained competitive exceptions that were not in accordance with federal procurement standards in 2 CFR 200.318 through 200.326. These exceptions led to noncompliance with the federal purchase methods that included the micro-purchase methods.

Effect:

The exceptions resulted in total known questioned costs of \$137,317 for all three campuses. LSU A&M's exceptions resulted in \$54,875 of known questioned costs, the AgCenter's exceptions resulted in \$32,442 of known questioned costs, and the PBRC's exception resulted in \$50,000 in known questioned costs. Failure to comply with the federal procurement standards resulted in noncompliance with federal regulations.

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

Recommendation:

LSU should ensure their federal procurement policies adhere to the federal procurement standards per 2 CFR 200.318 through 200.326 and that exemption letters are requested and obtained prior to following policies that do not comply with federal requirements. LSU has since obtained an exemption dated September 25, 2019, that allows them to increase the micro-purchase threshold to \$50,000 in order to be consistent with state law and the UPPC. However, they should request exemptions for any other areas of conflict that may exist between 2 CFR 200.318 through 200.326 and their internal federal procurement policy.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-40).

U.S. DEPARTMENT OF AGRICULTURE

AGRICULTURE AND FORESTRY, DEPARTMENT OF

2019-006 - Lack of Controls over Cash Management Requirements

Award Years: 2018, 2019

**Award Numbers: 186LA812Q2204, 186LA812Y8105, 196LA812Q2204,
196LA812Y8105**

Compliance Requirement: Cash Management

Repeat Finding: No

**Questioned
Costs**

None Noted

Food Distribution Cluster:

10.568 Emergency Food Assistance Program (Administrative Costs)

10.569 Emergency Food Assistance Program (Food Commodities)

Condition:

The Louisiana Department of Agriculture and Forestry (LDAF) did not have controls in place over the federal funds drawdown process applicable to the cash management requirements of the Emergency Food Assistance Program – Administrative Costs (CFDA 10.568).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Criteria:

2 CFR 200.303 requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Cause:

One employee was assigned the responsibilities of preparing and submitting the draw request for federal funds without an independent review. The procedures, as designed, would not detect errors or fraud that could occur when preparing the draw request.

Effect:

Failure to implement sufficient controls over cash management could result in LDAF requesting reimbursement for expenses not incurred prior to the request and place LDAF in noncompliance with federal regulations.

Recommendation:

LDAF should design and implement controls, such as a review and approval of federal drawdown requests prior to the request of funds, sufficient to ensure compliance with cash management requirements.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-2).

2019-007 - Lack of Controls over Suspension and Debarment Requirements

Award Years: 2018, 2019

**Award Numbers: 186LA812Q2204, 186LA812Y8105, 196LA812Q2204,
 196LA812Y8105**

Compliance Requirement: Procurement and Suspension and Debarment

Repeat Finding: No

Food Distribution Cluster:

- 10.568 Emergency Food Assistance Program (Administrative Costs)**
- 10.569 Emergency Food Assistance Program (Food Commodities)**

**Questioned
 Costs**

None Noted

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Condition:

LDAF lacked controls to ensure compliance with regulations over the Food Distribution Cluster programs related to suspension and debarment requirements, including contracts and agreements with necessary compliance language.

Criteria:

2 CFR §180.300 requires participants entering into covered transactions with those at the next lower tier to verify that the person is not excluded or disqualified by checking System for Award Management (SAM) Exclusions; collecting a certification from that person; or adding a clause or condition to the covered transaction with that person.

2 CFR §417.332 requires participants to include a term or condition in lower tier covered transactions requiring lower tier participants to comply with Subpart C of the OMB guidance in 2 CFR part 180 (2 CFR §180.300 – 2 CFR §180.365).

Cause:

LDAF has not developed a method of ensuring participating food banks are not suspended or debarred. In addition, LDAF did not include a term or condition in contracts or agreements with participating food banks requiring participants to comply with federal suspension and debarment requirements.

Effect:

Failure to ensure that participating food banks are not suspended or debarred may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that LDAF may be required to return to the federal grantor.

Recommendation:

LDAF should develop a method of ensuring participating food banks are not suspended or debarred. In addition, LDAF should include a term or condition in its updates to the food bank agreements requiring the food banks comply with federal suspension and debarment requirements.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-3).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
 OFFICE OF COMMUNITY DEVELOPMENT**

2019-008 – Inadequate Grant Recovery of Homeowner Assistance Program Awards

Award Years: 2006 - 2008

Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2018-014)

	<u>Questioned Costs</u>
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$155,000*

***Unable to identify questioned costs for each award number.**

Condition:

For the fiscal year ended June 30, 2019, the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$155,000 in noncompliant Homeowner Assistance Program (HAP) awards for two homeowners through post-award monitoring for the Community Development Block Grant/State's Program (CDBG). Because these noncompliant awards have not been recovered as of June 30, 2019, we consider the amounts as questioned costs. In addition, 28,547 noncompliant files totaling \$962.7 million identified in previous years are still outstanding. Of this total, OCD is actively pursuing collections on 17,353 files totaling \$621.9 million and the remaining 11,194 files totaling \$340.7 million have been determined uncollectable for various reasons such as death or bankruptcy.

As of June 30, 2019, \$8.9 billion in total HAP awards have been disbursed to 130,053 homeowners. At year-end, OCD was actively reviewing files for 17 applicants totaling \$591,000 identified as potentially noncompliant to make final determinations. In addition, OCD reported that the following progress was made during fiscal year 2019: 606 files were submitted to a law firm to pursue collection efforts; 129 applicants requested a plan for payment; and 354 files with obligations were paid off or were cleared.

Criteria:

Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that for costs to be allowable for reimbursement by a federal program, the cost must be adequately supported and comply with all terms and conditions

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

of the award and that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award.

In response to hurricanes Katrina and Rita, the state was awarded approximately \$9.5 billion to administer HAP as part of the Road Home program, in accordance with its Action Plan approved by the U.S. Department of Housing and Urban Development (HUD). The state's Action Plan stipulates that eligible homeowners must agree in legally-binding documents, referred to as covenants, to follow through on certain future actions in exchange for up to \$150,000 in compensation for their damaged property. Funds are disbursed to the homeowner upon the effective date of signing the covenant, which is referred to as the closing date. Homeowners agree in the covenant to provide OCD with evidence that they will occupy their damaged property or replacement property within three years of the closing date, maintain homeowner's insurance on their property, maintain flood insurance if necessary, and ensure that any required elevation conforms to the advisory base flood elevation regulation for the parish in which their home is located. The state's Action Plan states that homeowners who fail to meet all of the program's requirements may not receive benefits or may be required to repay all or some of the compensation received back to the program.

Cause:

In the initial stages of the program, OCD focused on making payments to disaster victims as quickly as possible, because the state had made a decision to accept additional risks associated with expedited payments with the understanding that any ineligible or unallowable payments would be detected and corrected in post-award monitoring. Awards are included in grant recovery because of duplication of benefits (homeowner's insurance proceeds or other federal assistance), lack of documentation evidencing owner-occupancy of the property, and noncompliance with one or more award covenants. In addition, individual homeowner awards have been identified for grant recovery because of errors made by the program's former contractor, ICF International Inc., in determining the grant calculation or obtaining the required documentation.

In August 2015, HUD amended the grant terms and conditions to formalize a partnership between the state and HUD and created the Road Home closeout plan, which continues to address noncompliance. Additional opportunities allow for the review of awards to determine if any unmet needs or additional assistance is necessary for participants to return home, including reclassification of the Road Home Elevation Incentive award and allowing interim housing as an unmet need. OCD has forwarded noncompliant awards to a law firm for collection in accordance with the Road Home closeout plan.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Effect:

OCD’s failure to recover benefits from noncompliant homeowners could result in disallowed costs. The state could be liable for noncompliant awards if disallowed by the federal grantor; however, it is unknown whether the federal government would demand repayment of these awards.

Recommendation:

OCD should continue its recovery efforts to collect those awards determined to be noncompliant.

Management’s Response and Corrective Action Plan:

OCD’s response indicates concurrence with the finding stating that OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. OCD’s response also indicates that OCD will continue to work with homeowners to become compliant and resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate (B-8).

2019-009 - Inadequate Recovery of Small Rental Property Program Loans

Award Years: 2006, 2007

Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2018-015)

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$7,585,337*

***Unable to identify questioned costs for each award number.**

Condition:

For the fiscal year ended June 30, 2019, the DOA, OCD-DRU identified \$7,585,337 in Small Rental Property Program (SRPP) loans for 85 property owners under the Community Development Block Grants/State’s Program (CDBG, CFDA 14.228) who failed to comply with one or more of their loan agreement requirements and were assigned to loan recovery status. Since OCD has not recovered these loans, we consider these amounts totaling \$7,585,337 to be questioned costs. Of the \$7.6 million, OCD reported that loans totaling \$1.1 million for 16 borrowers have been determined uncollectable for various reasons such as foreclosure, property

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

seizure, or legal dispute. In addition, 922 noncompliant loans identified in previous years totaling \$81.3 million remain outstanding. Of this total, OCD is actively pursuing collections on 778 loans totaling \$68.7 million. The remaining \$12.6 million is for noncompliant loans that OCD has determined uncollectable for the same reasons noted previously.

As of June 30, 2019, of the 4,489 outstanding SRPP loans totaling \$438.6 million, 847 noncompliant loans totaling \$75.2 million are in active recovery status, and OCD represented that current recovery efforts are to either recoup the loan funds or work with the applicants to bring them into compliance with the state's continuing requirements of the program. In addition, 153 noncompliant loans totaling \$13.8 million have been determined by OCD to be uncollectable.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately \$653 million to the SRPP, as part of the Road Home program. In accordance with the state's HUD-approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an "affordability period," a specified period of time based on the amount of funding received and the type of work being done (renovation or full construction) ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the "affordability period." According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., loan modification, foreclosure, or repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

Cause:

In June 2016, HUD issued a monitoring review report that included a finding that states the SRPP design lacked sufficient fiscal accounting controls and procedures to ensure that CDBG funds identified as ineligible expenses are able to be recaptured and repurposed for eligible uses. In HUD's May 2017 monitoring report, HUD noted that Louisiana had made significant progress

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

on reviewing the SRPP documentation and implementing the corrective actions described in the June 2016 monitoring report. In HUD's May 2018 and March 2019 monitoring reports, HUD reported that OCD would continue to use tools available to bring the noncompliant applicants into compliance and take recovery action against those that are unable to become compliant. OCD will continue to update HUD quarterly on progress towards resolving the finding.

Effect:

Ultimately, OCD's failure to recover loans from noncompliant property owners could result in disallowed costs. The state could be liable for noncompliant awards if disallowed by the federal grantor; however, it is unknown whether the federal government would demand repayment of the awards.

Recommendation:

OCD should continue its monitoring to identify awards to be placed in recovery and continue the corrective actions as recommended by HUD to recover funds from noncompliant property owners.

Management's Response and Corrective Action Plan:

OCD stated in its response that it will continue the efforts to recover ineligible awards and will continue to work with rental property owners to become compliant and resolve loan compliance issues to reduce or eliminate the need to recapture funds from rental property owners (B-10).

Auditor's Additional Comment:

OCD's response notes that those files determined to have satisfied a HUD National Objective, but not the state's continuing program requirements, are not subject to repayment to HUD. However, OCD could not provide communications from HUD supporting this statement. Therefore, we continue to identify these files as questioned costs.

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2019-010 - Inadequate Source Code Escrow Agreement

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Other

Repeat Finding: Yes (Prior Year Finding No. 2018-019)

17.225 Unemployment Insurance

**Questioned
Costs**

None Noted

Condition:

For the third consecutive audit, the Louisiana Workforce Commission’s (LWC) contract with Geographic Solutions, Inc. (GSI) lacks an adequate source code escrow agreement that would allow LWC to continue operations of the Unemployment Insurance (UI) program if GSI can no longer provide services. Although LWC amended its contract with GSI in fiscal year 2018 to address problems noted during a previous audit, the amended contract does not address the infrastructure and other systems that the Helping Individuals Reach Employment (HiRE) system’s source code requires for execution. During fiscal year 2018, LWC drafted an addendum to this contract whereby HiRE will duplicate to another location for LWC’s use as a working copy in the event of GSI default. However, GSI has not signed this addendum.

Criteria:

Good internal controls over information technology contracts should ensure the inclusion of certain key terms in an executed agreement including a source code escrow clause that would protect the entity upon contractual default of the contractor.

Cause:

GSI has not signed the addendum to the contract.

Effect:

LWC may be unable to use the source code in the event of GSI’s contractual default.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

Recommendation:

Management should continue to seek GSI’s acceptance of the addendum that establishes a complete escrow arrangement.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-45).

2019-011 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2016 - 2019

Award Numbers: AA-28319-16-55-A-22, AA-30955-17-55-A-22, AA-32201-18-55-A-22, AA-32232-19-55-A-22

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

WIOA Cluster:

- 17.258 WIOA Adult Program
- 17.259 WIOA Youth Activities
- 17.278 WIOA Dislocated Worker Formula Grants

**Questioned
Costs**

None Noted

Condition:

LWC did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program expenditures totaled \$39 million during fiscal year 2019, with approximately \$36 million provided to subrecipients who were not adequately monitored.

Audit procedures identified the following:

- LWC did not conduct timely annual on-site monitoring reviews of its subrecipients for compliance with federal laws and regulations. During fiscal year 2019, on-site reviews were conducted for only five of the 15 subrecipients and these reviews related to fiscal year 2017 program activity.
- LWC did not ensure that required audits were completed within nine months of the subrecipient’s fiscal year-end. Although LWC requested subrecipients to provide the required audits, documentation showed that nine of the 15 subrecipients’ audits were received between 39 and 220 days after the due date.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Criteria:

20 CFR §667.410(b)(2) and (b)(3) requires that LWC's monitoring system provide for annual on-site monitoring reviews of its subrecipients' compliance with the federal uniform administrative requirements and include reviews of its subrecipients' fiscal and administrative functions.

2 CFR §200.331(f) states that pass-through entities are responsible for ensuring that subrecipients expending \$750,000 or more in federal awards during the subrecipient's fiscal year, meet the audit requirements of 2 CFR Part 200, subpart F. 2 CFR §200.512 states that required audits are completed within nine months of the end of the subrecipient's audit period.

Cause:

LWC management indicated there was a significant turnover in personnel that did not allow them to perform adequate subrecipient monitoring.

Effect:

Failure to perform adequate monitoring impairs LWC's ability to ensure that program funds passed through to its subrecipients are spent in accordance with program regulations and increases the risk of improper payments that the state may have to repay to the federal government.

Recommendation:

LWC management should ensure that annual on-site monitoring reviews are performed for all subrecipients as required by federal regulations. In addition, management should ensure all required audits are received in a timely manner.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-46).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2019-012 - Weak Security Controls

Award Year: Not applicable

Award Number: Not applicable

**Compliance Requirements: Activities Allowed or Unallowed, Eligibility, Reporting,
 Special Tests and Provisions**

Repeat Finding: Yes (Prior Year Finding No. 2018-020)

	Questioned Costs
17.225 Unemployment Insurance	None Noted

Condition:

LWC did not have adequate security controls over the Louisiana Wage and Tax System (LaWATS) and the UI mainframe. LaWATS is a portal that allows employers to enter wages, and it interfaces with the UI mainframe, which contains employment tax records. Both systems are utilized for the UI program. Our audit procedures revealed the following:

- LWC has not established responsibilities for monitoring the Office of Technology Services (OTS) employees with access to the operating systems and databases for LaWATS and the UI mainframe to ensure they have a valid business need. Without adequate monitoring, LWC may be unable to detect unauthorized user access to LaWATS and the UI mainframe.
- Other information relating to security access was not included in this report due to the sensitive nature of the issues. This information has been separately communicated to LWC.

Criteria:

Adequate information technology controls include protecting information to maintain the level of information security risk acceptable to the organization in accordance with the security policy and performing security monitoring.

Cause:

LWC has not established responsibilities for monitoring OTS employees with access to the operating systems and databases for LaWATS and the UI mainframe to ensure they have a valid business need.

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

Effect:

Inadequate security of LWC’s systems may lead to unauthorized view or theft of unemployment insurance and tax data, or noncompliance with privacy laws.

Recommendation:

LWC should establish responsibility for regular monitoring of OTS employees with access to LaWATS and the UI mainframe.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-47).

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

**2019-013 - Inadequate Controls Related to Highway Planning and Construction Cluster
Quality Assurance Requirements**

Award Years: 2006, 2012, 2014 - 2018

Award Number: Not applicable

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

**Questioned
Costs**

None Noted

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction

20.219 Recreational Trails Program

Condition:

The Department of Transportation and Development (DOTD) did not have adequate controls in place to ensure that documentation relating to its quality assurance program was completed timely for projects of the Highway Planning and Construction Cluster (HPCC). DOTD’s Construction Contract Administration Manual requires the Summary of Samples and Test Results (Form 2059) to be submitted within 30 days of final acceptance of the project. However, in practice, DOTD requires Form 2059 to be submitted within 90 days of final acceptance. The Summary of Samples and Test Results is certified by applicable engineers and includes documentation relating to the quality of materials used for the project, including the sampling plans and test results of the materials.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

In a statistical sample of 19 federal projects reviewed from a population of 200 projects receiving final acceptance in fiscal year 2019, DOTD did not ensure Form 2059 was completed within 90 days for eight projects (42%), ranging from 93 to 329 days after final acceptance. In addition, there was one individually important project reviewed where Form 2059 was completed 393 days after final acceptance.

Criteria:

23 CFR §637.205(a) requires that state transportation departments develop a quality assurance program which will assure that the materials and workmanship incorporated into each federal-aid highway construction project are in conformity with the requirements of the approved plans and specifications.

Cause:

DOTD did not adequately track projects receiving final acceptance to ensure timely submission of Form 2059.

Effect:

Failure to timely complete the Summary of Samples and Test Results increases the risk that the sampling and testing were not in accordance with DOTD's quality assurance program, which could result in substandard materials and workmanship used on a project.

Recommendation:

DOTD should actively track projects receiving final acceptance to ensure Form 2059 is submitted within 90 days. Additionally, DOTD should update its Construction Contract Administration Manual and other applicable policies regarding the deadline of Form 2059 to reflect actual procedures.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-57).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2019-014 - Noncompliance and Inadequate Controls Related to Highway Planning and Construction Cluster Subrecipient Monitoring

Award Years: 2006, 2010, 2013, 2015 - 2016, 2018

Award Number: Not applicable

Compliance Requirements: Procurement and Suspension and Debarment, Subrecipient Monitoring

Repeat Finding: No

**Questioned
Costs**

None Noted

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction

20.219 Recreational Trails Program

Condition:

DOTD did not adequately monitor subrecipients of the HPCC programs. Audit procedures resulted in the following:

- DOTD did not obtain payment documentation in a timely manner from certain subrecipients receiving funds on a “cost disbursement” basis. From a population of 814 payments made to subrecipients totaling \$52,531,691 in fiscal year 2019, a statistical sample of 48 payments were reviewed, 20 of which were advance payments to “cost disbursement” subrecipients.

Prior to inquiry by the auditor in September 2019, DOTD had not obtained proof of payment for \$668,826 related to two (10%) advance payments, one of which was paid to a subrecipient in July 2018 and another subrecipient who was paid in October 2018. In addition, subsequent payments were made by DOTD to these two subrecipients without having proper documentation for the previous advance payments, which conflicts with DOTD policy. The proof of payments were later obtained and reviewed by DOTD after inquiry by auditor.

- DOTD did not adequately evaluate subrecipients’ risk of noncompliance, which includes evaluating whether subrecipients have sufficient accounting controls to properly manage federal funds. The evaluation of subrecipients is to be used for the purpose of determining the appropriate subrecipient monitoring related to the subaward. In a non-statistical sample of 10 subrecipients selected from a population of 55 subrecipients with payments from DOTD in fiscal year 2019, two of the subrecipients reviewed did not have documentation that a risk assessment was performed, while one subrecipient’s last risk assessment was performed in April 2017. This resulted in DOTD not properly evaluating the risk of three (30%) subrecipients. In addition, DOTD does not evaluate the risk of state subrecipients, only non-state subrecipients.

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- DOTD did not have adequate controls in place to ensure that subrecipients were not suspended or debarred prior to the subaward. In a non-statistical sample of 10 subrecipients selected from a population of 55 subrecipients with payments from DOTD in fiscal year 2019, two (20%) of the subrecipients reviewed did not have documentation of DOTD verifying that the subrecipient was not suspended or debarred. Based on the results of our procedures to identify any suspended or debarred subrecipients, none were noted.
- DOTD did not have adequate controls in place to ensure that required audits were completed within nine months of the subrecipient's fiscal year end. In a non-statistical sample of 10 subrecipients selected from a population of 55 subrecipients with payments from DOTD in fiscal year 2019, there was no documentation that two (20%) of the subrecipient audit reports were reviewed or that management decisions were issued for any findings to ensure timely and appropriate corrective action by subrecipients.

Criteria:

Payments made on a "cost disbursement" basis are sent to subrecipients based on invoices for goods or services, prior to the subrecipients actually paying for the goods or services. DOTD's policy requires that these "cost disbursement" subrecipients provide proof of payment for those invoiced goods and/or services within 60 days of receipt of funds from DOTD.

2 CFR §200.331(d) requires that pass-through entities monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

2 CFR §200.331(b) requires that pass-through entities evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring of the subrecipient. Further, 23 USC 106(g)(4)(A) requires that states are responsible for determining that subrecipients have sufficient accounting controls to properly manage federal funds.

2 CFR §180 requires that non-federal entities verify, prior to making a subaward, that the subrecipient is not debarred, suspended, or otherwise excluded from or ineligible for participation in the federal program.

2 CFR §200.331(f) and 2 CFR §200, Subpart F, require that pass-through entities ensure subrecipients expending \$750,000 or more in federal awards during the subrecipient's fiscal year are audited as required by 2 CFR §200, Subpart F, and that the required audits are completed within nine months of the end of the subrecipient's audit period. In addition, 2 CFR §200.331(d)(2) and (3) require pass-through entities to issue a management decision on

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applicable audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

Cause:

DOTD has not developed a centralized method of tracking subrecipient monitoring activities, such as tracking subrecipients who receive advance payments to ensure payment documentation is later provided, tracking new subrecipients to ensure risk assessments are performed, and to ensure subrecipients are not suspended or debarred. In addition, DOTD's subrecipient risk assessment process involves several different sections within DOTD, and there is not an overall policy outlining the responsibility of each section.

For subrecipient audit reports, DOTD is not ensuring completeness of the LaGov expenditure report utilized in determining which subrecipients require an audit in addition to not considering if those expenditures were incurred in the subrecipient's fiscal year.

Effect:

Failure to properly monitor subrecipients may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that DOTD may have to return to the federal grantor. However, we noted no questioned costs.

Recommendation:

DOTD should develop a centralized method of tracking subrecipients for advance payment review to ensure all necessary documentation is obtained from subrecipients receiving cost disbursements within the required 60-day timeframe and should retain necessary documentation to support policy adherence. DOTD should also create an overall subrecipient risk assessment policy which outlines the responsibility of each section and develop a tracking mechanism to ensure risk assessments are performed and documented on all subrecipients, including state subrecipients, to determine the appropriate level of monitoring. In addition, DOTD should implement procedures to verify that subrecipients are not suspended or debarred at the time of subaward. Finally, DOTD should strengthen controls to ensure the review of all required subrecipient audit reports are obtained and reviewed timely.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-59).

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 Federal Award Findings and Questioned Costs (Continued)

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

LOUISIANA STATE UNIVERISTY AND RELATED CAMPUSES

2019-015 - Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center

Award Year: 2018

Award Number: NASA (2018-21)-Research-MGT-12

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2018-009)

43.008 Education

Questioned Costs
None Noted

Condition:

LSU A&M, for the second consecutive year, did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. In a non-statistical sample of 21 LSU A&M federal R&D Cluster awards from a population of 718 LSU A&M awards subject to special tests and provisions, LSU A&M records for one (5%) of the awards tested did not contain evidence that the key personnel requirements applicable were met during fiscal year 2019. In addition, for the third consecutive year, the AgCenter did not have adequate controls over Special Tests and Provisions.

Criteria:

2 CFR 200.308(c)(i)-(iii) states that for non-construction federal awards, recipients must request prior approvals from federal awarding agencies for one or more of the following program or budget-related reasons: (i.) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval). (ii.) Change in a key person specified in the application or the federal award. (iii.) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

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Cause:

In fiscal year 2019 LSU A&M and the AgCenter, in following their corrective action plan from fiscal year 2018, began the process of establishing a system-based control over key personnel requirements that went live in April 2019. This control allows analysts to track key personnel time and effort by budget period under the award. Since the control was implemented late in fiscal year 2019, LSU A&M and the AgCenter were unable to input time and effort information for all awards. According to the fiscal year 2018 corrective action plan for LSU A&M and the AgCenter, the new control will be fully implemented by June 30, 2020.

Effect:

Failure to fully implement controls over key personnel requirements could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

LSU A&M and the AgCenter should ensure the new control over key personnel requirements is fully implemented and that it effectively determines if they follow key personnel requirements and ensures they obtain any required federal awarding agency approval for changes.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided an update on its corrective action (B-39).

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 Federal Award Findings and Questioned Costs (Continued)

U.S. DEPARTMENT OF EDUCATION

SOUTHEASTERN LOUISIANA UNIVERISTY

2019-016 - Overpayment of Student Financial Assistance

Award Years: 2016 - 2020

**Award Numbers: P038A131668, P063P161524, P063P171524, P063P181524, P063P191524,
 P268K171524, P268K181524, P268K191524, P268K201524**

Compliance Requirement: Eligibility

Repeat Finding: No

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.038 Federal Perkins Loan (FPL) - Federal Capital Contributions (Award No. P038A131668)	\$3,000
84.063 Federal Pell Grant Program (Award No. P063P161524)	6,147
84.063 Federal Pell Grant Program (Award No. P063P171524)	22,593
84.063 Federal Pell Grant Program (Award No. P063P181524)	2,285
84.063 Federal Pell Grant Program (Award No. P063P191524)	3,098
84.268 Federal Direct Student Loans (Award No. P268K171524)	51,889
84.268 Federal Direct Student Loans (Award No. P268K181524)	200,282
84.268 Federal Direct Student Loans (Award No. P268K191524)	139,412
84.268 Federal Direct Student Loans (Award No. P268K201524)	161,064
	<u>\$589,770</u>

Condition:

Southeastern Louisiana University (Southeastern) did not have a process in place to determine if students were eligible to receive student financial assistance, resulting in noncompliance with federal regulations. Using Institutional Student Information Reports (ISIR), we identified a population of 347 students who may have exceeded or were close to exceeding the aggregate loan limits during the period July 1, 2016, through December 31, 2019. Our review disclosed that 94 students with subsidized and unsubsidized loans were allowed to borrow \$552,647 in excess of the aggregate loan limits for Federal Direct Student Loans. In addition, some of these students incorrectly received payments totaling \$34,123 in Federal Pell grants and \$3,000 in Federal Perkins Loans. As of the completion of fieldwork, Southeastern had returned \$29,898 to the U.S. Department of Education due to the noncompliance.

Criteria:

34 CFR 685.203 (d) and (e) sets the aggregate limits for subsidized loans (\$23,000 – undergraduate and \$65,500 – graduate or professional student) and the aggregate limits for unsubsidized loans (dependent students - \$31,000 minus any Direct Subsidized Loan and

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Subsidized Federal Stafford Loan amounts; independent students or dependent with denied Parent Plus Loan - \$57,500 minus any Direct Subsidized Loan and Subsidized Federal Stafford Loan amounts; graduate/professional students - \$138,500 including loans for undergraduate studies minus any Direct Subsidized Loan and Subsidized Federal Stafford Loans amount).

34 CFR 668.32(g)(2) states a student is not eligible to receive funds under any of the Title IV student aid programs if the student has received Title IV loan funds in excess of applicable statutory loan limits.

34 CFR 668.35(d) specifies actions that a student who has inadvertently exceeded an annual or aggregate loan limit may take to regain Title IV eligibility by reaffirming the outstanding debt or by making satisfactory repayment arrangements. When reaffirming excess borrowing, an institution must determine that a borrower's receipt of loan funds in excess of an annual or aggregate loan limit was inadvertent before the borrower may regain Title IV eligibility.

Good internal controls require the university to review students' payment information to ensure that students will not exceed the annual or aggregate loan limits in determining if students are eligible for Federal Direct Loans, are not in default, and do not owe an overpayment on a Title IV grant or loan.

Cause:

Southeastern's financial aid staff did not upload the appropriate files from the National Student Loan Data System (NSLDS) into PeopleSoft causing the information related to aggregated loan amounts to be inaccurate. Also, counselors did not have a general understanding of ISIR codes and how to review information in the PeopleSoft Student module and in NSLDS.

Effect:

Failure to determine eligibility status prior to awarding loans or grants may result in noncompliance with federal regulations and increases the likelihood of disallowed federal funds that Southeastern may be required to return to the federal grantor.

Recommendation:

Southeastern should design and implement controls to ensure that students are eligible for all financial assistance received.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided an update on its corrective action (B-54).

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Federal Award Findings and Questioned Costs (Continued)**

SOUTHERN UNIVERSITY AT BATON ROUGE

**2019-017 - Noncompliance and Weakness in Controls Related to Federal Equipment
Management Regulations**

Award Year: 2019

Award Number: P031B170079

Compliance Requirement: Equipment and Real Property Management

Repeat Finding: No

	<u>Questioned Costs</u>
84.031 Higher Education Institutional Aid	None Noted

Condition:

Southern University at Baton Rouge (SUBR) did not fully comply with federal equipment management regulations for the Higher Education Institutional Aid program (Title III) relating to the identification of equipment in the inventory system by federal award. SUBR provided a master inventory listing of Title III equipment including 942 items totaling \$2,755,246. Audit procedures to determine completeness of the listing revealed that 3 (30%) of 10 Title III equipment items reviewed were not identified in the inventory listing as federal equipment.

Criteria:

2 CFR 200.313(d)(1) requires that property records must be maintained including information regarding the source of funding for the property as well as the federal award identification number.

Cause:

SUBR does not have procedures in place to document the federal award used to purchase the equipment in the inventory system.

Effect:

SUBR cannot ensure compliance with federal equipment management regulations.

Recommendation:

SUBR management should design and implement internal controls to ensure that federal equipment is properly identified in the inventory system and managed.

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Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-56).

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2019-018 - Control Weakness over Foster Care Payments

Award Years: 2018, 2019

Award Numbers: 1801LAFOST, 1901LAFOST

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

93.658 Foster Care - Title IV-E

Questioned Costs
None Noted

Condition:

The Department of Children and Family Services (DCFS) had weakness in controls over Foster Care payments that related to the accuracy of monthly payments made to foster families and expenditure coding.

In a non-statistical sample of 120 transactions totaling \$114,643 from a population of 51,332 expenditure transactions totaling \$19.9 million, three errors (3%) were identified. Two monthly payments to foster families were underpaid by six and nine days, and one miscellaneous expenditure was incorrectly coded.

Criteria:

Per DCFS policy, Chapter 6, Section 1605, *Board Payments for Foster Children*, the placement authorization has a beginning and end date which the system uses to automatically generate a payment on a monthly basis. The authorization can be extended in the month it expires by changing the end date of the existing service authorization to the new end date.

Per 2 CFR 200.403(b), in order to be allowable, costs must conform to any limitations or exclusions set forth in the federal award as to types or amount of cost items.

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Cause:

DCFS personnel did not follow established policy to change the service authorization dates to extend to the last day of placement. In addition, an error was made when entering the expenditure coding into the system.

Effect:

Failure to enter correct placement end dates into the system could result in over or under payments to foster care providers and increases the risk of questioned costs. Miscoding expenditures can result in unallowable costs being charged to the program.

Recommendation:

DCFS should follow established policies and procedures to ensure payments to foster families and miscellaneous expenditures are for accurate periods and for allowable costs.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-4).

2019-019 - Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan

Award Years: 2018, 2019

Award Numbers: 1801LATANF, 1901LATANF

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
93.558 Temporary Assistance for Needy Families	<hr/> None Noted

Condition:

DCFS did not ensure that all work-eligible cash assistance recipients were engaged in work activities and that supporting documentation was maintained for hours worked under the Temporary Assistance for Needy Families (TANF) cluster of programs.

In a non-statistical sample of 60 out of 21,126 work activity records in the job-tracking system for approximately 2,000 clients per month, 11 (18%) work-eligible participants either had no

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Federal Award Findings and Questioned Costs (Continued)

work activity hours reported in the job-tracking system or did not have adequate supporting documentation of work activities as required by federal regulations.

DCFS has a contract with LWC and paid \$1.9 million to LWC during fiscal year 2019 to perform case management services, including ensuring participants are engaged in a minimum of 30 hours per week of work activities, and documenting work activity in the job-tracking system. However, based on our audit procedures, LWC did not comply with contract requirements.

Criteria:

45 CFR 261.10 (a)(1) states, in part, a parent or caretaker receiving assistance must engage in work activities when the state has determined that the individual is ready to engage in work.

Per 45 CFR 261.61 (a), a state must support each individual's hours of participation through documentation in accordance with its Work Verification Plan.

Per 45 CFR 261.65 (a)(2) and 45 CFR 262.1 (a)(15), if determined that the state has not maintained adequate documentation, verification, or internal control procedures to ensure the accuracy of the data used in calculating the work participation rates, the federal grantor could impose a penalty to the state of not less than 1% and not more than 5% of the adjusted state Family Assistance Grant.

Per the contract between DCFS and LWC, LWC will provide case management services to work eligible cash assistance recipients. These services include conducting a comprehensive assessment and developing an individualized employment plan known as the Family Success Agreement (FSA). Case managers must monitor the participant's compliance with the FSA and document work activities in the DCFS job-tracking system.

Cause:

DCFS's ongoing monitoring of LWC has not resulted in LWC's compliance with all contract terms and federal requirements.

Effect:

The federal grantor could assess the state penalties totaling not less than 1% and not more than 5% of the \$111 million adjusted grant award based on the exceptions noted; however, the likelihood of such an assessment is unknown.

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Recommendation:

DCFS should ensure LWC documents the TANF clients’ work activities and that contracted case management services are being provided to meet program objectives and comply with federal program requirements.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-5).

2019-020 - Noncompliance and Control Weakness Relating to Foster Care Subrecipient Monitoring

Award Years: 2018, 2019

Award Numbers: 1801LAFOST, 1901LAFOST

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

	Questioned Costs
93.658 Foster Care Title IV-E (Award No. 1901LAFOST)	\$6,109

Condition:

DCFS did not adequately review subrecipient Foster Care invoices to ensure reimbursements were made in accordance with approved contract rates and only included allowable dates of service.

A statistical sample of 10 invoices paid by DCFS from a population of 125 subrecipient invoices totaling \$3,811,697, disclosed the following for five (50%) Office of Juvenile Justice (OJJ) maintenance invoices of which one invoice had more than one error:

- For one invoice, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$2,426.
- For one invoice, OJJ paid the residential facility for 28 days but billed DCFS for 29 days, resulting in an overpayment of \$92. This same invoice had an additional error related to the supervision rate as explained below.
- For four invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but billed DCFS at the basic supervision rate. This resulted in an underpayment of \$9,188.

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Due to the exceptions noted above, additional procedures were performed on the remaining six OJJ maintenance invoices paid in fiscal year 2019, some of which had more than one error. Audit procedures disclosed the following:

- For two invoices, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$2,483.
- For one invoice, OJJ billed DCFS for 11 days that had been previously reimbursed, resulting in an overpayment of \$1,016.
- For one invoice, OJJ paid the residential facility for 27 days but billed DCFS for 28 days, resulting in an overpayment of \$92.
- For six invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but billed DCFS at the basic supervision rate, resulting in an underpayment of \$12,312.

Criteria:

2 CFR 200.331 (d) requires that pass-through entities monitor the activities of subrecipients as necessary to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

Per DCFS's contract with OJJ related to the Foster Care program, DCFS agrees to receive, review, and certify expenditure reports for Foster Care expenditures.

Cause:

These conditions occurred because of a weakness in controls in monitoring Foster Care subrecipient reimbursements.

Effect:

Failure to properly review invoices resulted in over and under reimbursements and could result in disallowed costs by the federal grantor. In total, there were \$6,109 in overpayments considered questioned costs and \$21,500 in underpayments.

Recommendation:

DCFS program management and subrecipient contract monitors should follow the established DCFS payment methodology and ensure subrecipients are only reimbursed for eligible days, as well as the established daily and supervisions rates.

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Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-6).

2019-021 - Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification

Award Years: 2018, 2019

Award Numbers: 1801LATANF, 1901LATANF

Compliance Requirements: Activities Allowed or Unallowed, Eligibility, Special Tests and Provisions

Repeat Finding: No

	<u>Questioned Costs</u>
93.558 Temporary Assistance for Needy Families (Award No. 1801LATANF)	\$300
93.558 Temporary Assistance for Needy Families (Award No. 1901LATANF)	900
	<u>\$1,200</u>

Condition:

DCFS did not review income information obtained through the data exchange system to determine the effect on the recipient’s eligibility for cash benefits under the TANF cluster of programs. In a non-statistical sample of 60 client payments from a population of 59,563 client payments totaling \$16,671,134, two (3%) client files did not show the income summary reviewed and amounts included in the eligibility calculation.

Criteria:

Per 45 CFR Section 205.55 A(a)(1), the state agency will request wage information through an income and eligibility verification system for all applicants.

Per 45 CFR Section 205.56 (A)(a)(1)(i), the state agency shall review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the applicant’s or the recipient’s eligibility or the amount of assistance.

Per DCFS policy B-632, Documentation of Income, the Clearance Summary (data exchange) must be checked to verify the reported household income information.

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Cause:

Case workers did not follow DCFS policy and federal regulations to review and compare information obtained from the data exchange with information contained in the case records to verify the client's eligibility.

Effect:

These exceptions increase the risk that clients may receive benefits to which they are not entitled and could result in DCFS having to repay the funds to the federal grantor. One of the clients related to the exceptions noted received \$2,664 in benefits but was only eligible for \$1,464, resulting in a questioned cost of \$1,200.

Recommendation:

Because of the exceptions noted in a program that disbursed approximately \$18 million in cash benefits during fiscal year 2019, DCFS should ensure its case workers follow established policy and use the information obtained from the data exchange to verify client eligibility.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-7).

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

HEALTH, LOUISIANA DEPARTMENT OF

2019-022 – Inadequate Controls over Billing for Behavioral Health Services

Award Years: 2016 - 2019

**Award Numbers: 1605LA5MAP, 1705LA5021, 1705LA5MAP, 1805LA5021,
 1805LA5MAP, 1905LA5021, 1905LA5MAP**

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	Questioned Costs
93.767 Children's Health Insurance Program (Award No. 1705LA5021)	\$71
93.767 Children's Health Insurance Program (Award No. 1805LA5021)	158
93.767 Children's Health Insurance Program (Award No. 1905LA5021)	289
Medicaid Cluster:	
93.778 Medical Assistance Program (Award No. 1605LA5MAP)	292,706
93.778 Medical Assistance Program (Award No. 1705LA5MAP)	414,089
93.778 Medical Assistance Program (Award No. 1805LA5MAP)	281,865
93.778 Medical Assistance Program (Award No. 1905LA5MAP)	440,433
State Funds	736,811
	<u>\$2,166,422</u>

Condition:

In a Medicaid Audit Unit report, *Improper Billing of Services within the Medicaid Behavioral Health Program*, issued September 4, 2019, we identified approximately \$47.5 million in encounters and claims for services between December 2015 and June 2019 that were paid by the Louisiana Department of Health (LDH), the managed care organizations (MCOs), and Magellan Health Services (Magellan) even though claims did not comply with the LDH coding requirements and fee schedule. The billing errors could be avoided by LDH, the MCOs, and Magellan applying system edits that would deny claims and encounters when billing and fee schedule requirements are not followed.

The report identified the following instances of billing errors:

- Providers were paid \$38,533,711 for 646,746 encounters and claims that were billed using incorrect procedure and modifier codes. Without the required modifiers, the claim or encounter does not contain enough information to determine that the billing was appropriate.
- Providers were paid \$9,044,773 more than indicated on the LDH fee schedule for 647,910 encounters and claims for behavioral health services. For the amount

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noted above, the MCOs confirmed that they did not have alternative fee schedules.

- Providers were paid \$7,800 for 322 encounters and claims for improperly billed add-on behavioral health services. For the amount noted above, add-on services were paid without the required primary service.

Criteria:

LDH's fee schedule outlines procedure codes for services and the applicable billing rates. Some services require that procedure codes also contain modifier codes which indicate information such as the age of the recipient, location where the service was provided, the educational background of the person providing the service, and the license(s) they have obtained.

The LDH fee schedule outlines different rates depending on the procedure code and modifier codes. The MCOs can optionally pay more than the minimum LDH fee schedule. However, LDH does not currently maintain a list of these providers and therefore cannot determine if a claim paid at an excessive rate was improperly billed.

According to MCO guidance to providers, add-on services are reimbursable when provided in addition to the appropriate primary service performed by the same provider and cannot be billed as standalone services.

Cause:

LDH, the MCOs, and Magellan did not have adequate controls in place to ensure that behavioral health services in the Medicaid program were properly billed and that improper encounters and claims were denied.

Effect:

While a majority of the errors were MCO encounters, 102,889 of the errors were fee-for-service claims totaling \$2,166,422 (\$1,429,611 federal funds and \$736,811 state funds), which are considered questioned costs.

It is important that encounter data is accurate because LDH and other stakeholders, such as the Medicaid Fraud Control Unit within the Attorney General's Office, use this data to identify improper payments and potential fraud. LDH also uses this encounter data to establish per member per month rates for the MCOs.

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 Federal Award Findings and Questioned Costs (Continued)

Recommendation:

LDH management should implement adequate internal controls to ensure that claims and encounters are coded correctly, which could include edit checks to deny improper billings.

Management’s Response and Corrective Action Plan:

Management did not concur with the recommendation providing that the recommendation is inconsistent with a risk-based managed care model (B-14).

Auditor’s Additional Comments:

According to four of the five MCOs and Magellan, contracted providers are required to follow LDH’s fee schedule. In addition, both of the MCOs who were sent examples of the issues identified in the Medicaid Audit Unit report *Improper Billing of Services within the Medicaid Behavioral Health Program* agreed that the examples were errors. If MCO edit checks were working appropriately, these claims should have been denied.

Although LDH has procedures to monitor on a post-payment basis, edit checks are important for ensuring encounter data is accurate and for ensuring only valid claims are paid. In addition, LDH has established edit checks which deny claims with invalid or missing modifier codes for other types of services such as physician claims and emergency medical transportation. Therefore, establishing edit checks to deny specialized behavioral health claims with invalid or missing modifiers should be consistent with a risk-based managed care model

2019-023 - Inadequate Controls over Healthy Louisiana Premium Payments

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

LDH did not have adequate controls in place to ensure proper coding of all managed care premiums, resulting in Healthy Louisiana premium payments made to the managed care health

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plans that did not match the correct recipient eligibility type. In November 2019, LDH acknowledged the mismatched premiums and made corrections to 518 Healthy Louisiana premiums paid for service dates July 2016 through September 2019. The correction resulted in a net recoupment of approximately \$176,000 from the managed care health plans. LDH is working to correct an additional 419 premium payments. LDH made \$7.9 billion dollars in Healthy Louisiana premium payments in fiscal year 2019. While the mismatched premium payments noted above are immaterial in relation to the total amount paid, LDH must ensure premium payments are supported by recipient eligibility.

Criteria:

LDH's fiscal intermediary makes monthly premium payments to the Healthy Louisiana managed care health plans based on capitation codes and rates established by LDH's actuary. The capitation codes and rates are specific to a recipient's eligibility type in the Medical Assistance Program (CFDA 93.778, Medicaid), and Children's Health Insurance Program (CFDA 93.767, LaCHIP). Premium payments should be based on a recipient's eligibility for the month of service.

Cause:

Based on discussions with LDH, some of the mismatched premiums occurred due to changes in recipient eligibility. LDH is still researching additional causes but does expect mismatched premium payments to occur. According to LDH, modifications are being made to its monthly adjustment processes to correct the payments.

Effect:

When a recipient's eligibility for a month does not correspond to the capitation code and rate paid to the managed care plan for that month, the premium coding is considered mismatched and the payment improper.

Recommendation:

LDH should identify the causes for all existing mismatched premium payments. LDH should also establish controls to ensure premium payments are made based on recipient eligibility and ensure timely adjustment when premium payments do not match eligibility due to eligibility changes after the payment.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-16).

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2019-024 - Inadequate Controls over Medicare Buy-In

Award Year: 2019

Award Number: 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

**Questioned
Costs**

None Noted

Medicaid Cluster:

93.778 Medical Assistance Program

Condition:

LDH failed to correct errors and update information on recipient eligibility records for variances reported to LDH by the Centers for Medicare and Medicaid Services (CMS), resulting in LDH not paying appropriate Medicare Buy-In (Buy-In) premiums to CMS for Medicare coverage for eligible recipients.

Criteria:

Under the Louisiana Medicaid State Plan, the state enrolls certain Medicare eligible recipients in Medicare and pays the premiums associated with their Medicare coverage under the Medicaid program. The payments are made under the Buy-In program with payments to CMS occurring monthly for Medicare Part A and/or Part B. Medicare Part A helps to pay for the cost of inpatient hospital care, while Part B covers outpatient medical services. In some cases, recipients are enrolled in both Part A and Part B Buy-In. In calendar year 2019, Part A premiums were \$437 per month, with LDH paying for approximately 8,900 recipients each month. Part B premiums were \$135 per month, with LDH paying for approximately 207,000 recipients each month.

LDH recipient data and CMS recipient data for Buy-In eligible recipients must match in order to ensure appropriate Buy-In premium payments and proper handling of medical service claims.

Cause:

Prior to November 2018, using data from CMS, LDH generated monthly reports to identify variances between the CMS data and LDH data. These variances could include differences in claim numbers and demographic data. LDH also generated reports to identify recipients that CMS added to Part B Buy-In that LDH should also enroll into Part A Buy-In. The LDH Buy-In section reviewed the reports and ensured that necessary corrections and additions were made to recipient records in the Buy-In system which stored Buy-In eligibility data. However, after November 2018, LDH did not continue this process and lacked other procedures to address variances on a consistent and timely basis.

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In November 2018, LDH implemented a new eligibility system, LaMEDS, and integrated the old Buy-In system into LaMEDS. LDH developed some Buy-In reports in LaMEDS for monitoring of variances, but the reports were not used. The LDH Buy-In section addressed variances when notified on a case-by-case basis, in addition to working with LDH LaMEDS staff to address recurring errors. However, LDH lacked any formal consistent procedures to timely address variances.

Effect:

LDH did not update recipient records and make monthly Buy-In payments for all recipients who qualified for the benefit.

Recommendation:

LDH should develop formal procedures to ensure Buy-In variances are addressed on a consistent basis and in a timely manner.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-18).

2019-025 - Inadequate Controls over Monitoring of Abortion Claims

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	Questioned Costs
	None Noted
93.767 Children's Health Insurance Program	
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

LDH did not have adequate controls to ensure compliance with federal requirements prohibiting the use of federal funding for abortion claims.

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Criteria:

Federal requirements prohibit Medicaid and LaCHIP funding for abortion services except in instances where abortion is necessary to save the mother's life or if the pregnancy is the result of an act of rape or incest.

Cause:

LDH's fiscal intermediary (FI) performed some monitoring of fee-for-services claims for compliance, but LDH did not monitor or review any reporting from the FI to determine if procedures were properly designed and effective. LDH included a provision in the Healthy Louisiana managed care contracts requiring the managed care health plans to comply with the federal regulation, but LDH did not have any procedures in place to monitor the health plan's compliance with the contract requirement. LDH provided that monitoring was not performed because identifying applicable claims is difficult and would likely require medical record reviews.

Effect:

Because LDH did not actively monitor compliance with the requirement, the Medicaid and LaCHIP programs may have paid for abortion services that did not meet exceptions noted in federal regulations.

Recommendation:

LDH should monitor all claims for Medicaid and LaCHIP recipients, including those paid by the managed care health plans, for compliance with federal regulations regarding prohibited abortions.

Management's Response and Corrective Action Plan:

Management did not specifically concur or disagree with the finding but provided a corrective action plan (B-19).

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2019-026 - Inadequate Controls over Quarterly Federal Expenditure Reporting

Award Year: 2019

Award Numbers: 1905LA5021, 1905LA5MAP

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2018-026)

93.767 Children's Health Insurance Program
Medicaid Cluster:
93.778 Medical Assistance Program

Questioned Costs
None Noted

Condition:

For the fifth consecutive year, LDH failed to accurately complete the required quarterly reports of federal expenditures resulting in \$17,279,582 (\$14,683,758 federal) in expenditures for Substance Use Disorder (SUD) waiver services not identified and reported separately as required by CMS. In fiscal year 2019, LDH paid for services under the SUD waiver while identifying and reporting these expenditures as state plan expenditures.

Criteria:

The SUD waiver authorizes Louisiana to receive federal financial participation for the continuum of services to treat addiction to opioids or other substances, including services provided to Medicaid enrollees with substance use disorders residing in certain residential treatment facilities that meet the definition of an Institution for Mental Disease. The approved waiver document requires quarterly reporting of expenditures associated with populations affected by the waiver services. The waiver requires such expenditures to be reported on applicable waiver sections of the federal expenditures report as federal reporting is used to monitor budget neutrality requirements for the waiver. While total expenditures for Medicaid and LaCHIP were not misstated due to the classification error, CMS requires accurate reporting of Medicaid and LaCHIP expenditures.

Cause:

LDH failed to properly identify expenditures for the SUD waiver in the statewide accounting system for appropriate classification on federal reporting. In addition, LDH has implemented some controls over preparation and review of the quarterly expenditure reports, but did not detect the error until after June 30, 2019.

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Effect:

The federal expenditures reported in the quarterly reports are used by CMS to track state Medicaid and LaCHIP expenditures and to ensure proper application of federal participation rates. Errors in federal reporting limit the usefulness of the reports and put the state at risk for improper claiming of federal funds and noncompliance with waiver agreements. LDH made corrections to the September 2019 reports to report the expenditures as SUD waiver.

Recommendation:

LDH should ensure that expenditures are accurately classified in the statewide accounting system and federal expenditures are reported accurately by appropriate category on the required quarterly federal reports.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-21).

2019-027 - Inadequate Controls over Waiver Services Providers

Award Year: 2019

Award Number: 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2018-025)

	Questioned Costs
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$7,767
State Funds	4,182
	\$11,949

Condition:

For the eighth consecutive year, LDH paid Medicaid Home- and Community-Based Services (HCBS) claims for the New Opportunities Waiver (NOW), Residential Options Waiver (ROW), and Community Choices Waiver (CCW) totaling \$11,949 (\$7,767 in federal funds and \$4,182 in state funds) for waiver services that were not documented in accordance with established policies.

NOW and ROW are administered by the LDH Office for Citizens with Developmental Disabilities (OCDD). CCW is administered by the LDH Office for Aging and Adult Services

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(OAAS). Waiver services are accessed through support coordinators who assist with development and monitoring of the recipient's plan of care (POC).

Our testing of waiver services included 306 claims paid in fiscal year 2019 totaling \$38,629 paid to two providers for 10 recipients. The recipients received services from three waivers: NOW, ROW, and CCW. Our test identified errors for 103 claims, some claims having multiple errors, totaling \$11,949, which is considered questioned costs.

For the NOW and ROW waivers administered by OCDD, the following were noted:

- For 13 claims for five recipients, waiver services providers did not provide adequate documentation to support billed services. Time sheets, progress notes, and electronic visit verification (EVV) documentation were not consistent.
- For 44 claims for six recipients, the waiver services provider did not provide documentation to support deviations from the approved POC. The POC documents the recipient's assessed needs and types and quantity of services to address those needs and costs related to services. Direct service providers provide care to a recipient based on the approved POC. Without documentation a provider cannot substantiate and auditors cannot verify that the deviations were recipient-driven and person-centered as required.
- For eight claims for five recipients, auditors were unable to determine if a deviation from the POC occurred because time sheets, progress notes, and EVV documentation were not consistent.

For the CCW waiver administered by OAAS, the following were noted:

- For one claim for one recipient, the waiver services provider did not provide adequate documentation to support billed services. Progress notes and EVV documentation were not consistent.
- For 51 claims for two recipients, the waiver services provider did not provide documentation to support deviations from the approved POC. Errors noted deviations of 30 minutes or more.

Criteria:

Auditors used LDH's provider manuals to identify required documentation. Provider manuals are intended to give a provider the information needed to fulfill its vendor agreement with the state of Louisiana, and is the basis for federal and state reviews of the program.

According to the provider manuals, prior to billing for services, the NOW and ROW service provider must verify that time sheets and progress notes are completed correctly and that the

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services were delivered in accordance with the POC. According to OCDD, since the implementation of EVV, time sheet documentation is no longer required for Medicaid supporting documentation, but that information is not reflected in updates to the NOW or ROW manuals.

According to the ROW provider manual, providers are to record any changes or deviations from the POC. According to the NOW provider manual, an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services altered are recipient-driven, person-centered, and occur within the prior authorization. When a recipient's schedule is altered on a consistent basis, a revision to the approved POC is required indicating the reason for the change.

According to the CCW provider manual, significant deviations must be documented. Significant is not defined.

LDH HCBS waivers implemented EVV in fiscal year 2019. EVV is a web-based system that electronically records and documents the precise date, start time, and end times that services are provided to recipients. Time documented through EVV is the time billed to Medicaid for services. Providers are required to maintain certain other supporting documentation to support all time billed.

Cause:

The errors noted occurred because LDH failed to ensure that NOW, ROW, and CCW providers follow LDH policy, which includes review of documentation to support services billed for accuracy and documenting deviations from the POC. In addition, LDH OCDD did not update provider manuals to reflect potential revised documentation requirements.

Effect:

Without adequate supporting documentation and compliance with LDH established policies, there is reduced assurance that recipients are receiving needed services, billed services were actually performed, and limited resources are allocated appropriately.

Recommendation:

LDH should ensure all departmental policies and federal regulations for waiver services are enforced, including documentation to support claims and evidence deviations from the approved POC meet the needs of the recipient. In addition, LDH should ensure all provider manuals are updated timely.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-22).

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2019-028 - Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2018-027)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	Unable to determine
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, LDH failed to design and maintain adequate internal control over MAGI-based eligibility determinations in the Medicaid and LaCHIP programs.

Criteria:

In 2014, through the Affordable Care Act, federal regulations changed the requirements for Medicaid eligibility determinations to a new methodology using federal income tax information (FTI) known as MAGI. The new MAGI determination process significantly changed the way Medicaid eligibility is determined for a large percentage of the Louisiana Medicaid program.

Cause:

In a previous Medicaid Audit Unit (MAU) report, *Medicaid Eligibility: MAGI Determination Process*, issued in December 2018, we noted that LDH did not use federal and/or state tax information to verify certain self-attested eligibility factors, including tax filer status, household size, self-employment income, and other types of income. This other income could include retirement and annuities, interest and dividends, and rentals and royalties. We determined this lack of verification to be a weakness in internal control, because tax information was the only trusted source for these critical Medicaid MAGI eligibility factors. LDH noted that FTI would be incorporated into the eligibility system for use in the verification process in May 2019.

In a follow-up MAU report titled *Status on the Use of Federal Tax Information*, issued September 11, 2019, we reported that LDH had not implemented the use of FTI for MAGI-based eligibility determinations. Because LDH has not implemented the use of tax information for MAGI-based determinations, LDH continues to be unable to verify all critical eligibility factors. We determined that the lack of internal control due to not using federal tax information for

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verifications is applicable to all of the 1.4 million recipients in the MAGI eligibility group with premiums paid on their behalf.

Effect:

While the new methodology was designed around federal tax data, LDH did not use FTI to verify critical Medicaid eligibility factors, resulting in a lack of internal control and increased risk that applicants could be determined eligible when they are not.

In fiscal year 2019, LDH Medicaid and LaCHIP program expenditures totaled \$12 billion. As of June 30, 2019, there were approximately 1.6 million recipients in Louisiana Medicaid. Of these recipients, approximately 1.4 million (89%) were determined eligible in a MAGI eligibility group by LDH and had Healthy Louisiana managed care premium payments made to the MCO on their behalf. The MCOs are responsible for payment of provider claims for Medicaid services. LDH paid approximately \$7.9 billion in Healthy Louisiana managed care premiums, with \$5.5 billion dollars in premiums paid on behalf MAGI-based recipients.

Since LDH did not use tax information in fiscal year 2019 and auditors are restricted by law from using tax information in the audit of Medicaid and LaCHIP eligibility, we are unable to obtain sufficient appropriate evidence to adequately test MAGI-based Medicaid eligibility. We consider this a scope limitation for our audit.

Recommendation:

LDH should design and implement adequate internal control to ensure and document accurate MAGI-based eligibility determinations. In addition, LDH should consider using federal tax data to verify critical Medicaid and LaCHIP eligibility factors that cannot be verified by other electronic sources.

Management's Response and Corrective Action Plan:

Management concurred in part and provided a corrective action plan. Management asserts that LDH has adequate controls over MAGI-based eligibility determinations due to the new eligibility system, LaMEDS, using multiple electronic data sources for verification (B-24).

Auditor's Additional Comments:

For fiscal year 2019, LDH did not use FTI to verify critical eligibility factors that cannot be verified by other electronic sources, which increases risk that applicants could be determined eligible when they are not.

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2019-029 - Noncompliance on Managed Care Premium Payments

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

LDH made premium payments totaling approximately \$4.8 billion to the Healthy Louisiana MCOs without first receiving required contract amendment approvals. Also, LDH made payments totaling approximately \$868 million for service dates outside of the certification period provided by the actuary's Rate Certification Letter.

For fiscal year 2019, LDH made Medicaid and LaCHIP payments totaling \$7.9 billion to the Healthy Louisiana MCOs. In our review of the Healthy Louisiana premium payments made during the fiscal year, the following were identified:

- LDH made premium payments using rates from the actuary's Rate Certification Letter contained in Contract Amendment Number 14 starting in July 2018 for May 2018. Contract Amendment Number 14 was not signed by the MCOs until late October 2018, not submitted for approval to the Office of State Procurement (OSP) until late October 2018, and not approved by OSP until December 2018. Payments made on Contract Amendment Number 14 prior to OSP approval totaled more than \$3.9 billion.
- LDH made premium payments using rates from the actuary's Rate Certification Letter contained in Contract Amendment Number 17 starting in June 2019 for April 2019. Contract Amendment Number 17 was not signed by the managed care plans until late June 2019, not submitted to the OSP until July 2019, and not approved by OSP until August 2019. Payments made on Contract Amendment Number 17 as of June 30, 2019, totaled more than \$906 million.
- LDH paid the MCOs for February 2019 in March 2019 using the actuary's Rate Certification Letter from Contract Amendment Number 15. The Rate Certification Letter in Contract Amendment Number 15 was for dates July 2018 through January 2019 and not certified by the actuary for use in February 2019. In June 2019, LDH adjusted rates based on Contract Amendment Number 16 with the accompanying Rate Certification Letter for dates including February 2019.

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Payments made for February 2019 using the inappropriate rates from Contract Amendment Number 15 totaled more than \$629 million.

- LDH paid the MCOs for April 2019 in May 2019 using an actuary's Rate Certification Letter from Contract Amendment Number 16. The Rate Certification Letter in contract Amendment Number 16 was for dates January 2019 through March 2019 and not certified by the actuary for use in April 2019. In June 2019, LDH adjusted April 2019 rates based on Contract Amendment Number 17 and the accompanying Rate Certification Letter for dates including April 2019. Payments made for April 2019 using the inappropriate rates from Contract Amendment Number 16 totaled more than \$239 million.

Criteria:

Louisiana Administrative Code, Title 34, Part V. Procurement, Section 2512, requires that all amendments to contracts for professional, personal, consulting, and social services contracts be submitted to OSP and shall become effective only upon approval. Healthy Louisiana contract amendments, categorized as a social services contract, document changes to the managed care program, including updates and changes in rate certifications when necessary.

Each actuary's Rate Certification Letter stipulates the population and time period covered by the accompanying rates along with a statement certifying the rates as actuarial sound in accordance with 42 CFR Section 438. Rate certifications should be determined for a 12-month rating period, but CMS considers time periods other than 12 months to address unusual circumstances. For fiscal year 2019, LDH made payments using four contract amendments and six Rate Certification Letters. One rate letter included a 12-month certification period while the other five letters had certification periods varying from three to nine months.

Cause:

LDH failed to design and maintain adequate controls over the timely submission of contract amendments to OSP to ensure contract amendments were approved prior to any payments under the amendment. LDH also failed to design and maintain adequate controls to ensure Rate Certifications Letters covered the period for which the payment was made.

Effect:

By paying the MCOs prior to contract amendment approvals, LDH may have made payments without proper authorization that were noncompliant with state procurement regulations. By paying the MCOs with rates outside of the rate certification period, LDH may have violated federal regulations requiring payments using actuarial sound rates.

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Recommendation:

LDH should ensure compliance with state purchasing requirements, including obtaining proper contract amendment approvals prior to implementation. In addition, LDH should only make payments using Rate Certification Letters that have been included in an approved contract amendment and for the period certified in the rate letter.

Management’s Response and Corrective Action Plan:

In its response, management did not dispute the facts reported regarding dates of the relevant premium payments, rates used to make the payments, or dates of contract amendment approvals. However, management did not agree that the payments made and rates used were inappropriate or noncompliant, so a corrective action plan was not provided (B-26).

Auditor’s Additional Comments:

LDH acknowledges payments were made using rate certification letters in contract amendments prior to submission to OSP and OSP approval and making payments for service dates using rate certification letters that did not cover the respective service dates. LDH noted that in its opinion these instances should be considered an “inevitable” part of the process in setting managed care per member per month payments. However, LDH should strive to implement processes and/or controls to ensure that state and federal regulations are met. LDH should not continue processes that make noncompliance “inevitable.”

2019-030 - Noncompliance with Managed Care Provider Enrollment Requirement

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2018-028)

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. Currently, the managed care plans continue to enroll and screen all providers, in violation of federal regulations.

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Criteria:

42 CFR 438.602 (2016 Managed Care Final Rule) and Section 5005 of the 21st Century Cures Act require that the enrollment process include providing the Medicaid agency with the provider's identifying information including the name, specialty, date of birth, Social Security number, national provider identifier, federal taxpayer identification number, and state license or certification number of the provider. Additionally, the state agency is also required to screen enrolled providers, require certain disclosures, provide enhanced oversight of certain providers, and comply with reporting of adverse provider actions and provider terminations. By using the new federally required process, managed care providers must participate in the same screening and enrollment process as Medicaid and LaCHIP fee-for-service providers.

Cause:

LDH noted that enrollment and screening of managed care providers will not be performed until the new provider management system is implemented. LDH has not implemented the new system as of November 2019. LDH will continue to be in violation until a new provider enrollment system is implemented and all providers are enrolled in the new system.

Effect:

LDH was required to enroll and screen all Healthy Louisiana managed care providers by January 2018 and dental managed care providers by July 2018. LDH failed to do this and is in violation of federal law.

LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medicaid managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and LaCHIP state plan. LDH accepted 88.5 million Healthy Louisiana encounter claims totaling \$5.3 billion and 4.2 million dental encounter claims totaling \$152 million in fiscal year 2019 from the managed care plans and paid \$7.9 billion in Healthy Louisiana premiums and \$172 million in dental premiums.

Recommendation:

LDH should ensure all providers are screened, enrolled, and monitored as required by federal regulations.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-28).

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2019-031 - Noncompliance with Prenatal Service Third-Party Liability Requirements

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

	<u>Questioned Costs</u>
<p>93.767 Children's Health Insurance Program <u>Medicaid Cluster:</u> 93.778 Medical Assistance Program</p>	None Noted

Condition:

LDH failed to implement controls to ensure compliance with revised third-party liability requirements for prenatal and pregnancy related services.

Criteria:

42 CFR 433 requires that the Medicaid and LaCHIP programs are the payers of last resort. In most cases, federal law requires states to apply cost avoidance measures to claims by which all other payers are identified and payments from those identified payers are applied to the claim first. Medicaid and LaCHIP funds would then be used for the remaining balance as applicable. Previously, regulations considered prenatal and pregnancy related services an exception to the cost avoidance requirement and required states to pay prenatal and pregnancy related claims without regard to any other liable third party. States could seek to recover payments from another liable third party at a later date through a process known as “pay and chase.” The Bipartisan Budget Act of 2018 (Public Law 115-123) revised the Social Security Act, the authorizing legislation for Medicaid and LaCHIP programs, to eliminate the cost avoidance exception for prenatal services and pregnancy related services effective in February 2018.

Cause:

LDH did not update the managed care contracts to require compliance with the revised regulation, did not provide any guidance to the managed care plans regarding implementation of the revised regulations, and did not monitor plan compliance with the revised regulation. While a much smaller portion of the Louisiana Medicaid program, LDH also did not implement the revised regulation for fee-for-service prenatal claims.

According to LDH, the revised federal regulation has not been implemented because CMS has not issued clear guidance for implementation.

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Effect:

The Medicaid and LaCHIP programs may have paid full or partial claims that were the responsibility of other payers.

Louisiana Medicaid managed care plans would be responsible for a majority of the services relevant to the revised requirement. LDH has accepted more than 2 million encounters totaling \$145.6 million for prenatal services with dates of service from February 2018 through June 2019. LDH did not provide criteria for identifying prenatal encounters that were processed as pay and chase. Managed care encounters are used by LDH's actuary for future rate setting and as a basis for making supplemental payments, known as kick payments, to the managed care plans for costs associated with pre- and post-partum maternal care, as well as the delivery event itself. LDH paid \$512 million in kick payments for dates of service from February 2018 through June 2019.

For fee-for-service claims paid in state fiscal year 2019 with dates of service from February 2018 through June 2019, LDH paid \$1,692 for prenatal and pregnancy related claims processed as pay and chase.

Recommendation:

LDH should ensure that cost avoidance measures are applied for prenatal services as required by the Bipartisan Budget Act of 2018 and the Social Security Act and that the Medicaid and LaCHIP programs are the payers of last resort.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan (B-30).

Auditor's Additional Comments:

In its response, management acknowledged that the United States Code was amended but noted that the Code of Federal Regulations provision had not been updated, and CMS had not provided guidance until November 2019. However, this does not change LDH's responsibility to implement controls addressing the revised federal requirement that was effective in February 2018.

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2019-032 - Noncompliance with Provider Revalidation and Screening Requirements

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2018-029)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, LDH did not perform five-year revalidations; screenings based on categorical risk of fraud, waste or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all Medicaid and LaCHIP fee-for-service providers.

In a non-statistical random sample of 40 providers from 22,191 providers receiving fee-for-service Medicaid and LaCHIP payments from LDH in fiscal year 2019, we noted that for 34 (85%) providers, LDH did not perform the required five-year revalidation, including screening based on categorical risk. The 34 providers have enrollment dates ranging from three to 44 years ago.

In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. While LDH checked the List of Excluded Individuals/Entities (LEIE) on a monthly basis, it did not perform checks of the System for Award Management (SAM) after the provider was initially enrolled. The SAM database includes information on providers excluded from contracting with the federal government.

Criteria:

Federal regulations (42 CFR 455, Subpart E) require that LDH screen all providers according to the provider's categorical risk level upon initial enrollment, re-enrollment, or revalidation of enrollment. LDH must complete a revalidation of enrollment for all providers, regardless of type, at least every five years. The required screening procedures for each provider varies based on the risk score – limited, moderate, or high. For example, a high risk score requires additional screening procedures including criminal background checks and fingerprinting. These federal regulations also require LDH to check the LEIE and the SAM on at least a monthly basis.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

LDH submitted and received the Medicaid State Plan approval in 2012 regarding compliance with revalidation and screening requirements.

Cause:

LDH has noted that performance of all required revalidations, screenings, and monthly checks would be implemented in the new provider management system. LDH has not implemented the new system as of November 2019.

Effect:

Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases would enable the state to identify ineligible providers that should be rejected or excluded from the program. Not performing the required revalidations and screenings increases the risk that providers will continue to perform services for Medicaid recipients when they should be excluded.

Recommendation:

LDH should ensure all providers are screened based on categorical risk level upon initial enrollment, re-enrollment, and revalidation of enrollment as required by federal regulations. Also, LDH should perform revalidation of enrollment on all providers at least every five years. In addition, LDH should ensure all required databases are checked at least monthly.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-32).

2019-033 - Noncompliance with Third-Party Liability Assignment

Award Years: 2018, 2019

Award Numbers: 1805LA5021, 1805LA5MAP, 1905LA5021, 1905LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2018-030)

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Condition:

For the third consecutive year, LDH failed to maintain evidence of notification of third-party liability (TPL) assignment as required for eligibility in the Medicaid and the LaCHIP programs.

In a non-statistical random sample of 60 active recipient case records from 1,835,973 recipients, 18 (30%) recipient case records did not contain evidence of TPL assignment notification.

Criteria:

Per 42 CFR 433, Medicaid is the payer of last resort. As a condition of eligibility, each applicant/enrollee must assign to the state their individual rights to medical support and other third-party payments, and such rights of any other eligible individuals under their legal authority. By state law, TPL assignment is automatic but notification must be provided to the applicant/enrollee.

Cause:

LDH provides notification to an applicant/enrollee by including assignment language on Medicaid and LaCHIP applications. LDH utilizes both paper and electronic applications. During state fiscal year 2019, TPL assignment language was not included as part of electronic application summaries in all recipient case records.

In response to the prior-year finding, LDH planned corrective action in conjunction with the launch of the new eligibility system, LaMEDS, in November 2018, but LDH's corrective action was prospective in nature and did not attempt to remedy cases in which recipients with case files lacking TPL assignment notification do not complete a new application in LaMEDS.

Effect:

Third parties are legally-liable individuals, institutions, corporations (including insurers), and public or private agencies who are or who may be legally responsible for paying medical claims. Without the assignment of TPL rights, the state may be at risk for payments that should be the legal obligation of another party.

Recommendation:

LDH should ensure notification of TPL assignment is included in each Medicaid and LaCHIP recipient case record as part of required documentation to support the eligibility decision.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-34).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

2019-034 - Weaknesses in Controls over LaMEDS

Award Year: 2019
Award Numbers: 1905LA5021, 1905LA5MAP
Compliance Requirement: Eligibility
Repeat Finding: No

Questioned Costs
None Noted

93.767 Children's Health Insurance Program
Medicaid Cluster:
93.778 Medical Assistance Program

Condition:

LDH had weaknesses in controls over its new Medicaid and LaCHIP eligibility and enrollment system, LaMEDS. LaMEDS was implemented in November 2018. All recipient eligibility records are stored in LaMEDS.

Criteria:

LDH is the single state agency responsible for the administration of the Medicaid and LaCHIP programs. As such, LDH is responsible for adequate internal control over any system used in administration of the program. Internal controls, including proper monitoring of user access and logs, monitoring of interface errors, and proper monitoring of hardware and software availability help to mitigate the risk of improper eligibility determinations.

We evaluated system controls based on best practices, as defined by *Control Objectives for Information and Related Technology*, a framework developed by ISACA.

Cause:

LDH did not follow established procedures for user access control and lacked monitoring procedures for reviewing user access, override logs, audit logs, and underlying database changes. Our procedures identified the following:

- LDH failed to remove access for separated employees.
- LDH only performed one user access review and failed to makes all changes noted as a result of the review.
- LDH lacked a process of tracking non-LDH contract employee access to LaMEDS.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

- LDH did not review logs tracking manual overrides and audit changes for inappropriate overrides and changes.

LDH lacked a formal process for monitoring and timely resolving logged interface errors. LaMEDS interfaces with multiple state and federal databases to verify eligibility factors.

The agreement between LDH and the Office of Technology Services (OTS) did not provide for availability monitoring of hardware and software managed and supported by OTS.

Effect:

Instances of inappropriate access may have violated the HIPAA Security Rules because users retained access to protected health information after they no longer had an allowed need for that access.

Lack of established procedures can result in inconsistent application and unnoticed interface failures that negatively impact the eligibility determination process.

OTS may not be accountable for application downtime resulting from the failure of supporting hardware, software, and infrastructure that it maintains.

Recommendation:

Management should immediately disable a separating employee's access and hold supervisors responsible for requesting removal; perform user access reviews at least bi-annually and update all changes as a result of the reviews; establish procedures for monitoring non-LDH contract employees, and establish procedures for reviewing user access, override logs, and audit logs.

LDH should establish formal procedures for monitoring interface errors.

LDH should update its agreement with OTS to require availability metrics and obtain and monitor achievement of agreed upon availability levels.

Management's Response and Corrective Action Plan:

Management concurred in part and provided corrective action plans (B-35).

Auditor's Additional Comments:

LDH did not concur with the finding regarding user access reviews and the monitoring of audit logs, citing that CMS only requires an annual review of user access and does not require monitoring of all audit logs. During our work, we noted a high frequency of user access changes due to employee and contractor turnover. This frequency places LDH at an increased risk of

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

allowing inappropriate access to users who no longer have a business need. The HIPAA Security Rule [(45 CFR §164.308(a)(1)(ii)(B))] provides that covered entities must "implement security measures sufficient to reduce risks and vulnerabilities to a reasonable and appropriate level." A review of access only once a year does not appear to sufficiently reduce this risk. Also, the absence of CMS guidance regarding specific logs to review does not remove LDH's responsibility for identifying the appropriate logs and monitoring them for unauthorized activity.

LDH concurred in part with our recommendation regarding interface error monitoring but noted it had a detailed design specification document that established "a formal process for error standardization" that provides steps for particular errors. However, based on our review, the detailed design specification document does not negate the need for policies and procedures for staff to reference when handling interface errors during normal operations.

**JUVENILE JUSTICE, DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS,
OFFICE OF**

2019-035 - Noncompliance and Control Weakness Relating to Foster Care Billings

Award Years: 2018, 2019

Award Numbers: 1801LAFOST, 1901LAFOST

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
93.658 Foster Care Title IV-E (Award No. 1901LAFOST)	\$6,109

Condition:

The Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) did not adequately review Foster Care invoices submitted to DCFS for reimbursement to ensure billings were made in accordance with approved contract rates and only included allowable dates of service.

A non-statistical sample of three maintenance (cost of care) invoices billed to DCFS totaling \$792,182 from a population of 11 maintenance invoices totaling \$3,026,043, disclosed exceptions for all three (100%) invoices, some of which had more than one error, as follows:

- For one invoice, OJJ billed for 11 days that had been previously reimbursed, resulting in an overpayment of \$1,016.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Continued)

- For one invoice, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$809.
- For one invoice, OJJ paid the residential facility for 28 days but requested reimbursement for 29 days, resulting in an overpayment of \$92.
- For one invoice, OJJ paid the residential facility for 27 days but requested reimbursement for 28 days, resulting in an overpayment of \$92.
- For three invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but requested reimbursement at the basic supervision rate, resulting in an underpayment of \$6,661.

Due to the exceptions noted above, additional procedures were performed on the remaining eight maintenance invoices paid in fiscal year 2019, some of which had more than one error. Audit procedures disclosed the following:

- For two invoices, the daily rate billed for two residential facilities did not agree to the contract rate, resulting in overpayments of \$4,100.
- For seven invoices, OJJ paid residential facilities the enhanced supervision rate for certain residents but requested reimbursement at the basic supervision rate, resulting in an underpayment of \$14,839.

Criteria:

Per OJJ's contract with DCFS for reimbursement of Foster Care expenditures, OJJ must submit monthly maintenance billing reports to DCFS including only days for which the child is eligible. In addition, the reimbursement rate is the lower of OJJ's negotiated daily contract rates with its residential facilities and DCFS's established rate for the level of services.

2 CFR 200.303 requires that non-federal entities receiving federal awards establish and maintain effective internal controls designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Cause:

These conditions occurred because of a weakness in controls in the review of Foster Care maintenance invoices.

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

Effect:

Failure to properly review invoices resulted in over and under billings and could result in disallowed costs by the federal grantor. In total, there were \$6,109 in overpayments considered questioned costs and \$21,500 in underpayments.

Recommendation:

OJJ should adequately review invoices submitted to DCFS and ensure it only bills for allowable days, as well as at the established daily and supervision rates.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-38).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER IN SHREVEPORT

2019-036 - Weakness in Controls with Special Tests and Provisions Requirements

Award Years: 2018, 2019

Award Number: FAIN P20GM121307

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Research and Development Cluster:

93.859 Biomedical Research and Research Training

**Questioned
Costs**

None Noted

Condition:

Louisiana State University Health Sciences Center in Shreveport (Center) did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. In a non-statistical sample of 17 federal R&D Cluster awards for the fiscal year ending June 30, 2019, from a population of 16,782 expense transactions, one (6%) of the awards had documentation of the key personnel’s effort that did not agree to the effort reported to the federal grantor, and there was no evidence of prior approval from the federal grantor for change in key personnel.

Criteria:

2 CFR 200.308 states that for non-construction federal awards, recipients must request prior approvals from federal awarding agencies for one or more of the following program or budget-related reasons: (i.) Change in the scope or the objective of the project or program (even if there

**STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)**

is no associated budget revision requiring prior written approval). (ii.) Change in a key person specified in the application or the federal award. (iii.) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

Cause:

The Center has procedures in place for personnel to certify actual time and effort expended on federal awards, but does not have adequate monitoring procedures to ensure the certifications are accurate and prior written approval is obtained from the federal grantor for changes in effort for key personnel.

Effect:

Failure to fully implement controls over key personnel requirements could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

Management should utilize the time and effort certifications to monitor changes in effort for key personnel and obtain written approval from the federal grantor for changes that exceed the thresholds in 2 CFR 200.308.

Management’s Response and Corrective Action Plan:

Management partially concurred with the finding and provided a corrective action plan (B-41).

2019-037 - Weaknesses in Controls over Federal Research and Development Expenses

Award Years: 2017, 2018

Award Numbers: FAIN R01NS096225, FAIN U54GM104940, FAIN UG1CA189854

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

Research and Development Cluster:

- 93.395 Cancer Treatment Research
- 93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders
- 93.859 Biomedical Research and Research Training

**Questioned
Costs**

None Noted

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Condition:

The Center did not adhere to internal policies and procedures to ensure compliance with federal documentation requirements for compensation of personnel services. In a non-statistical sample of 25 out of 16,782 expense transactions charged to the R&D Cluster, we noted the following:

- One (4%) of the time detail reports were not approved by the supervisor.
- Two (8%) had time and effort allocated to the award that did not agree to the time and effort certification of actual time devoted to the award.

Criteria:

2 CFR 200.430(i) requires that charges to federal awards for salaries and wages must be supported by a system of internal control which provides a reasonable assurance that the charges are accurate, allowable, and properly allocated. Per 2 CFR 200.430(viii), budget estimates alone do not qualify as support for charges to federal awards, but may be used for interim accounting purposes, provided that significant changes in work activity are identified and entered into the records in a timely manner and the non-federal entity's system of internal controls includes processes to review after-the-fact charges and make necessary adjustments.

Per the Center's Time and Labor Manual, supervisors are to sign the Time Detail Report before the release of paychecks to employees. In addition, the Center has a time and effort certification policy which requires payroll redistributions to be processed if actual effort percentages vary from the percentage paid by a project as averaged over a three month period. A certification clause must be signed by the employee or a supervisor who has first-hand knowledge of the employee's effort on the listed account.

Cause:

The Center has not established adequate monitoring over departments to ensure the compliance with federal regulations and internal policies.

Effect:

Time and attendance records that are not properly certified, approved, and monitored, as required by federal regulations, increase the risk of payroll error or fraud and may result in disallowed costs.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

Recommendation:

Management should monitor time and attendance records and time and effort certifications completed by the departments to enforce the internal policies established and to ensure compliance with federal documentation requirements.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-43).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

**FINANCIAL STATEMENT FINDINGS WITH AN
IMPACT ON FEDERAL AWARDS**

The following finding was reported as a financial statement finding in Schedule B, but also has an impact on federal awards. The finding is listed below and referenced to where it is reported in detail in Schedule B.

SOUTHEASTERN LOUISIANA UNIVERSITY
2019-004 – Inadequate Controls over Reporting Loan Program Information in the Schedule of Expenditures of Federal Awards

OTHER REPORTS

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Continuum of Care Program (CFDA 14.267)

A report (Audit Control #70180070) was issued by Louisiana Legislative Auditor Advisory Services staff titled *Northlake Homeless Coalition* on October 9, 2019, and is applicable to the Continuum of Care Program (CFDA 14.267). The report, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Federal Award Findings and Questioned Costs (Concluded)

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

Other reports were issued by the Louisiana Legislative Auditor Medicaid Audit Unit staff applicable to the Medicaid Cluster. This cluster is a major federal program for the Single Audit of the State of Louisiana. See summary of the reports below. The reports can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

Report Title	Audit Control Number	Issue Date
<i>Louisiana Department of Health - Medicaid Recipient - Naji Abdelsalam</i>	82180003	4/17/2019
<i>Louisiana Department of Health - Improper Billing of Services Within the Medicaid Behavioral Health Program (see related finding in Schedule C – 2019-022)</i>	82180007	9/4/2019
<i>Louisiana Department of Health - Update on Wage Verification Process of the Medicaid Expansion Population</i>	82190002	5/1/2019
<i>Louisiana Department of Health - Identification of Behavioral Health Service Providers</i>	82190004	5/15/2019
<i>Louisiana Department of Health - Medicaid Recipients - Nasim Jamhour and Hibba Muhaisen</i>	82190022	1/22/2020
<i>Louisiana Department of Health - Medicaid Eligibility Determinations: Status on the Use of Federal Tax Information (see related finding in Schedule C – 2019-028)</i>	82200001	9/11/2019

Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2019

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Schedule of Unresolved Prior Audit Findings

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Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2019

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2019

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STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE				
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$514,140	
Department of Wildlife and Fisheries			\$4,063	
Louisiana State University - Baton Rouge			\$135,084	
Louisiana State University Agricultural Center			\$6,971	
			\$660,258	\$0
WILDLIFE SERVICES	10.028			
<u>Through: TUSKEGEE UNIVERSITY (39-32650-071-76190)</u>				
Southern University Agricultural Research/Extension Center			\$10,159	
			\$10,159	\$0
WETLANDS RESERVE PROGRAM	10.072			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$111,566	
			\$111,566	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$2,244	
			\$2,244	\$0
MARKET PROTECTION AND PROMOTION	10.163			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$36,600	
			\$36,600	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$376,365	
			\$376,365	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		10.215		
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-129/S000714)</u>				
Louisiana State University Agricultural Center			(\$366)	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (RD309-134/S001165)</u>				
Louisiana State University Agricultural Center			\$4,210	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001161)</u>				
Louisiana State University Agricultural Center			\$1,294	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001862)</u>				
Louisiana State University Agricultural Center			\$8,363	
<u>Through: UNIVERSITY OF GEORGIA (SUB00001551)</u>				
Louisiana State University Agricultural Center			\$46,780	
<u>Through: UNIVERSITY OF GEORGIA (RD309-S001534)</u>				
Southern University Agricultural Research/Extension Center			\$8,761	
<u>Through: UNIVERSITY OF GEORGIA (SUB00001743)</u>				
Southern University Agricultural Research/Extension Center			\$2,745	
			<hr/>	
			\$71,787	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS		10.216		
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$231,812	
			<hr/>	
			\$231,812	\$16,149
INTEGRATED PROGRAMS		10.303		
<u>Through: ARKANSAS STATE UNIVERSITY-JONESBORO (14-686-15)</u>				
Louisiana State University Agricultural Center			(\$2,256)	
			<hr/>	
			(\$2,256)	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
HOMELAND SECURITY AGRICULTURAL	10.304			
<u>Through: PURDUE UNIVERSITY (800083251-AG)</u>				
Louisiana State University - Baton Rouge			\$16,186	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00010244)</u>				
Louisiana State University Agricultural Center			(\$264)	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011538)</u>				
Louisiana State University Agricultural Center			\$28,028	
			<hr/>	
			\$43,950	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$47,185	
Louisiana State University Agricultural Center			\$67,002	
			<hr/>	
			\$114,187	\$0
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	10.311			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$90,746	
			<hr/>	
			\$90,746	\$30,595
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$9,081	
			<hr/>	
			\$9,081	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$123,846	
			<hr/>	
			\$123,846	\$0
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$1,901,450	
			<hr/>	
			\$1,901,450	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
COOPERATIVE EXTENSION SERVICE	10.500			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$1,587,718	
<u>Through: KANSAS STATE UNIVERSITY (S16072)</u>				
Louisiana State University Agricultural Center			\$302	
<u>Through: KANSAS STATE UNIVERSITY (S18088)</u>				
Louisiana State University Agricultural Center			\$12,646	
<u>Through: KANSAS STATE UNIVERSITY (S19063)</u>				
Louisiana State University Agricultural Center			\$6,706	
<u>Through: UNIVERSITY OF ARKANSAS (21665-03)</u>				
Louisiana State University Agricultural Center			(\$366)	
<u>Through: UNIVERSITY OF ARKANSAS (31000-15)</u>				
Louisiana State University Agricultural Center			\$30,218	
<u>Through: UNIVERSITY OF MISSOURI (C00059381-10)</u>				
Louisiana State University Agricultural Center			\$13,424	
			<hr/>	
			\$1,650,648	\$0
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,368,450	
			<hr/>	
			\$4,368,450	\$0
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$1,424,837	
			<hr/>	
			\$1,424,837	\$0
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$41,309	
			<hr/>	
			\$41,309	\$0
FOOD AND AGRICULTURE SERVICE LEARNING PROGRAM	10.522			
<u>Direct Awards</u>				
South Louisiana Community College			\$795	
			<hr/>	
			\$795	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557			
<u>Direct Awards</u>				
Office of Public Health			\$96,861,815	
			\$96,861,815	\$7,274,624
CHILD AND ADULT CARE FOOD PROGRAM	10.558			
<u>Direct Awards</u>				
Department of Education			\$96,731,393	
			\$96,731,393	\$92,192,449
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$929,671	
Department of Education			\$7,414,684	
			\$8,344,355	\$1,391,061
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$10,250	
			\$10,250	\$0
TEAM NUTRITION GRANTS	10.574			
<u>Direct Awards</u>				
Department of Education			\$673,309	
			\$673,309	\$514,355
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$312,916	
			\$312,916	\$0
WIC GRANTS TO STATES (WGS)	10.578			
<u>Direct Awards</u>				
Office of Public Health			\$2,098,406	
			\$2,098,406	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
FRESH FRUIT AND VEGETABLE PROGRAM	10.582			
<u>Direct Awards</u>				
Department of Education			\$2,654,402	
			\$2,654,402	\$2,654,402
SCIENTIFIC COOPERATION EXCHANGE PROGRAM WITH CHINA	10.614			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$144	
			\$144	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$1,895,572	
Southern University - Baton Rouge			\$66,496	
			\$1,962,068	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$128,622	
			\$128,622	\$100,840
GOOD NEIGHBOR AUTHORITY	10.691			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$53,689	
			\$53,689	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$124,488	
			\$124,488	\$0
RURAL ENERGY FOR AMERICA PROGRAM	10.868			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$32,781	
			\$32,781	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$135,721	
			<hr/>	
			\$135,721	\$0
SOIL AND WATER CONSERVATION	10.902			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$119,373	
Louisiana State University - Baton Rouge			(\$91)	
Louisiana State University Agricultural Center			\$49,887	
Southern University - Baton Rouge			\$19,925	
			<hr/>	
			\$189,094	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$794,951	
Department of Wildlife and Fisheries			\$29,230	
Louisiana State University Agricultural Center			\$39,233	
<u>Through: TEXAS A&M AGRILIFE EXTENSION SERVICE (M1901141)</u>				
Louisiana State University Agricultural Center			\$2,119	
			<hr/>	
			\$865,533	\$0
AGRICULTURAL CONSERVATION EASEMENT PROGRAM	10.931			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$13,616	
			<hr/>	
			\$13,616	\$0
AGRICULTURAL STATISTICS REPORTS	10.950			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$12,800	
			<hr/>	
			\$12,800	\$0
SCIENTIFIC COOPERATION AND RESEARCH	10.961			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,110	
			<hr/>	
			\$4,110	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$188,005	
			\$188,005	\$0
ARCHEOLOGY STUDENT TRAINING	10.U01	16-PA-11080603-006		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$10,249	
University of Louisiana at Lafayette			\$8,599	
			\$18,848	\$0
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.U02	13-CS-11080600-013		
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$63,100	
			\$63,100	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	10.U04	PL101-646		
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$3,298,742	
			\$3,298,742	\$0
Research and Development Cluster:				
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$347,904	
<u>Through: BAYLOR COLLEGE OF MEDICINE (102219121 / PO # 70000000026)</u>				
Pennington Biomed Research Center			\$304,826	
<u>Through: BAYLOR COLLEGE OF MEDICINE</u>				
Southern University - Baton Rouge			\$155,852	
			\$808,582	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$249,645	
			\$249,645	\$41,031

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
WETLANDS RESERVE PROGRAM				
	10.072			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$21,060	
			\$21,060	\$0
WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT				
	10.164			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$21,525	
			\$21,525	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS				
	10.200			
<u>Through: MISSISSIPPI STATE UNIVERSITY - SRAC</u>				
Louisiana State University - Baton Rouge			\$43,157	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (1617R0321)</u>				
Louisiana State University Agricultural Center			\$29,278	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (SRAC Spawning Aid Project)</u>				
Louisiana State University Agricultural Center			\$3,917	
			\$76,352	\$0
COOPERATIVE FORESTRY RESEARCH				
	10.202			
<u>Direct Awards</u>				
Louisiana Tech University			\$238,219	
Southern University Agricultural Research/Extension Center			\$158,328	
			\$396,547	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT				
	10.203			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$5,730,625	
<u>Through: AUBURN UNIVERSITY 01</u>				
Louisiana State University - Baton Rouge			\$10,000	
			\$5,740,625	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
ANIMAL HEALTH AND DISEASE RESEARCH	10.207			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$26,594	
Louisiana State University Agricultural Center			\$20,708	
			<hr/>	
			\$47,302	\$0
SMALL BUSINESS INNOVATION RESEARCH	10.212			
<u>Through: DR. CHOU TECHNOLOGIES, INC (18-0340)</u>				
University of Louisiana at Lafayette			\$18,565	
			<hr/>	
			\$18,565	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215			
<u>Through: NISBET OYSTER COMPANY, INC. (FW16-020)</u>				
Louisiana State University Agricultural Center			\$10,000	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00000681)</u>				
Louisiana State University Agricultural Center			\$34,632	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001227)</u>				
Louisiana State University Agricultural Center			\$6,775	
<u>Through: UNIVERSITY OF GEORGIA (SUB00001789)</u>				
Louisiana State University Agricultural Center			\$1,109	
			<hr/>	
			\$52,516	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$487,526	
			<hr/>	
			\$487,526	\$0
CONSUMER DATA AND NUTRITION RESEARCH	10.253			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,500	
			<hr/>	
			\$4,500	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290			
<u>Through: UNIVERSITY OF MISSOURI 02 (C00043490-1)</u>				
Louisiana State University Agricultural Center			(\$65)	
			(\$65)	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309			
<u>Through: TEXAS A & M UNIVERSITY - TEXAS A&M AGRILIFE EXTENSION SERVICE (07-M1703027)</u>				
Louisiana State University Agricultural Center			\$53,297	
			\$53,297	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$199,762	
Louisiana State University Agricultural Center			\$1,335,960	
<u>Through: IOWA STATE UNIVERSITY (4162808C)</u>				
Louisiana State University - Baton Rouge			\$13,712	
<u>Through: OKLAHOMA STATE UNIVERSITY (5 553608)</u>				
Louisiana State University - Baton Rouge			\$4,510	
<u>Through: UNIVERSITY OF HOUSTON (R-18-0072)</u>				
Louisiana State University Agricultural Center			\$35,303	
<u>Through: UNIVERSITY OF TENNESSEE (9500070301)</u>				
Louisiana Tech University			\$17,939	
<u>Through: MICHIGAN STATE UNIVERSITY 05 (RC104749D)</u>				
Pennington Biomed Research Center			\$84,684	
<u>Through: OHIO STATE UNIVERSITY 02 (60059871)</u>				
Pennington Biomed Research Center			\$85,455	
			\$1,777,325	\$190,043
SUN GRANT PROGRAM	10.320			
<u>Through: MISSISSIPPI STATE UNIVERSITY (080100.330243.01)</u>				
Louisiana Tech University			\$13,141	
			\$13,141	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM				
	10.328			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$19,590	
			\$19,590	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM				
	10.329			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$49,139	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS AGRILIFE EXTENSION SERVICE (07-S150712/586034-02001)</u>				
Louisiana State University Agricultural Center			(\$607)	
			\$48,532	\$49,388
ALFALFA AND FORAGE RESEARCH PROGRAM				
	10.330			
<u>Through: MISSISSIPPI STATE UNIVERSITY (011100 322735 02)</u>				
Louisiana State University Agricultural Center			\$32,974	
			\$32,974	\$0
RURAL BUSINESS DEVELOPMENT GRANT				
	10.351			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$212,639	
<u>Through: LOUISIANA INDUSTRIAL DEVELOPMENT EXECUTIVES ASSN (LIDEA-USDA-RBDG)</u>				
Southeastern Louisiana University			\$5,918	
			\$218,557	\$123,708
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS				
	10.443			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$134,465	
			\$134,465	\$0
FOOD SAFETY COOPERATIVE AGREEMENTS				
	10.479			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$66,105	
			\$66,105	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
COOPERATIVE EXTENSION SERVICE	10.500			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$3,527,848	
			\$3,527,848	\$0
FORESTRY RESEARCH	10.652			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$83,367	
Louisiana Tech University			\$13,289	
Southern University Agricultural Research/Extension Center			\$30,167	
			\$126,823	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664			
<u>Through: NORTH CAROLINA DEPT OF AGRICULTURE (16-060-4025)</u>				
Louisiana Tech University			\$32,446	
<u>Through: NATIONAL FISH AND WILDLIFE FOUNDATION (1301.16.052376)</u>				
University of New Orleans			\$1,635	
			\$34,081	\$0
WOOD UTILIZATION ASSISTANCE	10.674			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$22,241	
			\$22,241	\$0
FOREST HEALTH PROTECTION	10.680			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$10,067	
			\$10,067	\$0
SOIL AND WATER CONSERVATION	10.902			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$46,630	
Southern University Agricultural Research/Extension Center			\$10,129	
			\$56,759	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$558,432	
University of Louisiana at Lafayette			\$154,643	
			\$713,075	\$0
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932			
<u>Through: CADDO SOIL AND WATER CONSERVATION DISTRICT (1516R0007)</u>				
Louisiana State University Agricultural Center			\$19,191	
<u>Through: RED RIVER SOIL & WATER CONSERVATION DISTRICT</u>				
Louisiana State University Agricultural Center			\$1,607	
			\$20,798	\$0
AGRICULTURAL STATISTICS REPORTS	10.950			
<u>Direct Awards</u>				
Southern University Agricultural Research/Extension Center			\$6,000	
			\$6,000	\$0
AVIAN POINT COUNT SURVEYS	10.RD01	18-PA-11080600-01		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$13,377	
			\$13,377	\$0
CELLULOSIC NANOMATERIALS AS MULTIFUNCTIONAL ADDITIVES IN WATER-BASED DRILLING FLUIDS FOR OIL AND GAS INDUSTRY	10.RD02	E17-23		
<u>Through: UNITED STATES ENDOWMENT FOR FORESTRY AND COMMUNITIES (E17-23)</u>				
Louisiana State University Agricultural Center			\$34,009	
			\$34,009	\$20,096
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.RD03	1520-532-55662		
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-12)</u>				
Louisiana State University Agricultural Center			\$482	
<u>Through: SOUTHERN ILLINOIS UNIVERSITY (SIUC 15-15)</u>				
Louisiana State University Agricultural Center			(\$2,381)	
			(\$1,899)	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
Research and Development Cluster: (Cont.)				
EVALUATION OF AQUATIC RESOURCES ON THE KISATCHIE NATIONAL FOREST				
	10.RD04	16-CS-11330140-099		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$4,258	
			\$4,258	\$0
FOREST SOUTHERN RESEARCH STATION				
	10.RD06	17-239		
<u>Direct Awards</u>				
Louisiana Tech University			\$22,198	
			\$22,198	\$0
MAXIMIZING PREBIOTICS PRODUCTION FROM SORGHUM GRAIN				
	10.RD09	HVM12-16		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (HVM12-16)</u>				
Louisiana State University Agricultural Center			\$7,425	
			\$7,425	\$0
MOLECULAR MECHANISM UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRIES				
	10.RD10	2016-1		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2017.10)</u>				
Louisiana State University Agricultural Center			\$5,198	
			\$5,198	\$0
OPERATION OF UVB MONITORING SITE				
	10.RD11	CSU 1		
<u>Through: COLORADO STATE UNIVERSITY (CSU 1)</u>				
Louisiana State University Agricultural Center			\$2,500	
			\$2,500	\$0
TIMBER PRODUCT OUTPUTS SURVEY COLLECTION AND WOOD UTILIZATION STUDIES				
	10.RD12	16-CR-11330145-047		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$19,159	
			\$19,159	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
COMPARISON OF THE PRODUCTION OF COMMERCIAL VINEGAR AND PORABLE ALCOHOL PRODUCTS FROM SWEET SORGHUM AND/OR GRAIN SORGHUM	10.RD13	MD012-18		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (MD012- 18)</u>				
Louisiana State University Agricultural Center			\$29,998	
			<hr/>	
			\$29,998	\$0
NAHLN - LA STATE - TASK ORDER #1	10.RD14	AG-6395-C-17-0029		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$100	
			<hr/>	
			\$100	\$0
EFFECT OF WHOLE BLUEBERRY POWDER CONSUMPTION ON DEPRESSION: A RANDOMIZED DOUBLE-BLIND PLACEBO CONTROLLED STUDY	10.RD16	LSU PROPOSAL# 46680		
<u>Through: US Highbush Blueberry Council</u>				
Louisiana State University - Baton Rouge			\$141,000	
			<hr/>	
			\$141,000	\$0
Total for Research and Development Cluster			<hr/>	
			\$15,083,681	\$424,266
<u>Child Nutrition Cluster:</u>				
SCHOOL BREAKFAST PROGRAM	10.553			
<u>Direct Awards</u>				
Department of Education			\$92,942,047	
			<hr/>	
			\$92,942,047	\$92,188,970
NATIONAL SCHOOL LUNCH PROGRAM	10.555			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$27,783,324	
Department of Education			\$253,889,906	
			<hr/>	
			\$281,673,230	\$280,225,718

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
<u>Child Nutrition Cluster: (Cont.)</u>				
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559			
<u>Direct Awards</u>				
Department of Education			\$8,375,587	
			<hr/>	<hr/>
			\$8,375,587	\$7,937,875
Total for Child Nutrition Cluster			<hr/>	<hr/>
			\$382,990,864	\$380,352,563
<u>Food Distribution Cluster:</u>				
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565			
<u>Direct Awards</u>				
Office of Public Health			\$17,808,194	
			<hr/>	<hr/>
			\$17,808,194	\$17,490,496
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$1,992,489	
			<hr/>	<hr/>
			\$1,992,489	\$0
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$23,778,740	
			<hr/>	<hr/>
			\$23,778,740	\$0
Total for Food Distribution Cluster			<hr/>	<hr/>
			\$43,579,423	\$17,490,496
<u>Forest Service Schools and Roads Cluster:</u>				
SCHOOLS AND ROADS - GRANTS TO STATES	10.665			
<u>Direct Awards</u>				
State Treasury			\$1,736,979	
			<hr/>	<hr/>
			\$1,736,979	\$1,736,979
Total for Forest Service Schools and Roads Cluster			<hr/>	<hr/>
			\$1,736,979	\$1,736,979

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)				
SNAP Cluster:				
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551			
<u>Direct Awards</u>				
Department of Children and Family Services			\$1,234,229,589	
			<hr/>	
			\$1,234,229,589	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561			
<u>Direct Awards</u>				
Department of Children and Family Services			\$65,087,584	
			<hr/>	
			\$65,087,584	\$1,873,326
Total for SNAP Cluster			<hr/>	
			\$1,299,317,173	\$1,873,326
Total for U.S. Department of Agriculture			<hr/>	
			\$1,968,754,161	\$506,052,105
U.S. DEPARTMENT OF COMMERCE				
NOAA MISSION-RELATED EDUCATION AWARDS	11.008			
<u>Through: LAKE PONT BASIN FOUNDATION (NOAA B-Wet Grant)</u>				
University of New Orleans			\$17,271	
			<hr/>	
			\$17,271	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012			
<u>Through: UNIVERSITY OF MARYLAND (SA7525796D)</u>				
University of Louisiana at Lafayette			\$43,258	
			<hr/>	
			\$43,258	\$0
ECONOMIC DEVELOPMENT SUPPORT FOR PLANNING ORGANIZATIONS	11.302			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$10,547	
			<hr/>	
			\$10,547	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$68,455	
			<hr/>	
			\$68,455	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$180,624	
			<hr/>	
			\$180,624	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$35,967	
			<hr/>	
			\$35,967	\$0
SEA GRANT SUPPORT	11.417			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$118,750	
			<hr/>	
			\$118,750	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419			
<u>Direct Awards</u>				
Department of Natural Resources			\$2,712,058	
			<hr/>	
			\$2,712,058	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$97,484	
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK (SA07-5-29092)</u>				
Louisiana State University Agricultural Center			\$142	
			<hr/>	
			\$97,626	\$0
COOPERATIVE FISHERY STATISTICS	11.434			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$48,433	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u> <u>(FNA18NMF4340335)</u>				
Department of Wildlife and Fisheries			\$1,584,458	
			<hr/>	
			\$1,632,891	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$371,787	
			<hr/>	
			\$371,787	\$0
REGIONAL FISHERY MANAGEMENT COUNCILS	11.441			
<u>Through: GULF OF MEXICO COUNCIL (12-7030)</u>				
Department of Wildlife and Fisheries			\$1,952	
<u>Through: GULF OF MEXICO COUNCIL (18-7030)</u>				
Department of Wildlife and Fisheries			\$22,500	
<u>Through: GULF OF MEXICO COUNCIL (19-7030)</u>				
Department of Wildlife and Fisheries			\$22,500	
			<hr/>	
			\$46,952	\$0
HABITAT CONSERVATION	11.463			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$33,272,498	
Department of Wildlife and Fisheries			\$1,798	
			<hr/>	
			\$33,274,296	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611			
<u>Direct Awards</u>				
Louisiana Community Technical College System			\$786,646	
			<hr/>	
			\$786,646	\$0
JOINT ENFORCEMENT AGREEMENT	11.U01	JEA		
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$895,852	
			<hr/>	
			\$895,852	\$0
REGIONAL CLIMATE SERVICES SUPPORT IN THE SOUTHERN REGION	11.U04	DG-133E-13-CN-0121		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$27)	
			<hr/>	
			(\$27)	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster:</u>				
NOAA MISSION-RELATED EDUCATION AWARDS	11.008			
<u>Through: NOAA B-WET (PO-19006523)</u>				
McNeese State University			\$6,247	
			<hr/>	
			\$6,247	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012			
<u>Through: SOUTHEASTERN UNIVERSITIES RESEARCH ASSOCIATION 02 (2013-017)</u>				
Louisiana State University - Baton Rouge			\$30,489	
<u>Through: TEXAS A & M UNIVERSITY 01 (02-S160279)</u>				
Louisiana State University - Baton Rouge			\$76,768	
			<hr/>	
			\$107,257	\$0
CLUSTER GRANTS	11.020			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$41,147	
Louisiana Tech University			\$34,286	
			<hr/>	
			\$75,433	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303			
<u>Direct Awards</u>				
McNeese State University			\$45,532	
University of Louisiana at Lafayette			\$6,009	
			<hr/>	
			\$51,541	\$0
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM)	11.400			
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006122-04.01)</u>				
Louisiana State University - Baton Rouge			\$376,041	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 02 (USM-GR04905-03)</u>				
Louisiana State University - Baton Rouge			\$343,788	
			<hr/>	
			\$719,829	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
SEA GRANT SUPPORT	11.417			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,984,305	
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (18-10 548001-1000)</u>				
Louisiana State University - Baton Rouge			\$405,520	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006133-R/RCE-12 (LSU))</u>				
Louisiana State University - Baton Rouge			\$2,401	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (A101384/22180407)</u>				
Louisiana State University - Baton Rouge			\$27,457	
			\$2,419,683	\$9,677
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419			
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 04 (SUB00001952)</u>				
Louisiana State University - Baton Rouge			\$1,018	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (A101377/78123400)</u>				
Louisiana State University - Baton Rouge			\$9,942	
			\$10,960	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$144,219	
Nicholls State University			\$21,507	
University of New Orleans			\$156,925	
			\$322,651	\$22,744

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CLIMATE AND ATMOSPHERIC RESEARCH	11.431			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$70,057	
<u>Through: CENTER FOR PLANNING EXCELLENCE (CPEX) (45202)</u>				
Louisiana State University - Baton Rouge			\$27,033	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (UAF 19-0084/PO # P0533877)</u>				
Louisiana State University - Baton Rouge			\$55,907	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-34)</u>				
Louisiana State University - Baton Rouge			\$211,514	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD000519)</u>				
University of Louisiana at Lafayette			\$37,851	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD001426)</u>				
University of Louisiana at Lafayette			\$2,538	
<u>Through: CENTER FOR PLANNING EXCELLENCE (NOAA COCA)</u>				
University of New Orleans			\$54,721	
			\$459,621	\$0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432			
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001363517.01)</u>				
Board of Regents			\$137,283	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.363517.02)</u>				
Louisiana State University - Baton Rouge			\$25,000	
<u>Through: UNIVERSITY OF MICHIGAN (3003712441E9)</u>				
Louisiana State University - Baton Rouge			\$17,027	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR05687-001)</u>				
Louisiana State University - Baton Rouge			\$28,038	
			\$207,348	\$0
MARINE FISHERIES INITIATIVE	11.433			
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (M1900114)</u>				
Department of Wildlife and Fisheries			\$2,019	
			\$2,019	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MARINE MAMMAL DATA PROGRAM	11.439			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$50,606	
			<hr/>	
			\$50,606	\$0
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451			
<u>Direct Awards</u>				
Board of Regents			\$26,148	
Louisiana State University - Baton Rouge			\$248,401	
			<hr/>	
			\$274,549	\$156,444
WEATHER AND AIR QUALITY RESEARCH	11.459			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$635	
			<hr/>	
			\$635	\$0
HABITAT CONSERVATION	11.463			
<u>Direct Awards</u>				
University of New Orleans			\$21,966	
			<hr/>	
			\$21,966	\$0
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	11.467			
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD000723)</u>				
University of Louisiana at Lafayette			\$11,100	
			<hr/>	
			\$11,100	\$0
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	11.478			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$429,194	
			<hr/>	
			\$429,194	\$204,714

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	11.619			
<u>Through: LOUISIANA CENTER FOR MANUFACTURING SCIENCES (43143)</u>				
Louisiana State University - Baton Rouge			\$7,000	
			\$7,000	\$0
24/7 INCIDENT RESPONSE AND INCIDENT RESPONSE PREPARATION	11.RD01	AB-133C-15-CQ-0005/T-0001		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$143,906	
			\$143,906	\$0
ATMOSPHERIC SOUNDINGS AND DATA COLLECTION	11.RD04	1305M318PNRMA0294		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$31,690	
			\$31,690	\$0
RADAR AND WEATHER BALLOON SUPPORT FOR THE 2018 VORTEX - SE SPRING EXPERIMENT	11.RD05	RA133R18SE0299		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$11,765	
			\$11,765	\$0
NATIONAL MESONET PROGRAM	11.RD06	LSU# AWD-001915		
<u>Through: SYNOPTIC SATA CORP (Task Order S2017-0120)</u>				
Louisiana State University Agricultural Center			\$65,000	
			\$65,000	\$0
Total for Research and Development Cluster			\$5,430,000	\$393,579

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)				
<u>Economic Development Cluster:</u>				
ECONOMIC ADJUSTMENT ASSISTANCE	11.307			
<u>Direct Awards</u>				
Department of Economic Development - Office of Business Development			\$131,535	
Louisiana Tech University			\$212,970	
<u>Through: WINROCK INTERNATIONAL (6783-16-AM-01)</u>				
University of Louisiana at Lafayette			\$133,619	
			\$478,124	\$0
Total for Economic Development Cluster			\$478,124	\$0
Total for U.S. Department of Commerce			\$46,201,077	\$393,579
U.S. DEPARTMENT OF DEFENSE				
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$548,197	
			\$548,197	\$0
NAVIGATION PROJECTS	12.107			
<u>Direct Awards</u>				
Department of Natural Resources			\$36,331	
			\$36,331	\$0
PLANNING ASSISTANCE TO STATES	12.110			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$1,205,474	
			\$1,205,474	\$0
PAYMENTS TO STATES IN LIEU OF REAL ESTATE TAXES	12.112			
<u>Direct Awards</u>				
State Treasury			\$171,539	
			\$171,539	\$171,539

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113			
<u>Direct Awards</u>				
Department of Environmental Quality			\$17,630	
			<hr/>	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$7,077	
Louisiana State University - Baton Rouge			\$19,045	
			<hr/>	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400			
<u>Direct Awards</u>				
Department of Military Affairs			\$12,241,390	
			<hr/>	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401			
<u>Direct Awards</u>				
Department of Military Affairs			\$26,117,643	
			<hr/>	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404			
<u>Direct Awards</u>				
Department of Military Affairs			\$22,487,227	
			<hr/>	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630			
<u>Through: ACADEMY OF APPLIED SCIENCE</u>				
Louisiana State University - Baton Rouge			(\$299)	
<u>Through: NATIONAL SCIENCE TEACHERS ASSOCIATION (NSTA) (19-871-037)</u>				
Louisiana State University - Baton Rouge			\$17,183	
			<hr/>	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800			
<u>Through: CLARKSON AEROSPACE CORP (FA8650-13-C-5800)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$46,833	
			<hr/>	\$0
			\$46,833	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
INFORMATION SECURITY GRANTS	12.902			
<u>Direct Awards</u>				
University of New Orleans			\$80,016	
			<hr/>	
			\$80,016	\$0
GENCYBER GRANTS PROGRAM	12.903			
<u>Direct Awards</u>				
University of New Orleans			\$23,021	
			<hr/>	
			\$23,021	\$0
CYBERSECURITY CORE CURRICULUM	12.905			
<u>Direct Awards</u>				
University of New Orleans			\$450	
			<hr/>	
			\$450	\$0
SUPPORT OF AIR FORCE GLOBAL STRIKE COMMAND AIRMAN LEADERSHIP AND DETERRENCE DEVELOPMENT	12.U02	FA6800-18-H-001		
<u>Through: CYBER INNOVATION CENTER (FA6800-18-H-001)</u>				
Louisiana Tech University			\$490,436	
			<hr/>	
			\$490,436	\$0
CP2 PLANNING SUPPORT	12.U05	FY16-003		
<u>Through: CUBIC GLOBAL DEFENSE, INC (CGD-1807-01807-18)</u>				
Louisiana State University - Baton Rouge			\$3,933	
			<hr/>	
			\$3,933	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - CHRISTOPHER MORES	12.U07	N4485215GOIPA01		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$52,878	
			<hr/>	
			\$52,878	\$0
JPEO - IAB TECHNOLOGY RADAR	12.U09	S-001542-12-LSU		
<u>Through: APPLIED RESEARCH ASSOCIATES, INC. (S-001542.12.LSU)</u>				
Louisiana State University - Baton Rouge			\$60	
			<hr/>	
			\$60	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
SCHOOLS AND ROADS/SALE OF TIMBER <u>Direct Awards</u> State Treasury	12.U11	10.USC.2665	\$15,997	
			<hr/>	
			\$15,997	\$15,997
SUPPORT FOR NUCLEAR DETERRENCE AND ESCALATION WORKFORCE DEVELOPMENT - NUC 300 <u>Through: CYBER INNOVATION CENTER (FA4600-12-D-9000; 17FU908-CIC- 202)</u> Louisiana Tech University	12.U12	FA4600-12-D-9000	\$22,622	
			<hr/>	
			\$22,622	\$0
2018-2019 LSU SCHOOL OF MUSIC RECRUITING PARTNERSHIP <u>Through: J. WALTER THOMPSON WORLDWIDE - ATLANTA (JWT) (1120021314 / 1172673)</u> Louisiana State University - Baton Rouge	12.U13	AWD-001843	\$9,999	
			<hr/>	
			\$9,999	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT <u>Direct Awards</u> Louisiana State University - Baton Rouge	12.U14	AWD-000497	\$185,717	
			<hr/>	
			\$185,717	\$0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY (DARPA)/SNCRST PARTNERSHIP - CONSEC <u>Through: SCHAFER GOVERNMENT SERVICES, LLC. (A BELCAN CO.)</u> Louisiana State University - Baton Rouge	12.U15	AWD-001586	\$2,060	
			<hr/>	
			\$2,060	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS) <u>Direct Awards</u> Coastal Protection and Restoration Authority	12.U16	PL101-646	\$708,452	
			<hr/>	
			\$708,452	\$0
<u>Research and Development Cluster:</u> COLLABORATIVE RESEARCH AND DEVELOPMENT <u>Direct Awards</u> Board of Regents	12.114		\$189,619	
			<hr/>	
			\$189,619	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
Research and Development Cluster: (Cont.)				
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$61,259	
Louisiana State University Agricultural Center			\$203,702	
University of New Orleans			\$989,949	
<u>Through: RAYTHEON BBN TECHNOLOGIES CORP (PO#: LBN9513356)</u>				
Louisiana State University - Baton Rouge			\$115,317	
			\$1,370,227	\$0
SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351			
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 02 (SUB00001299)</u>				
Louisiana State University - Baton Rouge			\$20,600	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011978)</u>				
Louisiana State University Agricultural Center			\$23,692	
			\$44,292	\$0
RESEARCH ON CHEMICAL AND BIOLOGICAL DEFENSE	12.360			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			(\$4,197)	
			(\$4,197)	(\$5,796)
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$314,384	
Louisiana State University Health Sciences Center - Shreveport			\$317,388	
<u>Through: THE JOHNS HOPKINS UNIVERSITY (2003905387)</u>				
Louisiana State University - Baton Rouge			\$50,419	
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (X81XWH-17-1-0063)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$19,888	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
Research and Development Cluster: (Cont.)				
MILITARY MEDICAL RESEARCH AND DEVELOPMENT (Cont.)				
<u>Through: HEALTH RESEARCH INC (W81XWH-17-1-019)</u>				
			\$118,330	
Louisiana State University Health Sciences Center - New Orleans				
<u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH-10-2-0134)</u>				
			(\$22,774)	
Louisiana State University Health Sciences Center - New Orleans				
<u>Through: TULANE UNIVERSITY (W81XWH-13-2-0097)</u>				
			(\$1,358)	
Louisiana State University Health Sciences Center - New Orleans				
<u>Through: UNIVERSITY OF ALABAMA (W81XWH-15-1-0705)</u>				
			\$60,343	
Louisiana State University Health Sciences Center - New Orleans				
			<hr/>	
			\$856,620	\$0
ARRA - MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420			
<u>Direct Awards</u>				
Pennington Biomed Research Center				
			\$2,287,092	
			<hr/>	
			\$2,287,092	\$0
BASIC SCIENTIFIC RESEARCH	12.431			
<u>Direct Awards</u>				
Grambling State University				
			\$352	
Louisiana State University - Baton Rouge				
			\$432,970	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - CALTECH (S429042)</u>				
Louisiana State University - Baton Rouge				
			\$13,639	
<u>Through: DUKE UNIVERSITY (313-0836)</u>				
Louisiana State University - Baton Rouge				
			\$165,454	
			<hr/>	
			\$612,415	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge				
			\$36,006	
Southern University - Baton Rouge				
			\$220,950	
<u>Through: NORTHEASTERN UNIVERSITY (504122-78050)</u>				
Louisiana State University - Baton Rouge				
			\$11,416	
<u>Through: UNIVERSITY OF NOTRE DAME (203517LSU)</u>				
Louisiana State University - Baton Rouge				
			\$26,423	
			<hr/>	
			\$294,795	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$70,462	
Southern University - Baton Rouge			\$60,360	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16-S7700-02-C2)</u>				
Grambling State University			\$23,210	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16-S7700-03-C2)</u>				
Grambling State University			\$28,453	
<u>Through: COLLEGE OF WILLIAM & MARY (740762-712687)</u>				
Louisiana State University - Baton Rouge			\$4,024	
<u>Through: COLLEGE OF WILLIAM & MARY 01 (743282)</u>				
Louisiana State University - Baton Rouge			\$19,368	
<u>Through: OHIO STATE UNIVERSITY 02 (60052494)</u>				
Louisiana State University - Baton Rouge			\$231,724	
			\$437,601	\$27,500
INFORMATION SECURITY GRANTS	12.902			
<u>Direct Awards</u>				
University of New Orleans			\$95,280	
			\$95,280	\$0
CYBERSECURITY CORE CURRICULUM	12.905			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$97,666	
University of New Orleans			\$22,633	
			\$120,299	\$39,561
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$14,347	
			\$14,347	\$0
AFRL COLLABORATION PROGRAM-SENSORS RESEARCH	12.RD01	FA8650-13C-5800		
<u>Through: CLARKSON AEROSPACE (16-S7700-04-C2)</u>				
Louisiana Tech University			\$72,503	
<u>Through: CLARKSON AEROSPACE</u>				
Southern University - Baton Rouge			\$9,211	
			\$81,714	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CHARACTERIZATION OF THE INFECTIOUS CAUSES OF ACUTE FEBRILE ILLNESS IN LATIN AMERICA	12.RD02	N44852-16-P-0016		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$11,025	
			\$11,025	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE)	12.RD03	FA8075-14-D-0018-0026		
<u>Through: CLARKSON AEROSPACE CORPORATION (LSU 17-D-0018-S13)</u>				
Louisiana State University - Baton Rouge			\$29,527	
<u>Through: CLARKSON AEROSPACE (LATEC 17-D-0018-S13)</u>				
Louisiana Tech University			\$34,213	
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (D8679-S2)</u>				
Louisiana Tech University			\$114,467	
<u>Through: CLARKSON AEROSPACE</u>				
Southern University - Baton Rouge			\$9,558	
			\$187,765	\$0
INDIVIDUAL WORK ORDER FY16-001; AIR FORCE RESEARCH LABORATORY	12.RD04	FY16-001		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-001)</u>				
Louisiana State University - Baton Rouge			\$78	
			\$78	\$0
INDIVIDUAL WORK ORDER FY16-003; AIR FORCE RESEARCH LABORATORY	12.RD05	FY16-003		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-003)</u>				
Louisiana State University - Baton Rouge			\$104	
			\$104	\$0
INDIVIDUAL WORK ORDER FY16-004; AIR FORCE RESEARCH LABORATORY - CCE	12.RD06	FY16-004		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY16-004)</u>				
Louisiana State University - Baton Rouge			\$65	
			\$65	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MATERIAL AND MANUFACTURING RESEARCH	12.RD08	16-57700-03-C2		
<u>Through: CLARKSON AEROSPACE (LATEC 16-S7700-03-C2)</u>				
Louisiana Tech University			\$54,774	
			<hr/>	
			\$54,774	\$0
METRIC-MASTER RESEARCH & SERVICES AGREEMENT	12.RD09	W81XWH-10-2		
<u>Through: JOHN HOPKINS UNIVERSITY (W81XWH-10-2-0090)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$57	
			<hr/>	
			\$57	\$0
PREVALENCE OF BRUCELLA SPECIES AND BLUETONGUE VIRUS SEROTYPES AMONG DOMESTIC LIVESTOCK OR RUMINANTS IN SOUTHERN KAZAKHSTAN	12.RD13	10006-7-106402		
<u>Through: CH2M HILL, INC 01 (10006-7-106402)</u>				
Louisiana State University Agricultural Center			\$20,000	
			<hr/>	
			\$20,000	\$0
STAMP	12.RD15	US001-0000593803		
<u>Through: BATTELLE MEMORIAL INSTITUTE 01 (US001-0000593803)</u>				
Pennington Biomed Research Center			\$112,498	
			<hr/>	
			\$112,498	\$0
STC IWA FY-18-001-PATRIOT	12.RD16	FY18-001-PATRIOT		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY18-001-PATRIOT)</u>				
Louisiana State University - Baton Rouge			(\$3,434)	
			<hr/>	
			(\$3,434)	\$0
STC IWA FY-18-003-STEG	12.RD17	FY18-003-STEG		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY18-003-STEG)</u>				
Louisiana State University - Baton Rouge			(\$40,562)	
			<hr/>	
			(\$40,562)	\$0
STC IWA FY-18-004-CCE	12.RD18	FY18-004-CCE		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY18-004-CCE)</u>				
Louisiana State University - Baton Rouge			(\$15,296)	
			<hr/>	
			(\$15,296)	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
THREE-DIMENSIONAL SIMULATION FOR PROFIT ISLAND VICINITY LEVEE SEEPAGE EVALUATION	12.RD20	W912P8-17-P-0054		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,378	
			<hr/>	
			\$1,378	\$0
U S AIR FORCE MENTOR PROTEGE PROGRAM	12.RD21	FA7014-16-C-5007		
<u>Through: WHITNEY, BRADLEY AND BROWN, INC.</u>				
Southern University - Baton Rouge			\$53,700	
			<hr/>	
			\$53,700	\$53,700
INDIVIDUAL WORK ORDER FY 19-004-CCE; NAVAL RESEARCH LABORATORY	12.RD23	FY 19-004-CCE		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-004- CCE)</u>				
Louisiana State University - Baton Rouge			\$18,065	
			<hr/>	
			\$18,065	\$0
IWA FY-19-003-STEG	12.RD24	FY-19-003-STEG		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-003- STEG)</u>				
Louisiana State University - Baton Rouge			\$50,443	
			<hr/>	
			\$50,443	\$0
IWA FY 19-005-SB-CSOC	12.RD25	FY 19-005-SB-CSoC		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-005- SB-CSoC)</u>				
Louisiana State University - Baton Rouge			\$46,172	
			<hr/>	
			\$46,172	\$0
STC-LSU IWA FY19-007-C4ISR	12.RD26	STC-FY19-007-C4ISR		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-007- C4ISR)</u>				
Louisiana State University - Baton Rouge			\$1,525	
			<hr/>	
			\$1,525	\$0
PHYLANX ENGINE ENHANCEMENT AND VISUALIZATIONS DEVELOPMENT	12.RD27	FA8075-14-D-0002		
<u>Through: BOOZ ALLEN HAMILTON, INC. (BAH) (S901128BAH)</u>				
Louisiana State University - Baton Rouge			\$515,753	
			<hr/>	
			\$515,753	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
IWA FY-19-006-EMAP	12.RD28	FY-19-006-EMAP		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-006-EMAP)</u>				
Louisiana State University - Baton Rouge			\$27,458	
			<hr/>	
			\$27,458	\$0
A MODERNIZED FRAMEWORK FOR AIR FORCE SUPPLY CHAIN MANAGEMENT INCORPORATING MOBILE DEVICES	12.RD29	FA8771-18-C-0004		
<u>Through: IPROSPECT (1P 2018-0006)</u>				
Louisiana Tech University			\$344,297	
			<hr/>	
			\$344,297	\$0
SUBJECT MATTER EXPERTISE (SME) SOLICITATION PROCESS IMPROVEMENT - COLLABORATIVE ENVIRONMENT	12.RD30	FA6800-18-H-0001		
<u>Through: CYBER INNOVATION CENTER (FA6800-13-H-001)</u>				
Louisiana Tech University			\$26,024	
			<hr/>	
			\$26,024	\$0
ELECTRIC FLUX CONTROL: ADDICTIVE MANUFACTURING RESEARCH	12.RD31	H98230-18C-0173		
<u>Direct Awards</u>				
Louisiana Tech University			\$87,243	
			<hr/>	
			\$87,243	\$0
FORESEEING, RECOGNIZING, AND INFLUENCING POSSIBLE FUTURES USING MULTI-AGENT PLANNING ALGORITHMS	12.RD33	H98230-19-D-0012 LAS		
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2018-2726)</u>				
University of New Orleans			\$43,234	
			<hr/>	
			\$43,234	\$0
EFFECT OF MISALIGNMENT ON BUSHING WEAR IN JOURNAL BEARINGS	12.RD35	N6449817P5391		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$149,950	
			<hr/>	
			\$149,950	\$0
LOW-SHOT DETECTION IN REMOTE SENSING IMAGERY	12.RD36	HM0476-IS-C-0062		
<u>Through: LYNNTECH INC. (NGA-062)</u>				
Louisiana State University - Baton Rouge			\$5,000	
			<hr/>	
			\$5,000	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
ADVANCED MODELS AND NEW IMPULSE SOURCES FOR THE X-RAY TRANSPORT AND RADIATION RESPONSE ANALYSIS (XTRRA) TOOLKIT <u>Through: FIFTH GAIT TECHNOLOGIES INC. (19-0723)</u> University of Louisiana at Lafayette	12.RD37	HDTRA-119-P-0030	\$21,595	
			\$21,595	\$0
Total for Research and Development Cluster			\$8,119,015	\$114,965
Total for U.S. Department of Defense			\$72,629,926	\$302,501
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII <u>Direct Awards</u> Executive Department Road Home Corporation d/b/a Louisiana Land Trust <u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22- 0001)</u> Louisiana State University - Baton Rouge	14.228		\$513,274,098 \$414,392 \$143,734	
			\$513,832,224	\$109,962,584
SUPPORTIVE HOUSING PROGRAM <u>Direct Awards</u> Southeastern Louisiana University	14.235		\$112,725	
			\$112,725	\$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS <u>Direct Awards</u> Office of Public Health	14.241		\$1,595,235	
			\$1,595,235	\$1,295,360
FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL <u>Direct Awards</u> Office of The Attorney General	14.401		\$186,374	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)				
COMMUNITY OUTREACH PARTNERSHIP CENTER PROGRAM	14.511			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$3,860)	
			(\$3,860)	\$0
MANUFACTURED HOUSING PROGRAMS	14.U01	DU100K000018163		
<u>Direct Awards</u>				
Department of Public Safety Services			\$45,342	
			\$45,342	\$0
<u>Research and Development Cluster:</u>				
NATIONAL DISASTER RESILIENCE COMPETITION	14.272			
<u>Through: CITY OF NEW ORLEANS (K18-545 CDBG-NDR)</u>				
University of New Orleans			\$132,190	
			\$132,190	\$4,958
HEALTHY HOMES TECHNICAL STUDIES GRANTS	14.906			
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (VAHHU-0036-17)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$51,900	
			\$51,900	\$6,300
Total for Research and Development Cluster			\$184,090	\$11,258
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster:</u>				
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269			
<u>Direct Awards</u>				
Executive Department			\$10,806,550	
			\$10,806,550	\$7,301,470
NATIONAL DISASTER RESILIENCE COMPETITION	14.272			
<u>Direct Awards</u>				
Executive Department			\$15,130,091	
			\$15,130,091	\$400,216
Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster			\$25,936,641	\$7,701,686

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See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)				
<u>CDBG - Entitlement Grants Cluster:</u>				
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218			
<u>Through: CITY OF BATON ROUGE (B16MC222002)</u>				
Executive Department			\$1,372,267	
			\$1,372,267	\$1,325,495
Total for CDBG - Entitlement Grants Cluster			\$1,372,267	\$1,325,495
Total for U.S. Department of Housing and Urban Development			\$543,261,038	\$120,296,383
 U.S. DEPARTMENT OF THE INTERIOR				
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252			
<u>Direct Awards</u>				
Department of Natural Resources			\$408,840	
			\$408,840	\$0
GOMESA	15.435			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$1,478,728	
			\$1,478,728	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$66,684	
			\$66,684	\$0

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See accompanying Notes to the Schedule of Expenditures of Federal Awards.

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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$4,395	
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-17-70336147)</u>				
Department of Wildlife and Fisheries			\$15,264	
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-18-81311882)</u>				
Department of Wildlife and Fisheries			\$60,422	
<u>Through: US ARMY CORPS OF ENGINEERS (LDWF-19)</u>				
Department of Wildlife and Fisheries			\$6,796	
			\$86,877	\$0
NORTH AMERICAN WETLANDS CONSERVATION FUND	15.623			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$2,034	
			\$2,034	\$0
STATE WILDLIFE GRANTS	15.634			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$28,555	
			\$28,555	\$0
COOPERATIVE ECOSYSTEM STUDIES UNITS	15.678			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$17,861	
			\$17,861	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808			
<u>Direct Awards</u>				
Department of Environmental Quality			\$50,000	
<u>Through: AMERICAVIEW INC (AV18-LA-01)</u>				
University of Louisiana at Lafayette			\$12,952	
			\$62,952	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820			
<u>Through: UNIVERSITY OF OKLAHOMA (2018-21)</u>				
Louisiana State University - Baton Rouge			\$7,600	
			\$7,600	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$1,088,667	
			<hr/>	
			\$1,088,667	\$194,600
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$1,171,257	
			<hr/>	
			\$1,171,257	\$1,171,257
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923			
<u>Direct Awards</u>				
Northwestern State University			\$542,852	
			<hr/>	
			\$542,852	\$0
NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE	15.939			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$302,942	
			<hr/>	
			\$302,942	\$0
39TH ANNUAL NATCHITOCHESS-NSU FOLK FESTIVAL	15.U03	CA2013-011		
<u>Direct Awards</u>				
Northwestern State University			\$2,000	
			<hr/>	
			\$2,000	\$0
40TH ANNUAL NATCHITOCHESS-NSU FOLK FESTIVAL	15.U04	CA2019-005		
<u>Direct Awards</u>				
Northwestern State University			\$250	
			<hr/>	
			\$250	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	15.U05	PL101-646		
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$33,271,298	
			<hr/>	
			\$33,271,298	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
LAFAYETTE ES - REIMBURSEMENT OF UTILITY COSTS	15.U06	140F0419P0067		
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$61,954	
			<hr/>	
			\$61,954	\$0
<u>Research and Development Cluster:</u>				
WILD HORSE AND BURRO RESOURCE MANAGEMENT	15.229			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$6,686	
			<hr/>	
			\$6,686	\$0
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$482,265	
Louisiana State University Agricultural Center			\$91,455	
			<hr/>	
			\$573,720	\$88,362
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	15.423			
<u>Direct Awards</u>				
University of Louisiana at Lafayette			\$17,330	
			<hr/>	
			\$17,330	\$0
SPORT FISH RESTORATION	15.605			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$56,688	
			<hr/>	
			\$56,688	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$3,427,951	
<u>Through: SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES (LSUAC TURKEY STUDY)01</u>				
Louisiana State University Agricultural Center			\$25,986	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (475967)</u>				
Louisiana State University Agricultural Center			\$26,460	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster:</u> (Cont.)				
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION (Cont.)				
<u>Through: TEXAS PARKS & WILDLIFE DEPT (478048)</u>				
Louisiana State University Agricultural Center			(\$105)	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (491753)</u>				
Louisiana State University Agricultural Center			\$80,801	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (505486)</u>				
Louisiana State University Agricultural Center			\$164,756	
			<hr/>	
			\$3,725,849	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$231,887	
<u>Through: KENTUCKY DEPARTMENT OF FISH AND WILDLIFE RESOURCES</u>				
<u>(PON2 660 190000246)</u>				
Southeastern Louisiana University			\$23,747	
			<hr/>	
			\$255,634	\$0
STATE WILDLIFE GRANTS	15.634			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$607,788	
<u>Through: THE UNIVERSITY OF TULSA</u>				
Nicholls State University			\$9,314	
			<hr/>	
			\$617,102	\$0
MIGRATORY BIRD JOINT VENTURES	15.637			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$10,163	
			<hr/>	
			\$10,163	\$0
RESEARCH GRANTS (GENERIC)	15.650			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$25,166	
University of New Orleans			\$5,406	
			<hr/>	
			\$30,572	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657			
<u>Direct Awards</u>				
Board of Regents			\$1,710	
Department of Wildlife and Fisheries			\$102,357	
			\$104,067	\$0
ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	15.660			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$10,929	
			\$10,929	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$42,176	
			\$42,176	\$18,108
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$65,925	
			\$65,925	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$7,598	
University of Louisiana at Lafayette			\$312,236	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA 01</u> <u>(50579918/10255402/15187)</u>				
Louisiana State University - Baton Rouge			(\$95)	
			\$319,739	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$68,823	
			\$68,823	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster:</u> (Cont.)				
COOPERATIVE RESEARCH UNITS	15.812			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$375,882	
			<hr/>	
			\$375,882	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820			
<u>Through: UNIVERSITY OF OKLAHOMA (2012-29)</u>				
Louisiana State University - Baton Rouge			\$118,067	
			<hr/>	
			\$118,067	\$0
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$16,671	
			<hr/>	
			\$16,671	\$0
ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON PARISH, LOUISIANA	15.RD01	G16PX00272		
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$5,040	
			<hr/>	
			\$5,040	\$0
HABS DRAWINGS: CAROLINE C. DORMON LOG CABIN	15.RD04	CA2017_008		
<u>Through: CANE RIVER NATIONAL HERITAGE AREA (CA2017_008)</u>				
Louisiana Tech University			\$573	
			<hr/>	
			\$573	\$0
MONITORING PROGRAM FOR NORTH GULF OF MEXICO	15.RD05	MPNGM		
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC (M17PC00001/M17PD00012)</u>				
University of Louisiana at Lafayette			\$151,741	
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC (PO1000300001240)</u>				
University of Louisiana at Lafayette			\$77,738	
			<hr/>	
			\$229,479	\$177,633

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
<u>Research and Development Cluster:</u> (Cont.)				
USFWS - FRESHWATER TURTLE INVENTORY OF THE NORTH LOUISIANA REFUGES COMPLEX	15.RD06	F17PX		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$7,554	
			<hr/>	
			\$7,554	\$0
USFWS - USING UAV TECHNOLOGY TO ACCESS THE VEGETATION AND WILDLIFE RESPONSE TO THE 2017 FELSENTHAL POOL DRAWDOWN	15.RD08	F17PX		
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$17,457	
			<hr/>	
			\$17,457	\$0
DEVELOPMENT AND IMPROVEMENT OF FLOW MODELS APPLIED TO WCD CALCULATIONS	15.RD10	M17PX00030		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$148,416	
			<hr/>	
			\$148,416	\$0
Total for Research and Development Cluster			<hr/>	
			\$6,824,542	\$284,103
<u>Fish and Wildlife Cluster:</u>				
SPORT FISH RESTORATION	15.605			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$7,358,413	
			<hr/>	
			\$7,358,413	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$10,863,104	
			<hr/>	
			\$10,863,104	\$0
ENHANCED HUNTER EDUCATION AND SAFETY	15.626			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$224,559	
			<hr/>	
			\$224,559	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)				
Total for Fish and Wildlife Cluster			\$18,446,076	\$0
Total for U.S. Department of the Interior			\$63,871,969	\$1,649,960
U.S. DEPARTMENT OF JUSTICE				
LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS TRAINING	16.004			
<u>Direct Awards</u>				
Department of Public Safety Services			\$17,797	
			\$17,797	\$0
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$477,219	
			\$477,219	\$477,219
LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING	16.300			
<u>Direct Awards</u>				
Department of Public Safety Services			\$235,555	
			\$235,555	\$0
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525			
<u>Direct Awards</u>				
Grambling State University			\$78,485	
Southern University - Baton Rouge			\$38,978	
			\$117,463	\$0
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$596,780	
			\$596,780	\$424,856
MISSING CHILDREN'S ASSISTANCE	16.543			
<u>Direct Awards</u>				
Office of The Attorney General			\$395,626	
			\$395,626	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$191,194	
			<hr/>	
			\$191,194	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$218,052	
			<hr/>	
			\$218,052	\$163,364
CRIME VICTIM ASSISTANCE	16.575			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$21,177,945	
			<hr/>	
			\$21,177,945	\$18,479,928
CRIME VICTIM COMPENSATION	16.576			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$180,565	
			<hr/>	
			\$180,565	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$17,174	
			<hr/>	
			\$17,174	\$9,361
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$2,238,021	
			<hr/>	
			\$2,238,021	\$1,982,060

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590			
<u>Through: OFFICE OF VIOLENCE AGAINST WOMEN (2014-WE-AX-0030)</u>				
Office of The Attorney General			\$28,925	
			\$28,925	\$0
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$190,177	
			\$190,177	\$48,143
CORRECTIONS TRAINING AND STAFF DEVELOPMENT	16.601			
<u>Direct Awards</u>				
Central Louisiana Technical Community College			\$131,396	
			\$131,396	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606			
<u>Direct Awards</u>				
Corrections Services			\$26,526	
			\$26,526	\$0
PROJECT SAFE NEIGHBORHOODS	16.609			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$35,738	
			\$35,738	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710			
<u>Direct Awards</u>				
Department of Public Safety Services			\$55,488	
			\$55,488	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
JUVENILE MENTORING PROGRAM	16.726			
<u>Direct Awards</u>				
Northshore Technical Community College			\$30,611	
<u>Through: NATIONAL 4-H COUNCIL (1415R00050)</u>				
Louisiana State University Agricultural Center			\$1,048	
<u>Through: NATIONAL 4-H COUNCIL (1516R0045)</u>				
Louisiana State University Agricultural Center			(\$34,757)	
<u>Through: NATIONAL 4-H COUNCIL (NMP7/1617R0050)</u>				
Louisiana State University Agricultural Center			(\$10,001)	
<u>Through: NATIONAL 4-H COUNCIL</u>				
Southern University Agricultural Research/Extension Center			\$1,388	
<u>Through: NATIONAL 4-H COUNCIL (2017-JU-FX-0016)</u>				
Southern University Agricultural Research/Extension Center			\$35,452	
<u>Through: NATIONAL 4-H COUNCIL (2018-JU-FX-0005)</u>				
Southern University Agricultural Research/Extension Center			\$10,699	
			\$34,440	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$27,229	
			\$27,229	\$0
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735			
<u>Direct Awards</u>				
Office of Juvenile Justice			\$707	
			\$707	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$1,652,295	
			\$1,652,295	\$894,105
DNA BACKLOG REDUCTION PROGRAM	16.741			
<u>Direct Awards</u>				
Department of Public Safety Services			\$249,217	
			\$249,217	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$127,240	
			<hr/>	
			\$127,240	\$104,549
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$53,313	
			<hr/>	
			\$53,313	\$0
ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	16.752			
<u>Direct Awards</u>				
Office of The Attorney General			\$16,939	
			<hr/>	
			\$16,939	\$0
HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	16.754			
<u>Direct Awards</u>				
Office of Public Health			\$21,109	
			<hr/>	
			\$21,109	\$0
RECOVERY ACT - ASSISTANCE TO RURAL LAW ENFORCEMENT TO COMBAT CRIME AND DRUGS COMPETITIVE GRANT PROGRAM	16.810			
<u>Direct Awards</u>				
Department of Public Safety Services			\$360,414	
			<hr/>	
			\$360,414	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812			
<u>Direct Awards</u>				
Corrections Services			\$365,363	
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$39,366	
Office of Juvenile Justice			\$194,941	
			<hr/>	
			\$599,670	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$1,319,484	
			<hr/>	
			\$1,319,484	\$365,861
INNOVATIONS IN COMMUNITY-BASED CRIME REDUCTION	16.817			
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (40316)</u>				
Louisiana State University - Baton Rouge			\$3,165	
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04</u>				
Louisiana State University - Baton Rouge			(\$6,249)	
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04 (PO161129)</u>				
Louisiana State University - Baton Rouge			\$6,128	
			<hr/>	
			\$3,044	\$0
EMERGENCY LAW ENFORCEMENT ASSISTANCE GRANT	16.824			
<u>Direct Awards</u>				
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			\$91,068	
			<hr/>	
			\$91,068	\$91,068
SMART PROSECUTION INITIATIVE	16.825			
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (47309)</u>				
Louisiana State University - Baton Rouge			\$25,702	
			<hr/>	
			\$25,702	\$0
JUSTICE REINVESTMENT INITIATIVE	16.827			
<u>Direct Awards</u>				
Corrections Services			\$667,747	
Louisiana Supreme Court			\$204,358	
			<hr/>	
			\$872,105	\$0
COMPREHENSIVE OPIOID ABUSE SITE-BASED PROGRAM	16.838			
<u>Direct Awards</u>				
Louisiana Department of Health			\$102,415	
			<hr/>	
			\$102,415	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
EQUITABLE SHARING PROGRAM	16.922			
<u>Direct Awards</u>				
Office of The Attorney General			\$12,820	
			\$12,820	\$0
ASSET FORFEITURE	16.U01	Asset Forfeiture		
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,539	
			\$2,539	\$0
COURT COSTS AND FEES COLLECTION PROGRAM	16.U03	SJIT009.018		
<u>Through: STATE JUSTICE INSTITUTE (SJI-16-T-009)</u>				
Louisiana Supreme Court			\$22,464	
			\$22,464	\$0
FBI.GOV YEAR 10	16.U05	DJF-17-1200-P-0002338		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$129,491	
			\$129,491	\$0
INFRAGARD	16.U06	DJF-15-1200-P-0000332		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$302,112	
			\$302,112	\$0
LEO PHASE XXIII	16.U08	DJF-17-1200-P-0002601		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$5,946,092	
			\$5,946,092	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.U09	AWDC-000379		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$866,653	
			\$866,653	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)				
PRISONERS OPERATIONS DIVISION (POD)	16.U10	AWDC-000556		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$217,909	
			<hr/>	
			\$217,909	\$0
<u>Research and Development Cluster:</u>				
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560			
<u>Through: POLICY RESEARCH ASSOCIATES (2016-CKBX-0010)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$90,243	
			<hr/>	
			\$90,243	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582			
<u>Through: CITY OF BATON ROUGE / BATON ROUGE POLICE DEPARTMENT</u>				
Louisiana State University - Baton Rouge			\$50,245	
			<hr/>	
			\$50,245	\$0
JUVENILE MENTORING PROGRAM	16.726			
<u>Through: MOYER FOUNDATION (2015-FU-FX-0026)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$62,351	
			<hr/>	
			\$62,351	\$0
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816			
<u>Direct Awards</u>				
Board of Regents			\$8,634	
			<hr/>	
			\$8,634	\$0
CHILDREN OF INCARCERATED PARENTS	16.831			
<u>Through: THE FAMILY TREE INFORMATION, EDUCATION & COUNSELING CENTER (18-0438)</u>				
University of Louisiana at Lafayette			\$19,006	
			<hr/>	
			\$19,006	\$0
Total for Research and Development Cluster			<hr/>	
			\$230,479	\$0
Total for U.S. Department of Justice			<hr/> <hr/>	<hr/> <hr/>
			\$39,618,591	\$23,040,514

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR				
LABOR FORCE STATISTICS	17.002			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$1,232,911	
			<hr/>	
			\$1,232,911	\$0
COMPENSATION AND WORKING CONDITIONS	17.005			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$136,793	
			<hr/>	
			\$136,793	\$0
UNEMPLOYMENT INSURANCE	17.225			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$176,950,326	
			<hr/>	
			\$176,950,326	\$0
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$1,167,091	
			<hr/>	
			\$1,167,091	\$1,134,043
TRADE ADJUSTMENT ASSISTANCE	17.245			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$872,599	
			<hr/>	
			\$872,599	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$361,516	
			<hr/>	
			\$361,516	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$254,503	
			<hr/>	
			\$254,503	\$0
YOUTHBUILD	17.274			
<u>Direct Awards</u>				
Northshore Technical Community College			\$353,902	
Southern University - Shreveport			\$367,793	
			<hr/>	
			\$721,695	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)				
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277			
<u>Direct Awards</u>				
Louisiana Workforce Commission			(\$6,078)	
			(\$6,078)	\$0
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	17.282			
<u>Direct Awards</u>				
Bossier Parish Community College			\$49,945	
Delgado Community College			\$154,308	
<u>Through: LAWSON STATE COMMUNITY COLLEGE</u>				
Central Louisiana Technical Community College			\$21,148	
			\$225,401	\$0
APPRENTICESHIP USA GRANTS	17.285			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$557,359	
South Louisiana Community College			\$919,493	
			\$1,476,852	\$0
CONSULTATION AGREEMENTS	17.504			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$845,390	
			\$845,390	\$0
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602			
<u>Direct Awards</u>				
Northshore Technical Community College			\$118,940	
			\$118,940	\$0
<u>Employment Service Cluster:</u>				
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$9,058,387	
			\$9,058,387	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)				
<u>Employment Service Cluster:</u> (Cont.)				
DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	17.801			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$2,790,929	
			\$2,790,929	\$0
Total for Employment Service Cluster			\$11,849,316	\$0
<u>WIOA Cluster:</u>				
WIOA ADULT PROGRAM	17.258			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$14,120,325	
South Louisiana Community College			\$1,961,913	
			\$16,082,238	\$12,075,897
WIOA YOUTH ACTIVITIES	17.259			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$14,017,507	
Northshore Technical Community College			\$105,924	
South Louisiana Community College			\$1,068,371	
<u>Through: TANGIPAHOA PARISH GOVERNMENT (WIOA 20) 01</u>				
Louisiana State University - Baton Rouge			(\$63)	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (1-2015-16)</u>				
Louisiana State University - Baton Rouge			\$541	
			\$15,192,280	\$11,842,354
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$12,586,028	
South Louisiana Community College			\$1,409,719	
			\$13,995,747	\$9,780,117
Total for WIOA Cluster			\$45,270,265	\$33,698,368
Total for U.S. Department of Labor			\$241,477,520	\$34,832,411

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF STATE				
GLOBAL THREAT REDUCTION	19.033			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$507,954	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION</u>				
<u>(CRDF) 01 (GTR3-16-62136-0)</u>				
Louisiana State University - Baton Rouge			\$96	
			\$508,050	\$0
GENERAL DEPARTMENT OF STATE ASSISTANCE	19.700			
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION</u>				
<u>(CRDF) 01 (GTR2-16-62477-0)</u>				
Louisiana State University - Baton Rouge			(\$95)	
			(\$95)	\$0
IRAQ - BEST PRACTICES FOR SAFELY AND EFFECTIVELY RESPONDING TO CBRN INCIDENTS AND OPERATING IN AREAS CONTAMINATED WITH CHEMICAL OR BIOLOGICAL AGENTS	19.U01	201810003		
<u>Through: RESPONSE SYSTEMS INTERNATIONAL (201810003)</u>				
Louisiana State University - Baton Rouge			\$68,404	
			\$68,404	\$0
IRAQ - CBRN PREVENTION AND RESPONSE BEST PRACTICES FOR IRAQI SECURITY FORCES WITH RSI	19.U02	072018001		
<u>Through: RESPONSE SYSTEMS INTERNATIONAL (72018001)</u>				
Louisiana State University - Baton Rouge			\$64,609	
			\$64,609	\$0
<u>Research and Development Cluster:</u>				
EUR-OTHER	19.878			
<u>Through: CRDF GLOBAL (S-LMAQM-17-GR-1060)</u>				
Louisiana Tech University			\$44,680	
			\$44,680	\$0
Total for Research and Development Cluster			\$44,680	\$0
Total for U.S. Department of State			\$685,648	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION				
AVIATION RESEARCH GRANTS	20.108			
<u>Direct Awards</u>				
Office of Juvenile Justice			\$360	
			<hr/>	
			\$360	\$0
MOTOR CARRIER SAFETY ASSISTANCE	20.218			
<u>Direct Awards</u>				
Department of Public Safety Services			\$3,608,218	
			<hr/>	
			\$3,608,218	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	20.232			
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,758,039	
Louisiana Supreme Court			\$359,940	
			<hr/>	
			\$3,117,979	\$0
SAFETY DATA IMPROVEMENT PROGRAM	20.234			
<u>Direct Awards</u>				
Department of Public Safety Services			\$29,995	
			<hr/>	
			\$29,995	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237			
<u>Direct Awards</u>				
Department of Transportation and Development			\$235,493	
			<hr/>	
			\$235,493	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON- METROPOLITAN PLANNING AND RESEARCH	20.505			
<u>Direct Awards</u>				
Department of Transportation and Development			\$931,607	
			<hr/>	
			\$931,607	\$829,385
FORMULA GRANTS FOR RURAL AREAS	20.509			
<u>Direct Awards</u>				
Department of Transportation and Development			\$9,530,472	
			<hr/>	
			\$9,530,472	\$6,239,630

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528			
<u>Direct Awards</u>				
Department of Transportation and Development			\$216,156	
			<hr/>	
			\$216,156	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607			
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,270,999	
			<hr/>	
			\$2,270,999	\$1,448,248
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608			
<u>Direct Awards</u>				
Department of Public Safety Services			\$1,082,645	
			<hr/>	
			\$1,082,645	\$646,905
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700			
<u>Direct Awards</u>				
Department of Natural Resources			\$2,226,914	
			<hr/>	
			\$2,226,914	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703			
<u>Direct Awards</u>				
Department of Public Safety Services			\$651,430	
			<hr/>	
			\$651,430	\$0
TECHNICAL ASSISTANCE GRANTS	20.710			
<u>Direct Awards</u>				
Department of Public Safety Services			\$72,483	
			<hr/>	
			\$72,483	\$0
STATE DAMAGE PREVENTION PROGRAM GRANTS	20.720			
<u>Direct Awards</u>				
Department of Natural Resources			\$52,681	
			<hr/>	
			\$52,681	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721			
<u>Direct Awards</u>				
Department of Natural Resources			\$33,579	
			<hr/>	
			\$33,579	\$0
PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT	20.725			
<u>Direct Awards</u>				
Department of Natural Resources			\$18,532	
			<hr/>	
			\$18,532	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933			
<u>Direct Awards</u>				
Department of Transportation and Development			\$79,351	
			<hr/>	
			\$79,351	\$24,568
<u>Research and Development Cluster:</u>				
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200			
<u>Through: NATIONAL ACADEMY OF SCIENCES 101 (HR 20-05(49-02)/SUB0001126)</u>				
Louisiana State University - Baton Rouge			\$19,000	
			<hr/>	
			\$19,000	\$6,961
HIGHWAY PLANNING AND CONSTRUCTION	20.205			
<u>Through: OHIO UNIVERSITY (UT19529A)</u>				
Louisiana State University - Baton Rouge			\$3,738	
			<hr/>	
			\$3,738	\$0
HIGHWAY TRAINING AND EDUCATION	20.215			
<u>Direct Awards</u>				
University of New Orleans			\$2,494	
			<hr/>	
			\$2,494	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607			
<u>Through: CITY OF NEW ORLEANS (K17-288 HL7119606)</u>				
University of New Orleans			\$2,388	
			<hr/>	
			\$2,388	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	20.614			
<u>Direct Awards</u>				
Department of Transportation and Development			\$66,361	
			\$66,361	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,599,931	
<u>Through: UNIV OF TEXAS AT AUSTIN (UTA17-000186)</u>				
Louisiana State University - Baton Rouge			\$178,682	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1411039/42808)</u>				
Louisiana State University - Baton Rouge			\$15,043	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1411039/42944)</u>				
Louisiana State University - Baton Rouge			\$33,355	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1703157)</u>				
Louisiana State University - Baton Rouge			\$178,256	
<u>Through: UNIVERSITY OF OKLAHOMA (2014-26)</u>				
Louisiana Tech University			\$59,759	
<u>Through: MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY</u>				
Southern University - Baton Rouge			\$42,248	
<u>Through: UNIVERSITY OF ARKANSAS (SA1411040)</u>				
University of New Orleans			\$22,109	
<u>Through: UNIVERSITY OF ARKANSAS (SA1703159)</u>				
University of New Orleans			\$200,164	
<u>Through: UNIVERSITY OF MARYLAND (7223-Z9600006)</u>				
University of New Orleans			\$1,892	
<u>Through: UNIVERSITY OF UTAH (54503679-112844)</u>				
University of New Orleans			\$12,145	
			\$2,343,584	\$1,016,646
ROBOTIC UTILITY MAPPING	20.RD02	DTRT5714C10037		
<u>Through: INTELLIGENT AUTOMATION, INC. (2204-1)</u>				
Louisiana Tech University			\$10,830	
			\$10,830	\$0
Total for Research and Development Cluster			\$2,448,395	\$1,023,607

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
<u>Federal Transit Cluster:</u>				
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	20.526			
<u>Direct Awards</u>				
Department of Transportation and Development			\$1,140,683	
			<hr/>	
			\$1,140,683	\$0
			<hr/>	
Total for Federal Transit Cluster			\$1,140,683	\$0
			<hr/>	
<u>Highway Planning and Construction Cluster:</u>				
HIGHWAY PLANNING AND CONSTRUCTION	20.205			
<u>Direct Awards</u>				
Department of Transportation and Development			\$822,208,610	
			<hr/>	
			\$822,208,610	\$55,587,588
			<hr/>	
RECREATIONAL TRAILS PROGRAM	20.219			
<u>Direct Awards</u>				
Department of Transportation and Development			\$1,008,675	
			<hr/>	
			\$1,008,675	\$838,365
			<hr/>	
Total for Highway Planning and Construction Cluster			\$823,217,285	\$56,425,953
			<hr/>	
<u>Highway Safety Cluster:</u>				
STATE AND COMMUNITY HIGHWAY SAFETY	20.600			
<u>Direct Awards</u>				
Department of Public Safety Services			\$3,952,390	
			<hr/>	
			\$3,952,390	\$2,341,647
			<hr/>	
NATIONAL PRIORITY SAFETY PROGRAMS	20.616			
<u>Direct Awards</u>				
Department of Public Safety Services			\$2,558,074	
			<hr/>	
			\$2,558,074	\$1,308,881
			<hr/>	
Total for Highway Safety Cluster			\$6,510,464	\$3,650,528
			<hr/>	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)				
<u>Transit Services Programs Cluster:</u>				
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513			
<u>Direct Awards</u>				
Department of Transportation and Development			\$5,751,585	
			<hr/>	
			\$5,751,585	\$1,115,241
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516			
<u>Direct Awards</u>				
Department of Transportation and Development			\$382,711	
			<hr/>	
			\$382,711	\$334,700
NEW FREEDOM PROGRAM	20.521			
<u>Direct Awards</u>				
Department of Transportation and Development			\$951	
			<hr/>	
			\$951	\$951
Total for Transit Services Programs Cluster			<hr/>	
			\$6,135,247	\$1,450,892
Total for U.S. Department of Transportation			<hr/> <hr/>	
			\$863,610,968	\$71,739,716
U.S. DEPARTMENT OF THE TREASURY				
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$4,924,597	
			<hr/>	
			\$4,924,597	\$663,419

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY (CONT.)				
<u>Research and Development Cluster:</u>				
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015			
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>				
Louisiana State University - Baton Rouge			\$707,066	
<u>Through: WATER INSTITUTE/RESTORE ACT CENTER (CPRA-2015-COE-JE, RCEGR260003-01-00)</u>				
Louisiana Tech University			\$2,844	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>				
University of Louisiana at Lafayette			\$249,042	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u>				
University of New Orleans			\$233,865	
			\$1,192,817	\$369,241
Total for Research and Development Cluster			\$1,192,817	\$369,241
Total for U.S. Department of the Treasury			\$6,117,414	\$1,032,660
OFFICE OF PERSONNEL MANAGEMENT				
<u>Research and Development Cluster:</u>				
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$167,257	
University of Louisiana at Lafayette			\$32,045	
			\$199,302	\$0
Total for Research and Development Cluster			\$199,302	\$0
Total for Office of Personnel Management			\$199,302	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001			
<u>Direct Awards</u>				
Executive Department			\$61,268	
			<u>\$61,268</u>	<u>\$0</u>
Total for Equal Employment Opportunity Commission			<u>\$61,268</u>	<u>\$0</u>
FEDERAL COMMUNICATIONS COMMISSION				
COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	32.001			
<u>Direct Awards</u>				
Office of Juvenile Justice			\$13,658	
			<u>\$13,658</u>	<u>\$0</u>
Total for Federal Communications Commission			<u>\$13,658</u>	<u>\$0</u>
GENERAL SERVICES ADMINISTRATION				
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003			
<u>Direct Awards</u>				
Executive Department			\$3,592,164	
			<u>\$3,592,164</u>	<u>\$0</u>
Total for General Services Administration			<u>\$3,592,164</u>	<u>\$0</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
EDUCATION	43.008			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$39,232	
			<u>\$39,232</u>	<u>\$0</u>

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)				
Research and Development Cluster:				
SCIENCE	43.001			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$751,695	
University of Louisiana at Lafayette			\$8,998	
University of Louisiana at Monroe			\$9,494	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1626525)</u>				
Louisiana State University - Baton Rouge			\$2,675	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1619902)</u>				
Louisiana State University - Baton Rouge			\$45,000	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LABORATORY (1629688)</u>				
Louisiana State University - Baton Rouge			\$197,611	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LAB (1591794)</u>				
Louisiana State University - Baton Rouge			\$10,700	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO6-17067X)</u>				
Louisiana State University - Baton Rouge			\$7,741	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (RK617-G1)</u>				
Louisiana State University - Baton Rouge			\$2,821	
			\$1,036,735	\$0
EXPLORATION	43.003			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$430	
Louisiana State University Health Sciences Center - Shreveport			\$52,871	
University of Louisiana at Lafayette			\$172,752	
<u>Through: THE UNIVERSITY OF ALABAMA IN HUNTSVILLE (2018-253)</u>				
Louisiana State University - Baton Rouge			\$1,856	
			\$227,909	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)				
Research and Development Cluster: (Cont.)				
EDUCATION				
	43.008			
<u>Direct Awards</u>				
Board of Regents				
			\$767,574	
Louisiana State University - Baton Rouge				
			\$886,190	
			<hr/>	
			\$1,653,764	\$32,104
INTEGRATED MONITORING AWARENESS				
	43.RD04	NNX16CS15C		
<u>Through: AMERICAN GNC CORP (AGNC101116)</u>				
Louisiana Tech University				
			\$13,037	
			<hr/>	
			\$13,037	\$0
MAPPING THE UV EXTINCTION PROPERTIES OF PHAT STARS IN M31				
	43.RD08	HST-GO-14761-001-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14761.001-A)</u>				
Louisiana State University - Baton Rouge				
			\$32,956	
			<hr/>	
			\$32,956	\$0
OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING				
	43.RD09	S3-0000264		
<u>Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)</u>				
Louisiana State University - Baton Rouge				
			\$1,050,000	
			<hr/>	
			\$1,050,000	\$0
SMALL MAGELLANIC CLOUD ULTRAVIOLET DUST EXTINCTION: A FOCUSED STUDY OF FOUR				
	43.RD11	HST-GO-14225-002-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-14225.002-A)</u>				
Louisiana State University - Baton Rouge				
			\$1,260	
			<hr/>	
			\$1,260	\$0
A FIRST INVESTIGATION OF THE UV EXTINCTION PROPERTIES OF INTERSTELLAR DUST M33				
	43.RD13	HST-GO-15268.001		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15268.001-A)</u>				
Louisiana State University - Baton Rouge				
			\$12,963	
			<hr/>	
			\$12,963	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)				
Research and Development Cluster: (Cont.)				
NCAM MANUFACTURING AND WELDING SKILLS CHALLENGE (MWSC)	43.RD14	80MSFC18P0057		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$525,000	
			<hr/>	<hr/>
			\$525,000	\$553,066
Total for Research and Development Cluster			<hr/>	<hr/>
			\$4,553,624	\$585,170
Total for National Aeronautics and Space Administration			<hr/>	<hr/>
			\$4,592,856	\$585,170
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024			
<u>Direct Awards</u>				
Northwestern State University			\$9,754	
			<hr/>	<hr/>
			\$9,754	\$0
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$473,526	
			<hr/>	<hr/>
			\$473,526	\$176,800
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129			
<u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES</u>				
Nicholls State University			\$532	
			<hr/>	<hr/>
			\$532	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$40,471	
			<hr/>	<hr/>
			\$40,471	\$1,657

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)				
GRANTS TO STATES	45.310			
<u>Direct Awards</u>				
Department of Culture, Recreation, and Tourism			\$2,016,174	
			\$2,016,174	\$0
CLYBOURNE PARK SHREVEPORT REGIONAL ARTS COUNCIL	45.U01	AWD-002077		
<u>Through: SHREVEPORT REGIONAL ARTS COUNCIL (SRAC) (201816)</u>				
Louisiana State University - Shreveport			\$3,888	
			\$3,888	\$0
<u>Research and Development Cluster:</u>				
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$866	
<u>Through: CORNELL UNIVERSITY (82412-10963)</u>				
University of New Orleans			\$14,321	
			\$15,187	\$0
Total for Research and Development Cluster			\$15,187	\$0
Total for National Foundation on the Arts and the Humanities			\$2,559,532	\$178,457
NATIONAL SCIENCE FOUNDATION				
<u>Research and Development Cluster:</u>				
ENGINEERING GRANTS	47.041			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$822,505	
Louisiana State University Agricultural Center			\$9,780	
Louisiana Tech University			\$390,579	
University of Louisiana at Lafayette			\$138,134	
University of New Orleans			\$1,394	
<u>Through: MOBOSENSE LLC (44877)</u>				
Louisiana State University - Baton Rouge			\$51,500	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
ENGINEERING GRANTS (Cont.)				
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2016-1085-01)</u>				
Louisiana State University - Baton Rouge			\$19,982	
<u>Through: NOVA SOUTHEASTERN UNIVERSITY 01 (331236)</u>				
Louisiana State University - Baton Rouge			\$13,820	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY (479908-19D01)</u>				
Louisiana State University - Baton Rouge			\$10,687	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (479861-19C51)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$950	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (CBET-1855567)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$5,886	
			\$1,465,217	\$41,571
MATHEMATICAL AND PHYSICAL SCIENCES	47.049			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$4,268,605	
Louisiana Tech University			\$41,823	
Southeastern Louisiana University			\$28,195	
Southern University - Baton Rouge			\$463,656	
University of Louisiana at Lafayette			\$158,275	
University of New Orleans			\$160,199	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY</u>				
Louisiana State University - Baton Rouge			\$115,105	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-LIGO LABORATORY 02 (75-1087149)</u>				
Louisiana State University - Baton Rouge			\$25,066	
<u>Through: UNIVERISTY OF WISCONSIN-MILWAKEE (183405343/144AAC6327)</u>				
Louisiana State University - Baton Rouge			\$127,201	
			\$5,388,125	\$90,883
GEOSCIENCES	47.050			
<u>Direct Awards</u>				
Board of Regents			\$1,899,484	
Louisiana State University - Baton Rouge			\$1,793,628	
University of Louisiana at Lafayette			\$272,920	
University of Louisiana at Monroe			\$254,091	
<u>Through: COLUMBIA UNIVERSITY 01 (5(GG009393-01))</u>				
Louisiana State University - Baton Rouge			\$66,141	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
GEOSCIENCES (Cont.)				
<u>Through: DAUPHIN ISLAND SEA LAB (2601JK-001-LSU)</u>				
Louisiana State University - Baton Rouge			\$47,399	
<u>Through: MONTANA STATE UNIVERSITY (G115-15-W5033)</u>				
Louisiana State University - Baton Rouge			\$41	
<u>Through: NORTHERN ILLINOIS UNIVERSITY</u>				
Louisiana State University - Baton Rouge			\$13,399	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (1555335 / PO#1000861489)</u>				
Louisiana State University - Baton Rouge			\$79,570	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (91254833)</u>				
Louisiana State University - Baton Rouge			\$77,067	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (80394106/A101327)</u>				
Louisiana State University Agricultural Center			\$1,472	
<u>Through: TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (68(GG009393))</u>				
University of Louisiana at Lafayette			\$28,651	
			\$4,533,863	\$50,311
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,525,835	
Louisiana State University Health Sciences Center - New Orleans			\$2,344	
University of Louisiana at Lafayette			\$799,041	
University of New Orleans			\$215,698	
<u>Through: NORTHEASTERN UNIVERSITY (502613-78050)</u>				
Louisiana State University - Baton Rouge			\$5,150	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER 01 (1557201 / PO # 1001099759)</u>				
Louisiana State University - Baton Rouge			\$40,350	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE 01 (20160600-02-LSU)</u>				
Louisiana State University - Baton Rouge			\$101,444	
<u>Through: THE OHIO STATE</u>				
Southern University - Baton Rouge			\$9,424	
<u>Through: DREXEL UNIVERSITY (1650431_LU)</u>				
University of Louisiana at Lafayette			\$13,943	
<u>Through: MOZILLA FOUNDATION (18-0132)</u>				
University of Louisiana at Lafayette			\$2,937	
<u>Through: MOZILLA FOUNDATION (18-0713)</u>				
University of Louisiana at Lafayette			\$9,971	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING (Cont.)				
<u>Through: THE RECTOR AND VISITORS OF THE UNIVERSITY OF VIRGINIA</u> <u>(GA11233.156584)</u>				
University of Louisiana at Lafayette			\$22,972	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20170867-01-</u> <u>ULA)</u>				
University of Louisiana at Lafayette			\$16,348	
<u>Through: US IGNITE INC (TASK ORDER 2)</u>				
University of Louisiana at Lafayette			\$21,595	
<u>Through: US IGNITE INC (TASK ORDER 4A)</u>				
University of Louisiana at Lafayette			\$4,691	
<u>Through: US IGNITE INC (TASK ORDER 4B)</u>				
University of Louisiana at Lafayette			\$1,751	
<u>Through: US IGNITE INC (TASK ORDER 4C)</u>				
University of Louisiana at Lafayette			\$7,050	
<u>Through: US IGNITE INC (TASK ORDER 4D)</u>				
University of Louisiana at Lafayette			\$10,000	
<u>Through: US IGNITE INC (TASK ORDER NO. 1)</u>				
University of Louisiana at Lafayette			\$30,669	
<u>Through: US IGNITE INC (TO 4E)</u>				
University of Louisiana at Lafayette			\$10,000	
<u>Through: US IGNITE INC (TO 4F)</u>				
University of Louisiana at Lafayette			\$10,000	
<u>Through: UNIVERSITY OF COLORADO - BOULDER (1557091; PO# 1010819)</u>				
University of New Orleans			\$18,127	
			\$2,879,340	\$278,726
BIOLOGICAL SCIENCES	47.074			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$2,899,809	
Louisiana State University Agricultural Center			\$107,755	
Louisiana State University Health Sciences Center - New Orleans			\$91,559	
Louisiana State University Health Sciences Center - Shreveport			\$60,173	
Southeastern Louisiana University			\$53,118	
University of Louisiana at Lafayette			\$470,020	
University of Louisiana at Monroe			\$1,518	
University of New Orleans			\$32,438	
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY 01 (800001404-02)</u>				
Louisiana State University - Baton Rouge			\$6,238	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
BIOLOGICAL SCIENCES (Cont.)				
<u>Through: NEW JERSEY INSTITUTE OF TECHNOLOGY (997071)</u>				
Louisiana State University - Baton Rouge			\$11,860	
<u>Through: SAN DIEGO STATE UNIVERSITY FOUNDATION (SA0000608)</u>				
Louisiana State University - Baton Rouge			\$9,914	
<u>Through: SMITHSONIAN INSTITUTION 01 (15-SUBC-440-0000324370)</u>				
Louisiana State University - Baton Rouge			\$16,365	
<u>Through: UNIVERSITY OF FLORIDA 05 (UFDSP00010778/00122962)</u>				
Louisiana State University - Baton Rouge			(\$126)	
<u>Through: UNIVERSITY OF RHODE ISLAND (4873/102815)</u>				
Louisiana State University - Baton Rouge			\$14,722	
<u>Through: MISSISSIPPI STATE UNIVERSITY (011900.322984.01)</u>				
Louisiana Tech University			\$19,504	
<u>Through: THE FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES (800009770-03UG)</u>				
University of Louisiana at Lafayette			\$8,487	
<u>Through: UNIVERSITY OF OKLAHOMA (2018-39)</u>				
University of Louisiana at Lafayette			\$11,078	
<u>Through: UNIVERSITY OF CALIFORNIA AT LOS ANGELES (2155 G QA197)</u>				
University of New Orleans			\$7,795	
			\$3,822,227	\$129,188
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$674,556	
University of Louisiana at Lafayette			\$90,266	
<u>Through: MENLO COLLEGE</u>				
Louisiana State University - Baton Rouge			\$20,760	
<u>Through: RAND CORPORATION 01 (9920180019)</u>				
Louisiana State University - Baton Rouge			\$40,000	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER 01 (BCS 1716909)</u>				
Louisiana State University - Baton Rouge			\$65,990	
			\$891,572	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
EDUCATION AND HUMAN RESOURCES	47.076			
<u>Direct Awards</u>				
Baton Rouge Community College			\$63,315	
Board of Regents			\$890,105	
Delgado Community College			\$38,731	
Department of Transportation and Development			\$97,948	
Grambling State University			\$424,404	
Louisiana State University - Baton Rouge			\$816,234	
Louisiana Tech University			\$454,811	
South Louisiana Community College			\$78,731	
Southern University - Baton Rouge			\$794,865	
Southern University - New Orleans			\$245,005	
University of Louisiana at Lafayette			\$528,009	
University of New Orleans			\$249,413	
<u>Through: PURDUE UNIVERSITY (1661201-HRD)</u>				
Grambling State University			\$11,841	
<u>Through: BLACK HILLS STATE UNIVERSITY (BHSU-LSU BP1200005)</u>				
Louisiana State University - Baton Rouge			(\$780)	
<u>Through: NORFOLK STATE UNIVERSITY (F1040086)</u>				
Louisiana State University - Baton Rouge			\$62,054	
<u>Through: NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY (260294A)</u>				
Louisiana State University - Baton Rouge			\$73,208	
<u>Through: PURDUE UNIVERSITY (4101-80582; 1661201-HRD)</u>				
Louisiana Tech University			\$45,716	
<u>Through: UNIVERSITY OF HOUSTON (R-18-0006; 1726968)</u>				
Louisiana Tech University			\$23,019	
<u>Through: GEORGIA GWINNETT COLLEGE</u>				
University of Louisiana at Monroe			\$3,021	
<u>Through: UNIVERSITY OF CENTRAL FLORIDA (24056046-04)</u>				
University of New Orleans			\$8,238	
			\$4,907,888	\$184,317
POLAR PROGRAMS	47.078			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$96,548	
			\$96,548	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079			
<u>Direct Awards</u>				
Board of Regents			\$157,255	
Louisiana State University - Baton Rouge			\$14,361	
University of New Orleans			\$43,383	
			\$214,999	\$0
OFFICE OF CYBERINFRASTRUCTURE	47.080			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$25,000)	
			(\$25,000)	\$0
OFFICE OF INTEGRATIVE ACTIVITIES	47.083			
<u>Direct Awards</u>				
Board of Regents			\$4,008,727	
Louisiana State University - Baton Rouge			\$293,652	
Louisiana State University Agricultural Center			\$899,511	
Louisiana Tech University			\$1,445,548	
University of Louisiana at Lafayette			\$51,069	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (P0530704)</u>				
Louisiana State University - Baton Rouge			\$1,398	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (PO523669)</u>				
Southeastern Louisiana University			\$5,598	
<u>Through: UNIVERSITY OF ALASKA FAIRBANKS (P0530879)</u>				
University of Louisiana at Lafayette			\$1,338	
			\$6,706,841	\$1,258,996
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - RAHUL T SHAH	47.RD01	CCF-1547616		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$228,002	
			\$228,002	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT	47.RD02	IPA		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$479,932	
			\$479,932	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)				
Research and Development Cluster: (Cont.)				
PAESMEM ORGANIZATION NOMINATION OF THE LSU OFFICE OF STRATEGIC INITIATIVES				
	47.RD03	LSU PROPOSAL# 40560		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$10,000	
			\$10,000	\$0
Total for Research and Development Cluster			\$31,599,554	\$2,033,992
Total for National Science Foundation			\$31,599,554	\$2,033,992
 SMALL BUSINESS ADMINISTRATION				
SMALL BUSINESS DEVELOPMENT CENTERS				
	59.037			
<u>Through: SMALL BUSINESS DEVELOPMENT CENTER (Ref 4400016191)</u>				
McNeese State University			\$97,791	
			\$97,791	\$0
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM				
	59.058			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$125,958	
			\$125,958	\$0
STATE TRADE EXPANSION				
	59.061			
<u>Direct Awards</u>				
Department of Economic Development - Office of Business Development			\$117,149	
			\$117,149	\$0
MARINE INDUSTRIES SCIENCE AND TECHNOLOGY (MIST) INDUSTRY CLUSTER				
	59.U01	USM-GR015198-02		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR015198-02)</u>				
Louisiana State University - Baton Rouge			\$7,879	
			\$7,879	\$0
Total for Small Business Administration			\$348,777	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
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	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF VETERANS AFFAIRS				
VETERANS STATE NURSING HOME CARE	64.015			
<u>Direct Awards</u>				
Department of Veterans Affairs			\$40,295,515	
			<hr/>	
			\$40,295,515	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS	64.101			
<u>Direct Awards</u>				
Department of Veterans Affairs			\$609,090	
			<hr/>	
			\$609,090	\$0
STATE APPROVAL AGENCY	64.U01	v101(223b)		
<u>Direct Awards</u>				
Department of Veterans Affairs			\$306,833	
			<hr/>	
			\$306,833	\$0
NEUROSURGERY IPA	64.U02	V667P-1615		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$284,781	
			<hr/>	
			\$284,781	\$0
VA ANNUAL REPORTING FEE	64.U03	VA 1		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$15,525	
University of Louisiana at Monroe			\$3,945	
			<hr/>	
			\$19,470	\$0
MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL CTR/RESIDENT-HOUSE OFFICERS	64.U04	ACGME210722		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$3,590,177	
			<hr/>	
			\$3,590,177	\$0
			<hr/>	
Total for U.S. Department of Veterans Affairs			<hr/> \$45,105,866	\$0 <hr/>

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY				
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034			
<u>Direct Awards</u>				
Department of Environmental Quality			\$514,415	
			\$514,415	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$646,682	
			\$646,682	\$0
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419			
<u>Direct Awards</u>				
Department of Environmental Quality			\$6,771	
			\$6,771	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432			
<u>Direct Awards</u>				
Office of Public Health			\$1,285,000	
			\$1,285,000	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433			
<u>Direct Awards</u>				
Department of Natural Resources			\$422,262	
			\$422,262	\$0
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$207,619	
			\$207,619	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454			
<u>Direct Awards</u>				
Department of Environmental Quality			\$169,926	
			\$169,926	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$2,197,765	
Department of Environmental Quality			\$1,946,278	
			\$4,144,043	\$0
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472			
<u>Direct Awards</u>				
Office of Public Health			\$303,392	
			\$303,392	\$0
GULF OF MEXICO PROGRAM	66.475			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$47,559	
			\$47,559	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509			
<u>Through: MICHIGAN STATE UNIVERSITY (RC101571LSU/RD83518301)</u>				
Louisiana State University Agricultural Center			(\$2,939)	
			(\$2,939)	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605			
<u>Direct Awards</u>				
Department of Environmental Quality			\$10,415,199	
			\$10,415,199	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608			
<u>Direct Awards</u>				
Department of Environmental Quality			\$157,225	
Office of Public Health			\$33,743	
			\$190,968	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$578,667	
			\$578,667	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701			
<u>Direct Awards</u>				
Department of Environmental Quality			\$153,986	
			\$153,986	\$0
POLLUTION PREVENTION GRANTS PROGRAM	66.708			
<u>Direct Awards</u>				
Louisiana Tech University			\$30,101	
			\$30,101	\$0
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716			
<u>Through: EXTENSION FOUNDATION (SA-2017-58)</u>				
Louisiana State University Agricultural Center			\$20,194	
			\$20,194	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802			
<u>Direct Awards</u>				
Department of Environmental Quality			\$55,951	
			\$55,951	\$0
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804			
<u>Direct Awards</u>				
Department of Environmental Quality			\$479,472	
			\$479,472	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805			
<u>Direct Awards</u>				
Department of Environmental Quality			\$900,071	
			\$900,071	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817			
<u>Direct Awards</u>				
Department of Environmental Quality			\$225,175	
			\$225,175	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
ENVIRONMENTAL EDUCATION GRANTS	66.951			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$25,727	
			<hr/> \$25,727	\$0
<u>Research and Development Cluster:</u>				
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436			
<u>Through: LAKE PONTCHARTRAIN BASIN FOUNDATION (LPBF Water Analyses)</u>				
Southeastern Louisiana University			\$19,347	
			<hr/> \$19,347	\$0
NATIONAL ESTUARY PROGRAM	66.456			
<u>Direct Awards</u>				
Board of Regents			\$525,030	
			<hr/> \$525,030	\$0
GULF OF MEXICO PROGRAM	66.475			
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-GR05599-01)</u>				
Louisiana State University - Baton Rouge			\$19,894	
			<hr/> \$19,894	\$0
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	66.511			
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (CR-83937501)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$36,142	
			<hr/> \$36,142	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$81,867	
			<hr/> \$81,867	\$0
Total for Research and Development Cluster			<hr/> \$682,280	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)				
<u>Clean Water State Revolving Fund Cluster:</u>				
CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458			
<u>Direct Awards</u>				
Department of Environmental Quality			\$17,335,909	
			<hr/>	<hr/>
			\$17,335,909	\$16,301,624
Total for Clean Water State Revolving Fund Cluster			<hr/>	<hr/>
			\$17,335,909	\$16,301,624
<u>Drinking Water State Revolving Fund Cluster:</u>				
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468			
<u>Direct Awards</u>				
Office of Public Health			\$15,851,253	
			<hr/>	<hr/>
			\$15,851,253	\$14,387,126
Total for Drinking Water State Revolving Fund Cluster			<hr/>	<hr/>
			\$15,851,253	\$14,387,126
Total for U.S. Environmental Protection Agency			<hr/>	<hr/>
			\$54,689,683	\$30,688,750
NUCLEAR REGULATORY COMMISSION				
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM				
	77.008			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$408,065	
			<hr/>	<hr/>
			\$408,065	\$0
<u>Research and Development Cluster:</u>				
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM				
	77.008			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$74,596	
			<hr/>	<hr/>
			\$74,596	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION (CONT.)				
Research and Development Cluster: (Cont.)				
ENHANCING GUIDANCE FOR EVACUATION TIME ESTIMATE STUDIES	77.RD01	NRC-HQ-60-15-C-0007		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$13,161	
			<hr/>	<hr/>
			\$13,161	\$0
Total for Research and Development Cluster			<hr/>	<hr/>
			\$87,757	\$0
Total for Nuclear Regulatory Commission			<hr/>	<hr/>
			\$495,822	\$0
U.S. DEPARTMENT OF ENERGY				
STATE ENERGY PROGRAM	81.041			
<u>Direct Awards</u>				
Department of Natural Resources			\$1,060,560	
			<hr/>	<hr/>
			\$1,060,560	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106			
<u>Through: SOUTHERN STATES ENERGY BOARD (DE-FC04-93AL82966)</u>				
Department of Environmental Quality			\$32,484	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD</u>				
Homeland Security and Emergency Preparedness			\$79,625	
			<hr/>	<hr/>
			\$112,109	\$0
FEDERAL ENERGY SETTLEMENT - EXXON	81.U02	E2029		
<u>Direct Awards</u>				
Department of Natural Resources			\$2,528	
			<hr/>	<hr/>
			\$2,528	\$0
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL	81.U03	SW2027		
<u>Direct Awards</u>				
Department of Natural Resources			\$208,024	
			<hr/>	<hr/>
			\$208,024	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
FEDERAL ENERGY SETTLEMENT - WARNER <u>Direct Awards</u> Department of Natural Resources	81.U04	W2031	\$50,205	
			\$50,205	\$0
NC3/200 COURSE SUPPORT <u>Direct Awards</u> Louisiana Tech University	81.U05	421432	\$98,685	
			\$98,685	\$0
CLIMATE SCIENCE ORGANIZATION SUPPORT SERVICES FOR THE U.S. AIR FORCE CIVIL ENGINEERING CENTER ENERGY RESILIENCE RISK ASSESSMENT TOOL <u>Through: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (ADC-8-82221-01)</u> Louisiana State University - Baton Rouge	81.U06	DE-AC36-08GO28308	\$24,473	
			\$24,473	\$0
LSU NUCLEAR SCIENCE SECURITY PROJECT <u>Through: SANDIA NATIONAL LABS (AKA NTESS) (1640499)</u> Louisiana State University - Baton Rouge	81.U07	AWDC-000298	\$38,703	
			\$38,703	\$0
<u>Research and Development Cluster:</u>				
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM <u>Direct Awards</u> Board of Regents Louisiana State University - Baton Rouge <u>Through: MICHIGAN STATE UNIVERSITY 04 (RC104823-LSU)</u> Louisiana State University - Baton Rouge <u>Through: OHIO STATE UNIVERSITY 02 (60057539)</u> Louisiana State University - Baton Rouge <u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK (63761)</u> Louisiana State University - Baton Rouge <u>Through: TRABUS TECHNOLOGIES (46845)</u> Louisiana State University - Baton Rouge	81.049		\$2,407,825 \$3,295,211 \$42,373 \$169,050 \$39,117 \$47,138	
			\$6,000,714	\$614,992

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$426,441	
<u>Through: NORWICH TECHNOLOGIES (18-1225)</u>				
University of Louisiana at Lafayette			\$20,844	
			\$447,285	\$110,382
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$404,115	
University of Louisiana at Lafayette			\$1,096,039	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (5956-LSU-DOE-6825)</u>				
Louisiana State University - Baton Rouge			\$72,066	
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-SEOFFS-921-LSU-2018-001)</u>				
Louisiana State University - Baton Rouge			\$125,619	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 06 (UTA18-000648)</u>				
Louisiana State University - Baton Rouge			\$7,637	
<u>Through: THE UNIVERSITY OF SOUTH CAROLINA (PO-2000036357)</u>				
University of Louisiana at Lafayette			\$145,285	
			\$1,850,761	\$152,338
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112			
<u>Through: TEXAS A&M UNIVERSITY (M1803343)</u>				
Louisiana State University - Baton Rouge			\$40,493	
			\$40,493	\$0
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$180,360	
			\$180,360	\$4,940

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM				
	81.123			
<u>Through: FLORIDA A&M-FAMU</u>				
			\$28,542	
<u>Through: CONSORTIUM FOR ADVANCED MANUFACTURING (270111G)</u>				
			\$7,000	
<u>Through: CONSORTIUM FOR ADVANCED MANUFACTURING (CAM) 2018 (270129D)</u>				
			\$34,131	
<u>Through: MINORITY SERVING AN INSTITUTION PARTICIPANT PROGRAM (MSIPP) (DE-NA0000622)</u>				
			\$12,903	
<u>Through: PIPELINE DEVELOPMENT OF SKILLED WORKFORCE IN STEM THROUGH ADVANCED MANUFACTURING (STEAM) (270136B)</u>				
			\$68,847	
<u>Through: RESEARCH ON THE SCIENCE AND ENGINEERING OF SIGNATURES (ROSES) (C-4977)</u>				
			\$93,094	
			\$244,517	\$0
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY				
	81.135			
<u>Through: LANZATECH, INC. (40583)</u>				
			\$108,422	
<u>Through: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (DE-FOA-0001858)</u>				
			\$13,559	
			\$121,981	\$0
A REVIEW OF MODELING AND ANALYSIS OF DDT IN EXPLOSIVE MATERIALS				
	81.RD01	444039/444040		
<u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 444040)</u>				
			\$5,115	
			\$5,115	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
COMPARATIVE ANALYSIS OF MICROBIALLY-MEDIATED MERCURY CYCLING IN TWO DOE CONTAMINATED ECOSYSTEMS	81.RD02	C-4994		
<u>Through: FLORIDA A&M UNIVERSITY BOARD OF TRUSTEES (C-4994)</u>				
Louisiana State University - Baton Rouge			\$5,858	
			<hr/>	
			\$5,858	\$0
CONSORTIUM FOR MATERIALS AND ENERGY STUDIES (CMAES)	81.RD03	C-4972		
<u>Through: FLORIDA A&M-FAMU</u>				
Southern University - Baton Rouge			\$133,309	
			<hr/>	
			\$133,309	\$0
DIAGNOSTIC SECURITY MODULES	81.RD04	DSM		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (174267)</u>				
University of Louisiana at Lafayette			\$66,060	
			<hr/>	
			\$66,060	\$0
GRATING INTERFEROMETRY IMAGING: SENSITIVITY, RESOLUTION, AND DATA ANALYSIS SOFTWARE DEVELOPMENT AND ENHANCEMENT	81.RD05	6F-31843		
<u>Through: ARGONNE NATIONAL LABORATORY (6F-31843)</u>				
Louisiana State University - Baton Rouge			\$3,033	
			<hr/>	
			\$3,033	\$0
INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK	81.RD06	444039/462509		
<u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 462509)</u>				
Louisiana State University - Baton Rouge			\$211,080	
			<hr/>	
			\$211,080	\$0
MAPPING AND MANIPULATING MATERIALS TRANSFORMATION PATHWAYS AND PROPERTIES	81.RD07	SC-16-441		
<u>Through: AMES LABORATORY (SC-16-441)</u>				
Louisiana State University - Baton Rouge			\$5,248	
			<hr/>	
			\$5,248	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
RESIN-WAFERS WITH MOSAIC ION-EXCHANGE RESINS FOR ELECTRODE IONIZATION AND MEMBRANE CAPACITIVE DEIONIZATION <u>Through: ARGONNE NATIONAL LABORATORY (7F-30168)</u> Louisiana State University - Baton Rouge	81.RD08	7F-30168	\$65,925	
			<hr/> \$65,925	\$0
DEVELOPMENT OF A NOVEL 3D-PROJECTION SCINTILLATOR TRACKER TECHNOLOGY FOR NEAR DETECTORS IN NEUTRINO EXPERIMENTS <u>Through: BOOKHAVEN SCIENCE ASSOCIATES (353995)</u> Louisiana State University - Baton Rouge	81.RD09	DE-SC0012704	\$24,846	
			<hr/> \$24,846	\$0
PHYSICAL SEISMIC MODELS OF SYNTHETIC DECOMPOSED GRANITE AT SOURCE PHYSICS <u>Through: SANDIA NATIONAL LABS (1571146)</u> Louisiana State University - Baton Rouge	81.RD10	SF 6432-EI	(\$943)	
			<hr/> (\$943)	\$0
INFRASTRUCTURE DEVELOPMENT FOR ANALYZING RESILIENCE WITH ASYNCHRONOUS MANY TASK (AMT) PROGRAMMING MODELS <u>Through: SANDIA NATIONAL LABORATORIES (1912346)</u> Louisiana State University - Baton Rouge	81.RD11	SF 6432-EI (12-17)	\$69,665	
			<hr/> \$69,665	\$0
INTENSITY FRONTIER FELLOWSHIP PROGRAM <u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (652051)</u> Louisiana State University - Baton Rouge	81.RD12	DE-AC02-07CH11359	\$31,776	
			<hr/> \$31,776	\$0
PRODUCTION OF THE ARGONNE MOVING TAPE COLLECTOR (MTCA) FOR GAMMASPHERE <u>Through: ARGONNE NATIONAL LABORATORY (8F-30136)</u> Louisiana State University - Baton Rouge	81.RD13	DE-AC02-06CH11359	\$20,249	
			<hr/> \$20,249	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)				
Research and Development Cluster: (Cont.)				
CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION OF INHOMOGENETIES IN ADVANCED MANUFACTURING METALS USING NEUTRON GRATING INTERFEROMETRY				
	81.RD14	DE-AC05-00OR22725		
<u>Through: UT-BATTELLE, LLC (4000160663)</u>				
Louisiana State University - Baton Rouge			\$174,785	
			<hr/>	
			\$174,785	\$0
PRELIMINARY INVESTIGATION OF CO2 CAPTURE OPPORTUNITIES AT INDUSTRIAL FACILITIES				
	81.RD15	DE-FE0022594		
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-933-LTI-LSU)</u>				
Louisiana State University - Baton Rouge			\$24	
			<hr/>	
			\$24	\$0
PROTODUNE FIELD CAGE CONSTRUCTION				
	81.RD16	DE-SC0012704		
<u>Through: BROOKHAVEN SCIENCE ASSOCIATES, LLC 01 (321984)</u>				
Louisiana State University - Baton Rouge			\$10,148	
			<hr/>	
			\$10,148	\$0
MULTI-DOMAIN OPERATIONS SUBJECT MATTER ASSESSMENT - SUPPORT TO PNNL				
	81.RD17	DE-AC05-76RL01830		
<u>Through: PACIFIC NORTHWEST NATIONAL LABORATORY (450365)</u>				
Louisiana Tech University			\$22,995	
			<hr/>	
			\$22,995	\$0
Total for Research and Development Cluster			<hr/> <hr/>	<hr/> <hr/>
			\$9,735,284	\$882,652
Total for U.S. Department of Energy			<hr/> <hr/>	<hr/> <hr/>
			\$11,330,571	\$882,652

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See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION				
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002			
<u>Direct Awards</u>				
Louisiana Community Technical College System			\$11,065,038	
			<hr/>	
			\$11,065,038	\$2,604,174
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010			
<u>Direct Awards</u>				
Department of Education			\$313,055,736	
<u>Through: ACADIA PARISH SCHOOL BOARD</u>				
Louisiana State University - Baton Rouge			\$12,160	
<u>Through: ACADIA PARISH SCHOOL BOARD 01</u>				
Louisiana State University - Baton Rouge			\$94,348	
			<hr/>	
			\$313,162,244	\$308,804,952
MIGRANT EDUCATION STATE GRANT PROGRAM	84.011			
<u>Direct Awards</u>				
Department of Education			\$2,106,586	
			<hr/>	
			\$2,106,586	\$1,462,339
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013			
<u>Direct Awards</u>				
Department of Education			\$2,291,418	
			<hr/>	
			\$2,291,418	\$0
HIGHER EDUCATION INSTITUTIONAL AID	84.031			
<u>Direct Awards</u>				
Baton Rouge Community College			\$819,934	
Delgado Community College			\$8,018	
Grambling State University			\$4,081,902	
Southern University Law Center			\$4,078,458	
Southern University - Baton Rouge			\$6,588,183	
Southern University - New Orleans			\$3,818,967	
Southern University - Shreveport			\$4,289,999	
			<hr/>	
			\$23,685,461	\$0
PREDOMINATELY BLACK INSTITUTIONS PROGRAM	84.031P			
<u>Direct Awards</u>				
South Louisiana Community College			\$516,745	
			<hr/>	
			\$516,745	\$0

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See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032			
<u>Direct Awards</u>				
Board of Regents			\$16,543,293	
			<hr/>	
			\$16,543,293	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048			
<u>Direct Awards</u>				
Louisiana Community Technical College System			\$21,011,341	
			<hr/>	
			\$21,011,341	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116			
<u>Direct Awards</u>				
Bossier Parish Community College			\$529,579	
			<hr/>	
			\$529,579	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120			
<u>Direct Awards</u>				
Baton Rouge Community College			\$45,309	
Southern University - Baton Rouge			\$48,927	
			<hr/>	
			\$94,236	\$0
REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	84.126			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$31,374,883	
			<hr/>	
			\$31,374,883	\$0
REHABILITATION LONG-TERM TRAINING	84.129			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$164,002	
Louisiana Tech University			\$139,525	
Southern University - Baton Rouge			\$275,111	
			<hr/>	
			\$578,638	\$0
MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	84.141			
<u>Direct Awards</u>				
Louisiana Delta Community College			\$474,883	
University of Louisiana at Monroe			\$433,985	
			<hr/>	
			\$908,868	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$362,773	
			\$362,773	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181			
<u>Direct Awards</u>				
Louisiana Department of Health			\$6,992,903	
			\$6,992,903	\$0
SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG- FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	84.184			
<u>Direct Awards</u>				
Department of Education			\$377,515	
			\$377,515	\$0
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$300,000	
			\$300,000	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196			
<u>Direct Awards</u>				
Department of Education			\$1,709,882	
			\$1,709,882	\$1,498,519
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$28,042	
			\$28,042	\$0
REHABILITATION TRAINING TECHNICAL ASSISTANCE CENTERS	84.264			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$3,245,699	
			\$3,245,699	\$2,563,728

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
CHARTER SCHOOLS	84.282			
<u>Direct Awards</u>				
Department of Education			\$1,793,274	
			<hr/>	
			\$1,793,274	\$1,661,381
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287			
<u>Direct Awards</u>				
Department of Education			\$14,034,223	
<u>Through: URBAN RESTORATION ENHANCEMENT CORP (UREC) (40605)</u>				
Louisiana State University - Baton Rouge			(\$120)	
			<hr/>	
			\$14,034,103	\$12,887,979
INDIAN EDUCATION -- SPECIAL PROGRAMS FOR INDIAN CHILDREN	84.299			
<u>Through: TERREBONNE PARISH SCHOOL BOARD (S299A170056)</u>				
Nicholls State University			\$586	
			<hr/>	
			\$586	\$0
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323			
<u>Direct Awards</u>				
Department of Education			\$1,153,541	
			<hr/>	
			\$1,153,541	\$381,407
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325			
<u>Direct Awards</u>				
University of New Orleans			\$213,073	
			<hr/>	
			\$213,073	\$0
SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$163,096	
			<hr/>	
			\$163,096	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
ADVANCED PLACEMENT PROGRAM (ADVANCED PLACEMENT TEST FEE; ADVANCED PLACEMENT INCENTIVE PROGRAM GRANTS)	84.330			
<u>Direct Awards</u>				
Department of Education			\$4	
			\$4	\$0
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334			
<u>Direct Awards</u>				
Board of Regents			\$4,372,533	
			\$4,372,533	\$1,778,424
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$44,732	
			\$44,732	\$0
TEACHER QUALITY PARTNERSHIP GRANTS	84.336			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$1)	
<u>Through: THE ORCHARD FOUNDATION (U336S180007)</u>				
Northwestern State University			\$16,140	
			\$16,139	\$0
RURAL EDUCATION	84.358			
<u>Direct Awards</u>				
Department of Education			\$2,545,692	
			\$2,545,692	\$2,445,940
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365			
<u>Direct Awards</u>				
Department of Education			\$3,277,456	
University of Louisiana at Lafayette			\$412,732	
			\$3,690,188	\$3,380,171

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366			
<u>Direct Awards</u>				
Department of Education			\$1,186,382	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (28-15-MP-05/42764)</u>				
Louisiana State University - Baton Rouge			\$410	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (MSP/44165)</u>				
Louisiana State University - Baton Rouge			\$276	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM</u>				
Louisiana State University - Baton Rouge			\$7,128	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (MSP/46894)</u>				
Louisiana State University - Baton Rouge			\$124,879	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (MSP/46896)</u>				
Louisiana State University - Baton Rouge			\$11,664	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (28-15-MP-15/42917)</u>				
Louisiana State University - Baton Rouge			\$96	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/44156)</u>				
Louisiana State University - Baton Rouge			(\$187)	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/46016)</u>				
Louisiana State University - Baton Rouge			\$2,020	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/44159)</u>				
Louisiana State University - Baton Rouge			(\$2,607)	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/46036)</u>				
Louisiana State University - Baton Rouge			\$2,074	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (28-15-MP-59/42931)</u>				
Louisiana State University - Baton Rouge			\$149	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/44164)</u>				
Louisiana State University - Baton Rouge			\$256	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/46017)</u>				
Louisiana State University - Baton Rouge			\$3,033	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 02 (MSP/44158)</u>				
Louisiana State University - Baton Rouge			\$580	
			\$1,336,153	\$1,178,869

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMELY IMPROVING TEACHER QUALITY STATE GRANTS)	84.367			
<u>Direct Awards</u>				
Board of Regents			\$814,029	
Department of Education			\$49,328,040	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA02-SEED2017-IL1)</u>				
Louisiana State University - Baton Rouge			\$1,166	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA04-SEED2017-IL1)</u>				
University of Louisiana at Lafayette			\$140	
<u>Through: NATIONAL WRITING PROJECT CORP (92-LA01-SEED2017-IL1)</u>				
University of New Orleans			\$1,500	
			\$50,144,875	\$46,924,781
COMPETITIVE GRANTS FOR STATE ASSESSMENTS (FORMERLY GRANTS FOR ENHANCED ASSESSMENT INSTRUMENTS)	84.368			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$18,672	
			\$18,672	\$0
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	84.369			
<u>Direct Awards</u>				
Department of Education			\$4,998,745	
			\$4,998,745	\$0
COMPREHENSIVE LITERACY DEVELOPMENT	84.371			
<u>Direct Awards</u>				
Department of Education			\$16,193,379	
			\$16,193,379	\$15,158,060
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	84.374			
<u>Direct Awards</u>				
Department of Education			\$14,463,196	
<u>Through: NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING (ID-0476)</u>				
Southeastern Louisiana University			\$5,000	
			\$14,468,196	\$6,748,888

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
SCHOOL IMPROVEMENT GRANTS	84.377			
<u>Direct Awards</u>				
Department of Education			\$8,132,241	
			<hr/>	
			\$8,132,241	\$7,883,206
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411			
<u>Through: JACKSONVILLE STATE UNIVERSITY (U411B150025)</u>				
Louisiana Tech University			\$3,712	
			<hr/>	
			\$3,712	\$0
PRESCHOOL DEVELOPMENT GRANTS	84.419			
<u>Direct Awards</u>				
Department of Education			\$11,821,191	
			<hr/>	
			\$11,821,191	\$11,704,402
PERFORMANCE PARTNERSHIP PILOTS FOR DISCONNECTED YOUTH	84.420			
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 04</u>				
Louisiana State University - Baton Rouge			\$103,826	
			<hr/>	
			\$103,826	\$0
SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM	84.423			
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 07 (UTA18-001402)</u>				
Louisiana State University - Baton Rouge			\$35,422	
			<hr/>	
			\$35,422	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424			
<u>Direct Awards</u>				
Department of Education			\$14,579,104	
			<hr/>	
			\$14,579,104	\$13,633,326
NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	84.902			
<u>Direct Awards</u>				
Department of Education			\$94,999	
			<hr/>	
			\$94,999	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
HURRICANE EDUCATION RECOVERY	84.938			
<u>Direct Awards</u>				
Department of Education			\$968,953	
			<hr/>	
			\$968,953	\$959,359
CENTRAL SCHOOLS MATH DEVELOPMENT PROJECT	84.U01	AWDC-000464		
<u>Through: CENTRAL COMMUNITY SCHOOL SYSTEM (20160302-00)</u>				
Louisiana State University - Baton Rouge			(\$8,689)	
<u>Through: CENTRAL COMMUNITY SCHOOL SYSTEM (20170252-00)</u>				
Louisiana State University - Baton Rouge			(\$95)	
			<hr/>	
			(\$8,784)	\$0
<u>Research and Development Cluster:</u>				
FEDERAL WORK-STUDY PROGRAM	84.033			
<u>Direct Awards</u>				
Louisiana State University - Shreveport			\$4,825	
Louisiana State University - Baton Rouge			\$14,488	
University of New Orleans			\$2,061	
			<hr/>	
			\$21,374	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120			
<u>Direct Awards</u>				
Southern University - New Orleans			\$309,611	
			<hr/>	
			\$309,611	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217			
<u>Direct Awards</u>				
University of New Orleans			\$207,440	
			<hr/>	
			\$207,440	\$0
RESEARCH IN SPECIAL EDUCATION	84.324			
<u>Through: UNIVERSITY OF MARYLAND (64742-Z2011201)</u>				
Louisiana State University - Baton Rouge			\$75,278	
			<hr/>	
			\$75,278	\$0
			<hr/>	
Total for Research and Development Cluster			\$613,703	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Special Education Cluster (IDEA):</u>				
SPECIAL EDUCATION GRANTS TO STATES	84.027			
<u>Direct Awards</u>				
Department of Education			\$196,164,576	
			<hr/>	
			\$196,164,576	\$179,760,899
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173			
<u>Direct Awards</u>				
Department of Education			\$5,451,033	
			<hr/>	
			\$5,451,033	\$4,721,863
Total for Special Education Cluster (IDEA)			<hr/>	
			\$201,615,609	\$184,482,762
<hr/>				
<u>Student Financial Assistance Cluster:</u>				
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007			
<u>Direct Awards</u>				
Baton Rouge Community College			\$300,158	
Bossier Parish Community College			\$248,367	
Central Louisiana Technical Community College			\$34,300	
Delgado Community College			\$811,533	
Grambling State University			\$622,451	
L.E. Fletcher Technical Community College			\$82,778	
Louisiana Delta Community College			\$84,463	
Louisiana State University - Eunice			\$100,800	
Louisiana State University - Shreveport			\$117,225	
Louisiana State University - Alexandria			\$114,203	
Louisiana State University - Baton Rouge			\$621,763	
Louisiana State University Health Sciences Center - New Orleans			\$3,407	
Louisiana State University Health Sciences Center - Shreveport			\$9,000	
Louisiana Tech University			\$250,367	
Nicholls State University			\$178,846	
Northshore Technical Community College			\$91,115	
Northwestern State University			\$334,341	
Nunez Community College			\$112,876	
South Louisiana Community College			\$275,196	
Southeastern Louisiana University			\$417,727	
Southern University - Baton Rouge			\$669,614	
Southern University - New Orleans			\$79,315	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster: (Cont.)</u>				
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (Cont.)				
<u>Direct Awards (Cont.)</u>				
Southern University - Shreveport			\$119,837	
Southwest Louisiana Technical Community College			\$148,918	
University of Louisiana at Lafayette			\$817,463	
University of Louisiana at Monroe			\$258,579	
University of New Orleans			\$436,630	
			\$7,341,272	\$0
FEDERAL WORK-STUDY PROGRAM	84.033			
<u>Direct Awards</u>				
Baton Rouge Community College			\$222,157	
Bossier Parish Community College			\$183,988	
Central Louisiana Technical Community College			\$35,258	
Delgado Community College			\$382,436	
Grambling State University			\$690,697	
L.E. Fletcher Technical Community College			\$120,187	
Louisiana Delta Community College			\$90,496	
Louisiana State University - Eunice			\$58,533	
Louisiana State University - Shreveport			\$194,311	
Louisiana State University - Alexandria			\$100,621	
Louisiana State University - Baton Rouge			\$905,207	
Louisiana State University Agricultural Center			\$24,515	
Louisiana Tech University			\$523,652	
Nicholls State University			\$220,988	
Northshore Technical Community College			\$93,073	
Northwest Louisiana Technical College			\$45,498	
Northwestern State University			\$302,650	
Nunez Community College			\$104,911	
South Louisiana Community College			\$198,542	
Southeastern Louisiana University			\$441,292	
Southern University - Baton Rouge			\$960,915	
Southern University - New Orleans			\$254,753	
Southern University - Shreveport			\$213,311	
Southwest Louisiana Technical Community College			\$68,960	
University of Louisiana at Lafayette			\$746,470	
University of Louisiana at Monroe			\$843,425	
University of New Orleans			\$475,614	
			\$8,502,460	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster: (Cont.)</u>				
FEDERAL PELL GRANT PROGRAM	84.063			
<u>Direct Awards</u>				
Baton Rouge Community College			\$19,744,943	
Bossier Parish Community College			\$17,372,519	
Central Louisiana Technical Community College			\$5,253,584	
Delgado Community College			\$36,884,308	
Grambling State University			\$17,020,398	
L.E. Fletcher Technical Community College			\$5,102,230	
Louisiana Delta Community College			\$8,951,119	
Louisiana State University - Eunice			\$5,720,954	
Louisiana State University - Shreveport			\$4,884,180	
Louisiana State University - Alexandria			\$6,526,482	
Louisiana State University - Baton Rouge			\$28,087,176	
Louisiana State University Health Sciences Center - New Orleans			\$996,723	
Louisiana State University Health Sciences Center - Shreveport			\$35,339	
Louisiana Tech University			\$11,738,457	
McNeese State University			\$10,809,173	
Nicholls State University			\$10,822,818	
Northshore Technical Community College			\$7,199,239	
Northwest Louisiana Technical College			\$3,227,122	
Northwestern State University			\$19,885,531	
Nunez Community College			\$5,712,710	
River Parishes Community College			\$4,581,229	
South Louisiana Community College			\$14,858,181	
Southeastern Louisiana University			\$24,374,759	
Southern University - Baton Rouge			\$20,913,429	
Southern University - New Orleans			\$6,298,525	
Southern University - Shreveport			\$9,209,118	
Southwest Louisiana Technical Community College			\$6,250,927	
University of Louisiana at Lafayette			\$24,616,790	
University of Louisiana at Monroe			\$13,275,171	
University of New Orleans			\$12,700,650	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster: (Cont.)</u>				
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379			
<u>Direct Awards</u>				
Grambling State University			\$51,570	
Louisiana State University - Shreveport			\$69,669	
Louisiana State University - Alexandria			\$2,802	
Louisiana State University - Baton Rouge			\$18,760	
Nicholls State University			\$74,321	
Northwestern State University			\$98,283	
Southeastern Louisiana University			\$10,274	
Southern University - New Orleans			\$184,429	
University of New Orleans			\$25,184	
			\$535,292	\$0
POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	84.408			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$5,692	
			\$5,692	\$0
Total for Student Financial Assistance Cluster			\$379,438,500	\$0
<u>TRIO Cluster:</u>				
TRIO STUDENT SUPPORT SERVICES	84.042			
<u>Direct Awards</u>				
Delgado Community College			\$196,391	
Louisiana State University - Baton Rouge			\$397,198	
Northwestern State University			\$463,280	
River Parishes Community College			\$202,027	
Southeastern Louisiana University			\$368,189	
Southern University - New Orleans			\$508,573	
Southern University - Shreveport			\$394,642	
University of Louisiana at Lafayette			\$1,569,210	
University of Louisiana at Monroe			\$244,701	
University of New Orleans			\$299,641	
			\$4,643,852	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>TRIO Cluster: (Cont.)</u>				
TRIO TALENT SEARCH	84.044			
<u>Direct Awards</u>				
Southeastern Louisiana University			\$680,765	
Southern University - Baton Rouge			\$847,136	
Southern University - New Orleans			\$360,881	
Southern University - Shreveport			\$340,507	
University of Louisiana at Lafayette			\$981,191	
University of Louisiana at Monroe			\$471,718	
University of New Orleans			\$436,512	
			\$4,118,710	\$0
TRIO UPWARD BOUND	84.047			
<u>Direct Awards</u>				
Baton Rouge Community College			\$551,219	
Delgado Community College			\$281,533	
Louisiana Delta Community College			\$245,714	
Louisiana State University - Baton Rouge			\$556,307	
McNeese State University			\$374,114	
Southeastern Louisiana University			\$2,224,822	
Southern University - Baton Rouge			\$902,008	
Southern University - New Orleans			\$764,217	
Southern University - Shreveport			\$1,664,134	
University of Louisiana at Lafayette			\$1,797,922	
University of New Orleans			\$1,570,862	
			\$10,932,852	\$0
TRIO EDUCATIONAL OPPORTUNITY CENTERS	84.066			
<u>Direct Awards</u>				
Nicholls State University			\$314,471	
Southeastern Louisiana University			\$488,691	
Southern University - Shreveport			\$227,205	
University of Louisiana at Lafayette			(\$635)	
			\$1,029,732	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$285,992	
University of Louisiana at Lafayette			\$250,576	
			\$536,568	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
Total for TRIO Cluster			\$21,261,714	\$0
Total for U.S. Department of Education			\$1,190,732,315	\$628,142,667
VIETNAM EDUCATION FOUNDATION				
FELLOWSHIP PROGRAM	85.802			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$27,000	
			\$27,000	\$0
VISITING SCHOLAR GRANTS	85.803			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$397)	
			(\$397)	\$0
Total for Vietnam Education Foundation			\$26,603	\$0
CONSUMER PRODUCT SAFETY COMMISSION				
VIRGINIA GRAEME BAKER POOL AND SPA SAFETY	87.002			
<u>Direct Awards</u>				
Office of Public Health			\$8,378	
			\$8,378	\$0
Total for Consumer Product Safety Commission			\$8,378	\$0
GULF COAST ECOSYSTEM RESTORATION COUNCIL				
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	87.051			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$4,030,235	
			\$4,030,235	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
GULF COAST ECOSYSTEM RESTORATION COUNCIL (CONT.)				
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	87.052			
<u>Direct Awards</u>				
Coastal Protection and Restoration Authority			\$7,458,879	
			<u>\$7,458,879</u>	<u>\$3,115,613</u>
Total for Gulf Coast Ecosystem Restoration Council			<u>\$11,489,114</u>	<u>\$3,115,613</u>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
<u>Research and Development Cluster:</u>				
NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	89.003			
<u>Direct Awards</u>				
University of New Orleans			\$39,928	
			<u>\$39,928</u>	<u>\$39,928</u>
Total for Research and Development Cluster			<u>\$39,928</u>	<u>\$39,928</u>
Total for National Archives and Records Administration			<u>\$39,928</u>	<u>\$39,928</u>
DELTA REGIONAL AUTHORITY				
DELTA AREA ECONOMIC DEVELOPMENT	90.201			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$3,624	
University of Louisiana at Monroe			\$143,861	
<u>Through: CITY OF WEST MONROE</u>				
University of Louisiana at Monroe			\$22,919	
			<u>\$170,404</u>	<u>\$0</u>
Total for Delta Regional Authority			<u>\$170,404</u>	<u>\$0</u>

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$66,283	
			<hr/>	
			\$66,283	\$0
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$224,795	
			<hr/>	
			\$224,795	\$187,421
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$388,411	
			<hr/>	
			\$388,411	\$388,411
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$1,825,209	
			<hr/>	
			\$1,825,209	\$1,400,960
LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE	93.065			
<u>Direct Awards</u>				
Office of Public Health			\$80,262	
			<hr/>	
			\$80,262	\$0
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069			
<u>Direct Awards</u>				
Office of Public Health			\$9,228,854	
			<hr/>	
			\$9,228,854	\$46,735
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070			
<u>Direct Awards</u>				
Office of Public Health			\$821,830	
			<hr/>	
			\$821,830	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$378,315	
			<hr/>	
			\$378,315	\$0
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079			
<u>Direct Awards</u>				
Department of Education			\$3,162	
			<hr/>	
			\$3,162	\$0
ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	93.088			
<u>Direct Awards</u>				
Capital Area Human Services District			\$115,747	
			<hr/>	
			\$115,747	\$0
GUARDIANSHIP ASSISTANCE	93.090			
<u>Direct Awards</u>				
Department of Children and Family Services			\$255,767	
			<hr/>	
			\$255,767	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092			
<u>Direct Awards</u>				
Office of Public Health			\$639,200	
			<hr/>	
			\$639,200	\$574,016
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103			
<u>Direct Awards</u>				
Department of Agriculture and Forestry			\$842,970	
Department of Public Safety Services			(\$162)	
Office of Public Health			\$479,534	
			<hr/>	
			\$1,322,342	\$0
AREA HEALTH EDUCATION CENTERS	93.107			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$128,015	
Louisiana State University Health Sciences Center - Shreveport			\$242,507	
			<hr/>	
			\$370,522	\$249,331

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110			
<u>Direct Awards</u>				
Office of Public Health			\$732,589	
			\$732,589	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116			
<u>Direct Awards</u>				
Office of Public Health			\$1,052,555	
			\$1,052,555	\$0
NURSE ANESTHETIST TRAINEESHIP	93.124			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$143,587	
			\$143,587	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127			
<u>Direct Awards</u>				
Office of Public Health			\$117,376	
			\$117,376	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136			
<u>Direct Awards</u>				
Office of Public Health			\$1,825,491	
			\$1,825,491	\$25,000
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145			
<u>Through: DALLAS COUNTY HOSPITAL DISTRICT (U10HA29290)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$271,903	
			\$271,903	\$0
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150			
<u>Direct Awards</u>				
Louisiana Department of Health			\$726,543	
			\$726,543	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153			
<u>Direct Awards</u>				
Louisiana State University HSC -- Health Care Services Division			\$520,132	
			\$520,132	\$166,020
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165			
<u>Direct Awards</u>				
Office of Public Health			\$415,208	
			\$415,208	\$0
FAMILY PLANNING SERVICES	93.217			
<u>Direct Awards</u>				
Office of Public Health			\$5,172,000	
			\$5,172,000	\$667,180
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	93.235			
<u>Direct Awards</u>				
Executive Department			\$936,512	
			\$936,512	\$414,212
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236			
<u>Direct Awards</u>				
Office of Public Health			\$334,117	
			\$334,117	\$0
STATE CAPACITY BUILDING	93.240			
<u>Direct Awards</u>				
Office of Public Health			\$307,103	
			\$307,103	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	93.241			
<u>Direct Awards</u>				
Office of Public Health			\$475,871	
			\$475,871	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243			
<u>Direct Awards</u>				
Department of Education			\$245,920	
Imperial Calcasieu Human Service Authority			\$252,321	
Louisiana Department of Health			\$3,516,726	
Louisiana State University - Baton Rouge			\$48,108	
Louisiana State University Health Sciences Center - New Orleans			\$612,146	
Northwestern State University			\$73,080	
Office of Public Health			\$253,766	
Southern University - Baton Rouge			\$63,193	
Southern University - New Orleans			\$240	
<u>Through: UNIVERSITY OF CALIFORNIA (1U79SM080030-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$69,293	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA12-001071)</u>				
Northwestern State University			\$21,822	
			\$5,156,615	\$153,597
ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	93.247			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,059,912	
			\$1,059,912	\$520
UNIVERSAL NEWBORN HEARING SCREENING	93.251			
<u>Direct Awards</u>				
Office of Public Health			\$236,569	
			\$236,569	\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT PROGRAM	93.253			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$256,945	
			\$256,945	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262			
<u>Direct Awards</u>				
Office of Public Health			\$150,000	
			\$150,000	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268			
<u>Direct Awards</u>				
Office of Public Health			\$78,850,101	
			<hr/>	
			\$78,850,101	\$358,143
VIRAL HEPATITIS PREVENTION AND CONTROL	93.270			
<u>Direct Awards</u>				
Office of Public Health			\$639,488	
			<hr/>	
			\$639,488	\$188,906
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS	93.276			
<u>Direct Awards</u>				
Capital Area Human Services District			\$109,286	
			<hr/>	
			\$109,286	\$0
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$872,846	
Office of Public Health			\$521,547	
			<hr/>	
			\$1,394,393	\$232,143
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296			
<u>Direct Awards</u>				
Louisiana Department of Health			\$180,688	
			<hr/>	
			\$180,688	\$0
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301			
<u>Direct Awards</u>				
Office of Public Health			\$234,197	
			<hr/>	
			\$234,197	\$0
PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.305			
<u>Direct Awards</u>				
Office of Public Health			\$855,783	
			<hr/>	
			\$855,783	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314			
<u>Direct Awards</u>				
Office of Public Health			\$190,645	
			<hr/>	
			\$190,645	\$0
OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	93.319			
<u>Direct Awards</u>				
Louisiana State University Agricultural Center			\$573,088	
			<hr/>	
			\$573,088	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323			
<u>Direct Awards</u>				
Office of Public Health			\$4,394,688	
			<hr/>	
			\$4,394,688	\$661,623
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324			
<u>Direct Awards</u>				
Department of Insurance			\$584,277	
			<hr/>	
			\$584,277	\$0
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336			
<u>Direct Awards</u>				
Office of Public Health			\$333,719	
			<hr/>	
			\$333,719	\$0
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354			
<u>Direct Awards</u>				
Office of Public Health			\$3,592,592	
			<hr/>	
			\$3,592,592	\$0
STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	93.366			
<u>Direct Awards</u>				
Office of Public Health			\$110,816	
			<hr/>	
			\$110,816	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
ACL INDEPENDENT LIVING STATE GRANTS	93.369			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$342,894	
			<hr/>	
			\$342,894	\$0
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433			
<u>Direct Awards</u>				
Southern University - Baton Rouge			\$183,297	
			<hr/>	
			\$183,297	\$0
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	93.434			
<u>Direct Awards</u>				
Department of Education			\$327,160	
			<hr/>	
			\$327,160	\$9,313
INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE	93.435			
<u>Direct Awards</u>				
Office of Public Health			\$57,192	
			<hr/>	
			\$57,192	\$0
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436			
<u>Direct Awards</u>				
Office of Public Health			\$68,434	
			<hr/>	
			\$68,434	\$0
ACL ASSISTIVE TECHNOLOGY	93.464			
<u>Direct Awards</u>				
Louisiana Department of Health			\$638,847	
			<hr/>	
			\$638,847	\$0
GRANTS FOR SCHOOL-BASED HEALTH CENTER CAPITAL EXPENDITURES	93.501			
<u>Direct Awards</u>				
Department of Education - Recovery School District			\$215,758	
			<hr/>	
			\$215,758	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539			
<u>Direct Awards</u>				
Office of Public Health			\$639,933	
			\$639,933	\$0
PROMOTING SAFE AND STABLE FAMILIES	93.556			
<u>Direct Awards</u>				
Department of Children and Family Services			\$7,416,611	
			\$7,416,611	\$0
CHILD SUPPORT ENFORCEMENT	93.563			
<u>Direct Awards</u>				
Department of Children and Family Services			\$46,241,239	
			\$46,241,239	\$13,126,577
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	93.566			
<u>Direct Awards</u>				
Louisiana Department of Health			\$4,713	
			\$4,713	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569			
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$16,498,630	
			\$16,498,630	\$15,568,194
STATE COURT IMPROVEMENT PROGRAM	93.586			
<u>Direct Awards</u>				
Louisiana Supreme Court			\$339,365	
			\$339,365	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590			
<u>Direct Awards</u>				
Department of Children and Family Services			\$204	
Executive Department			\$365,906	
			\$366,110	\$352,285

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597			
<u>Direct Awards</u>				
Department of Children and Family Services			\$91,842	
			<hr/>	
			\$91,842	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599			
<u>Direct Awards</u>				
Department of Children and Family Services			\$249,334	
			<hr/>	
			\$249,334	\$0
HEAD START	93.600			
<u>Direct Awards</u>				
Department of Education			\$164,628	
Louisiana State University Health Sciences Center - New Orleans			\$3,279,267	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (DHHS - 90HC0013)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$600	
<u>Through: REGINA COELI CHILD DEVELOPMENT CENTER (Head Start Center)</u>				
Southeastern Louisiana University			\$1,189	
			<hr/>	
			\$3,445,684	\$2,419,355
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603			
<u>Direct Awards</u>				
Department of Children and Family Services			\$317,153	
			<hr/>	
			\$317,153	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630			
<u>Direct Awards</u>				
Louisiana Department of Health			\$1,311,865	
			<hr/>	
			\$1,311,865	\$0
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$557,341	
			<hr/>	
			\$557,341	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
CHILDREN'S JUSTICE GRANTS TO STATES	93.643			
<u>Direct Awards</u>				
Department of Children and Family Services			\$158,677	
			<hr/>	
			\$158,677	\$0
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645			
<u>Direct Awards</u>				
Department of Children and Family Services			\$5,586,801	
			<hr/>	
			\$5,586,801	\$0
FOSTER CARE TITLE IV-E	93.658			
<u>Direct Awards</u>				
Department of Children and Family Services			\$50,200,325	
			<hr/>	
			\$50,200,325	\$810,332
ADOPTION ASSISTANCE	93.659			
<u>Direct Awards</u>				
Department of Children and Family Services			\$21,883,713	
			<hr/>	
			\$21,883,713	\$0
SOCIAL SERVICES BLOCK GRANT	93.667			
<u>Direct Awards</u>				
Department of Children and Family Services			\$45,324,743	
			<hr/>	
			\$45,324,743	\$0
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669			
<u>Direct Awards</u>				
Department of Children and Family Services			\$123,369	
			<hr/>	
			\$123,369	\$38,388
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671			
<u>Direct Awards</u>				
Department of Children and Family Services			\$1,626,096	
			<hr/>	
			\$1,626,096	\$1,626,096

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	93.674			
<u>Direct Awards</u>				
Department of Children and Family Services			\$1,660,107	
			\$1,660,107	\$0
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$481,448	
			\$481,448	\$0
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.735			
<u>Direct Awards</u>				
Office of Public Health			\$180,070	
			\$180,070	\$0
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753			
<u>Direct Awards</u>				
Office of Public Health			\$264,313	
			\$264,313	\$0
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757			
<u>Direct Awards</u>				
Office of Public Health			\$940,056	
			\$940,056	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758			
<u>Direct Awards</u>				
Office of Public Health			\$2,361,465	
			\$2,361,465	\$23,722
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767			
<u>Direct Awards</u>				
Louisiana Department of Health			\$405,886,764	
			\$405,886,764	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
MEDICARE HOSPITAL INSURANCE	93.773			
<u>Direct Awards</u>				
Department of Veterans Affairs			\$2,987,828	
			<hr/>	
			\$2,987,828	\$0
OPIOID STR	93.788			
<u>Direct Awards</u>				
Louisiana Department of Health			\$7,964,410	
			<hr/>	
			\$7,964,410	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791			
<u>Direct Awards</u>				
Louisiana Department of Health			\$9,276,786	
			<hr/>	
			\$9,276,786	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID	93.796			
<u>Direct Awards</u>				
Louisiana Department of Health			\$6,013,855	
			<hr/>	
			\$6,013,855	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	93.800			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$711,613	
			<hr/>	
			\$711,613	\$204,185
INCREASING THE IMPLEMENTATION OF EVIDENCE-BASED CANCER SURVIVORSHIP INTERVENTIONS TO INCREASE QUALITY AND DURATION OF LIFE AMONG CANCER PATIENTS	93.808			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$187,748	
			<hr/>	
			\$187,748	\$47,268
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC).	93.815			
<u>Direct Awards</u>				
Office of Public Health			\$441,232	
			<hr/>	
			\$441,232	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817			
<u>Direct Awards</u>				
Louisiana Department of Health			\$158,304	
			\$158,304	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870			
<u>Direct Awards</u>				
Office of Public Health			\$10,049,795	
			\$10,049,795	\$6,314,197
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	93.876			
<u>Direct Awards</u>				
Office of Public Health			\$96,166	
			\$96,166	\$0
MEDICAL LIBRARY ASSISTANCE	93.879			
<u>Through: UNIV OF NORTH TEXAS HEALTH SCIENCES CTR (5UG4LM012345-03)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$7,845	
<u>Through: UNIV OF NORTH TEXAS HEALTH SCIENCES CTR (UG4LM012345)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$6,130	
			\$13,975	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889			
<u>Direct Awards</u>				
Office of Public Health			\$3,094,687	
<u>Through: LOUISIANA HOSPITAL ASSOCIATION (ADRC REG 7)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$99,854	
			\$3,194,541	\$0
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$3,048,720	
			\$3,048,720	\$829,526

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	93.913			
<u>Direct Awards</u>				
Office of Public Health			\$179,270	
			<hr/>	
			\$179,270	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914			
<u>Through: UNIVERSITY MED CTR MGMT CORP (RYAN WHITE TITLE I)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$330,776	
			<hr/>	
			\$330,776	\$0
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$621,307	
<u>Through: GREATER OUACHITA COALITION RES & ED (Outpatient HIV Clinic)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$45,000	
			<hr/>	
			\$666,307	\$155,892
RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	93.924			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$227,097	
			<hr/>	
			\$227,097	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928			
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NJ (U90HA32147-01-00 sub 0711)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$27,079	
<u>Through: NATIONAL ALLIANCE OF STATE & TERRITORIALS AIDS DIRECTORS (5U90HA30592)</u>				
Office of Public Health			\$364,199	
			<hr/>	
			\$391,278	\$147,645
HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	93.940			
<u>Direct Awards</u>				
Office of Public Health			\$12,100,650	
			<hr/>	
			\$12,100,650	\$7,114,137

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946			
<u>Direct Awards</u>				
Office of Public Health			\$481,046	
			<hr/>	
			\$481,046	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958			
<u>Direct Awards</u>				
Louisiana Department of Health			\$6,666,143	
			<hr/>	
			\$6,666,143	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959			
<u>Direct Awards</u>				
Louisiana Department of Health			\$19,873,710	
			<hr/>	
			\$19,873,710	\$0
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	93.977			
<u>Direct Awards</u>				
Office of Public Health			\$2,703,883	
			<hr/>	
			\$2,703,883	\$928,641
IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	93.981			
<u>Direct Awards</u>				
Department of Education			\$177,324	
			<hr/>	
			\$177,324	\$5,440
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991			
<u>Direct Awards</u>				
Office of Public Health			\$2,163,345	
			<hr/>	
			\$2,163,345	\$72,447
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994			
<u>Direct Awards</u>				
Office of Public Health			\$12,084,280	
			<hr/>	
			\$12,084,280	\$4,373,275

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
FOOD INSPECTION	93.U01	GMP		
<u>Direct Awards</u>				
Office of Public Health			\$87,633	
			<hr/>	
			\$87,633	\$0
COMMERICAL SEAFOOD	93.U02	HACCP		
<u>Direct Awards</u>				
Office of Public Health			\$53,769	
			<hr/>	
			\$53,769	\$0
VITAL STAT COOP	93.U03	HCPCC		
<u>Direct Awards</u>				
Office of Public Health			\$160,062	
			<hr/>	
			\$160,062	\$0
LOUISIANA LIBRARIES SHAPING THE FUTURE	93.U04	UG4LM012345		
<u>Through: UNIVERSITY OF NORTH TEXAS (UG4LM012345)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$3,388	
<u>Through: UNIVERSITY OF NORTH TEXAS (UG54LM012345)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$136	
			<hr/>	
			\$3,524	\$0
<u>Research and Development Cluster:</u>				
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$74,655	
			<hr/>	
			\$74,655	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$185,131	
			<hr/>	
			\$185,131	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$401,966	
<u>Through: UNIVERSITY OF MASSACHUSETTS, WORCESTER (OSP2018124)</u>				
Pennington Biomed Research Center			\$52,115	
			\$454,081	\$0
ENVIRONMENTAL HEALTH	93.113			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$182,369	
Louisiana State University Health Sciences Center - Shreveport			\$134,526	
Southern University - Baton Rouge			\$245	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (OHSU)</u> <u>(1011694 LSU)</u>				
Louisiana State University - Baton Rouge			\$2,954	
<u>Through: TULANE UNIVERSITY HEALTH SCIENCES CENTER 03 (TUL-HSC-</u> <u>553305-15/16)</u>				
Louisiana State University - Baton Rouge			(\$1)	
<u>Through: UNIVERSITY OF TENNESSEE 02 (ES-015050-LSU1)</u>				
Louisiana State University - Baton Rouge			(\$13,705)	
			\$306,388	\$0
ORAL DISEASES AND DISORDERS RESEARCH	93.121			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$88,486	
Louisiana State University Health Sciences Center - New Orleans			\$982,720	
Louisiana State University Health Sciences Center - Shreveport			\$247,247	
<u>Through: COLUMBIA UNIVERSITY (G04825/2(G11357))</u>				
Louisiana State University - Baton Rouge			\$73,901	
<u>Through: THE PENNSYLVANIA STATE UNIVERSITY (5631-LSU-DHHS-4790)</u>				
Louisiana State University - Baton Rouge			\$60,863	
<u>Through: EMORY UNIVERSITY (1R01DE026333-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$73,946	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R01DE028146-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$22,560	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R56DE026321)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$4,086	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
ORAL DISEASES AND DISORDERS RESEARCH (Cont.)				
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (11204sc)</u>				
			\$11,186	
<u>Through: BETH ISREAL DEACONESS MEDICAL CENTER, INC (01028804)</u>				
			\$24,158	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (16-04442-009)</u>				
			\$228,016	
			<hr/>	
			\$1,817,169	\$139,805
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES				
	93.130			
<u>Direct Awards</u>				
			\$237,469	
			<hr/>	
			\$237,469	\$0
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION				
	93.143			
<u>Direct Awards</u>				
			\$428,793	
			\$49,279	
<u>Through: SEACOAST SCIENCE INC. (18-0915SC/DC092)</u>				
			\$13,173	
			<hr/>	
			\$491,245	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH				
	93.213			
<u>Direct Awards</u>				
			\$2,382,577	
			<hr/>	
			\$2,382,577	\$867,516
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES				
	93.226			
<u>Through: VANDERBILT UNIVERSITY (1R01HS22640-01)</u>				
			\$21,261	
			<hr/>	
			\$21,261	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
MENTAL HEALTH RESEARCH GRANTS	93.242			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$916,722	
Pennington Biomed Research Center			\$277,973	
<u>Through: EASTERN VIRGINIA MEDICAL SCHOOL (1R01MH107333-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$90,454	
<u>Through: UNIVERSITY OF PENNSYLVANIA (R01MH107452)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$55,054	
<u>Through: UNIVERSITY OF WASHINGTON (3UH3MH106338-02S1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$5,651	
<u>Through: VIRGINIA COMMONWEALTH UNIVERSITY (1R34MH115775-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$31,508	
			\$1,377,362	\$20,658
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262			
<u>Direct Awards</u>				
Pennington Biomed Research Center			\$4,206	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u>				
Southeastern Louisiana University			\$100,898	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 18-08)</u>				
Southeastern Louisiana University			\$17,062	
			\$122,166	\$23,548
ALCOHOL RESEARCH PROGRAMS	93.273			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$6,184,989	
Louisiana State University Health Sciences Center - Shreveport			\$601,314	
<u>Through: BROWN UNIVERSITY (1UH2AA026206-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$13,418	
<u>Through: SAN DIEGO STATE UNIVERSITY (R13AA022578)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,195	
<u>Through: UNIVERSITY OF COLORADO DENVER (2R24AA019661-06A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$5,111	
			\$6,806,027	\$361,746

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$916)	
Louisiana State University Health Sciences Center - New Orleans			\$877,643	
<u>Through: LA JOLLA ALCOHOL RESEARCH, INC. (1R44DA046300-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$34,181	
<u>Through: INTERVEXION THERAPEUTICS, LLC (035511-LSU2)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$11,672	
<u>Through: INTERVEXION THERAPEUTICS, LLC (U01DA037593)</u>				
Louisiana State University Health Sciences Center - Shreveport			(\$69)	
			\$922,511	\$0
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$148,196	
<u>Through: UNIVERSITY OF KANSAS (FY2017-041)</u>				
Louisiana State University - Baton Rouge			\$590,199	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 02 (5102669)</u>				
Louisiana State University - Baton Rouge			(\$66,964)	
<u>Through: UNIVERSITY OF CALIFORNIA-DAVIS (A18-1990-S001)</u>				
Pennington Biomed Research Center			(\$167)	
			\$671,264	\$14,246
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$210,279	
<u>Through: UNIVERSITY OF ALABAMA (4U54MD008176-05)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$48,732	
			\$259,011	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
TRANS-NIH RESEARCH SUPPORT	93.310			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$291,507	
Pennington Biomed Research Center			\$1,133,338	
<u>Through: EMORY UNIVERSITY (5K01OD023039-02)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$27,598	
<u>Through: UNIVERSITY OF ALABAMA (1OT2OD025284-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,377	
<u>Through: UNIVERSITY OF ALABAMA (1OT2OD026548-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$274,464	
<u>Through: UNIVERSITY OF CALIFORNIA DAVIS (K01OD023034)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$67,969	
<u>Through: XAVIER UNIVERSITY (1UL1MD009607-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$7,620	
<u>Through: DUKE UNIVERSITY 02 (203-7887)</u>				
Pennington Biomed Research Center			\$1,910	
<u>Through: DUKE UNIVERSITY 02 (203-7967)</u>				
Pennington Biomed Research Center			\$34,172	
			\$1,839,955	\$61,069
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350			
<u>Through: UNIVERSITY OF ALABAMA (1UL1TR001417)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$181,832	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000508606-007)</u>				
Pennington Biomed Research Center			\$135,521	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 03 (520679-006)</u>				
Pennington Biomed Research Center			\$25,005	
			\$342,358	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$55,900	
Louisiana State University Agricultural Center			\$354,933	
Louisiana State University Health Sciences Center - Shreveport			\$481,281	
University of Louisiana at Lafayette			\$275,334	
<u>Through: TULANE UNIVERSITY (TUL-HSC-555436-17/18)</u>				
Louisiana State University - Baton Rouge			\$24,389	
<u>Through: TULANE UNIVERSITY 02 (TUL-HSC-554834-15/16)</u>				
Louisiana State University - Baton Rouge			(\$3,358)	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
RESEARCH INFRASTRUCTURE PROGRAMS (Cont.)				
<u>Through: TEXAS STATE UNIVERSITY (17006-81699-1/PO #4500113143)</u>				
			\$53,331	
			\$20,040	
			\$1,261,850	\$382,356
NURSING RESEARCH				
	93.361			
<u>Direct Awards</u>				
			\$176,002	
			\$6,839	
			\$182,841	\$0
CANCER CAUSE AND PREVENTION RESEARCH				
	93.393			
<u>Direct Awards</u>				
			\$370,658	
			\$861,754	
			\$141,496	
			\$30,417	
			\$9,833	
			(\$10,772)	
			\$158,629	
			\$3,977	
			\$1,565,992	\$184,103

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$18,508	
Louisiana State University Health Sciences Center - New Orleans			\$145,299	
Pennington Biomed Research Center			\$17,807	
			\$181,614	\$10,787
CANCER TREATMENT RESEARCH	93.395			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,631,560	
Louisiana State University Health Sciences Center - Shreveport			\$1,505	
University of Louisiana at Monroe			\$68,967	
<u>Through: TRUSTEES OF DARTMOUTH COLLEGE (R993)</u>				
Louisiana State University - Baton Rouge			\$43,377	
<u>Through: UNIVERSITY OF HOUSTON 01 (R-15-0044)</u>				
Louisiana State University - Baton Rouge			\$42,651	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (U10CA063845)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$2,000	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (U10CA180886)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$9,190	
<u>Through: NATIONAL SURGICAL ADJUVANT BREAST AND BO (U10CA12027/TFED006)</u>				
Louisiana State University Health Sciences Center - New Orleans			(\$6,095)	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (5M1CA121947)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$167,815	
<u>Through: UNIVERSITY OF KANSAS MEDICAL CENTER (R37CA218118)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$28,133	
<u>Through: SOUTHWEST ONCOLOGY GROUP (SWOG HG PRIORITY STUDIES)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$19,009	
			\$2,008,112	\$310,751

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CANCER BIOLOGY RESEARCH	93.396			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - Shreveport			\$314,633	
<u>Through: GEORGIA REGENTS UNIVERSITY (7R01CA184815-02)</u>				
Louisiana State University Health Sciences Center - New Orleans			(\$1,226)	
<u>Through: UBIVAC LLC (5R44Ca121612-06)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$856	
<u>Through: UNIVERSITY OF MASSACHUSETTS (1p01ca166009-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$184,345	
			<hr/>	
			\$498,608	\$0
CANCER CENTERS SUPPORT GRANTS	93.397			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$840,793	
			<hr/>	
			\$840,793	\$12,270
CANCER RESEARCH MANPOWER	93.398			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$150,254	
			<hr/>	
			\$150,254	\$0
CARDIOVASCULAR DISEASES RESEARCH	93.837			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			(\$5,547)	
Louisiana State University Health Sciences Center - New Orleans			\$953,988	
Louisiana State University Health Sciences Center - Shreveport			\$1,654,858	
<u>Through: UNIVERISTY OF SOUTH CAROLINA (19-3840)</u>				
Louisiana State University - Baton Rouge			\$16,336	
<u>Through: ADENOPAINT, LLC (1R44HL136233-01-1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$20,382	
<u>Through: DUKE CLINICAL RESEARCH INSTITUTE (1U01HL125511-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$4,194	
<u>Through: EXSCIEN CORP (1R44HL139195-1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$13	
<u>Through: NOVO BIOSCIENCES, INC. (1R01HL136233-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$241,165	
<u>Through: OHIO STATE UNIVERSITY (5R01HL128857-02)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$19,719	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
CARDIOVASCULAR DISEASES RESEARCH (Cont.)				
<u>Through: UNIVERSITY OF PITTSBURGH (1R56HL137711-01A1)</u>				
			\$265,410	
<u>Through: WAKE FOREST UNIV HSC (R01HL111382 WFUHS 117899)</u>				
			\$101,716	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)</u>				
			\$1,115	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (5553-PBRC-DHHS-9245)</u>				
			\$11,951	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500003029)</u>				
			\$5,275	
<u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (66111350816-03)</u>				
			\$15,746	
<u>Through: UNIVERSITY OF MISSOURI (C00051577-1)</u>				
			\$118,782	
<u>Through: WASHINGTON UNIVERSITY (WU-17-325)</u>				
			\$7,182	
			\$15,982	
			\$3,448,267	\$0
LUNG DISEASES RESEARCH	93.838			
<u>Direct Awards</u>				
			\$579,998	
			\$235,540	
<u>Through: UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION (3200001847-18-323 PO # 7800004315)</u>				
			\$14,803	
<u>Through: TULANE UNIVERSITY (1R01HL125054-01)</u>				
			\$3,987	
<u>Through: UNIVERSITY OF WASHINGTON (R01HL132232)</u>				
			\$29,130	
<u>Through: VANDERBILT UNIVERSITY (5U01HL123009-02)</u>				
			\$22	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
LUNG DISEASES RESEARCH (Cont.)				
<u>Through: VANDERBILT UNIVERSITY (5U01HL123033-02)</u>				
			\$66,842	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC 62000)</u>				
			\$10,961	
<u>Through: CLEVELAND CLINIC FOUNDATION (1148-SUB)</u>				
			\$27,408	
			\$968,691	\$11,639
BLOOD DISEASES AND RESOURCES RESEARCH	93.839			
<u>Direct Awards</u>				
			\$142,856	
			\$274,538	
			\$417,394	\$15,399
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846			
<u>Direct Awards</u>				
			\$78,914	
<u>Through: JOHN HOPKINS UNIVERSITY (R01AR064066)</u>				
			\$27	
			\$78,941	\$0
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847			
<u>Direct Awards</u>				
			\$237,879	
			\$562,328	
			\$6,225,900	
			\$290,415	
<u>Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIEN (R01DK107572)</u>				
			\$88,322	
<u>Through: UNIVERSITY OF ARKANSAS MEDICAL SCIENCES (52207)</u>				
			\$20,922	
<u>Through: BOKIER INC. (2018-041)</u>				
			\$111,217	
<u>Through: CHILDREN'S RESEARCH INSITTUTE (30002497)</u>				
			\$15,109	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH (Cont.)				
<u>Through: CLEVELAND CLINIC FOUNDATION (1058-SUB)</u>				
Pennington Biomed Research Center			\$90,448	
<u>Through: GEORGE WASHINGTON UNIVERSITY (R01DK104845)</u>				
Pennington Biomed Research Center			\$895	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD-1819-SC16)</u>				
Pennington Biomed Research Center			\$269,658	
<u>Through: TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA 01 (575452)</u>				
Pennington Biomed Research Center			\$46,910	
<u>Through: TUFTS MEDICAL CENTER, INC. (5015655-SERV)</u>				
Pennington Biomed Research Center			\$88,373	
<u>Through: TULANE UNIVERSITY (TUL-HSC-532-13/14)</u>				
Pennington Biomed Research Center			\$12,121	
<u>Through: TULANE UNIVERSITY 11 (TUL-HSC-556963-18/19)</u>				
Pennington Biomed Research Center			\$15,984	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1434)</u>				
Pennington Biomed Research Center			\$247,511	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1461)</u>				
Pennington Biomed Research Center			\$274,896	
			\$8,598,888	\$1,012,083
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$280,662	
Louisiana State University Health Sciences Center - New Orleans			\$1,297,859	
Louisiana State University Health Sciences Center - Shreveport			\$530,093	
Louisiana Tech University			\$21,941	
Pennington Biomed Research Center			\$60,769	
Southern University - Baton Rouge			\$21,843	
<u>Through: UNIVERSITY OF CALIFORNIA-SANTA CRUZ 02 (S0184243)</u>				
Louisiana State University - Baton Rouge			\$2,983	
<u>Through: WASHINGTON UNIVERSITY (1R01NS091603-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$10,882	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS (Cont.)				
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (60036745)</u>				
			\$3,578	
<u>Through: UNIV. OF MEDICINE & DENTISTRY NEW JERSE (PO 152374)</u>				
			\$279	
			\$2,230,889	\$172,303
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$3,430,050	
Louisiana State University Health Sciences Center - New Orleans			\$1,175,040	
Louisiana State University Health Sciences Center - Shreveport			\$1,045,024	
Pennington Biomed Research Center			\$245,801	
University of Louisiana at Lafayette			\$1,440,492	
<u>Through: BAYLOR COLLEGE OF MEDICINE (700000805)</u>				
Louisiana State University - Baton Rouge			\$23,027	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (137264/PO 3100490938)</u>				
Louisiana State University - Baton Rouge			(\$6,945)	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585 / PO #3100564987 / 3100623293)</u>				
Louisiana State University - Baton Rouge			\$85,203	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (0000947017)</u>				
Louisiana State University - Baton Rouge			\$63,143	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (845562)</u>				
Louisiana State University - Baton Rouge			\$74	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (917453)</u>				
Louisiana State University - Baton Rouge			\$1,485	
<u>Through: ST. JUDE CHILDREN'S RESEARCH HOSPITAL (112213030-7822944)</u>				
Louisiana State University - Baton Rouge			\$26,432	
<u>Through: TULANE UNIVERSITY 09 (TUL-HSC-554736-16/17)</u>				
Louisiana State University - Baton Rouge			\$20,349	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
ALLERGY AND INFECTIOUS DISEASES RESEARCH (Cont.)				
<u>Through: UNIVERSITY OF TENNESSEE (19-1221-LSU)</u>				
Louisiana State University - Baton Rouge			\$11,840	
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (1R41AI138722-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$39,131	
<u>Through: DUKE UNIVERSITY (5UM1AI104681)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$89,746	
<u>Through: EMORY UNIVERSITY (1U19AI109633)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$33,908	
<u>Through: EMORY UNIVERSITY (iUM1AI124436-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$105,399	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (R01AI117862-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$38,323	
<u>Through: UNIVERSITY OF TEXAS HOUSTON, HSC (1R01AI143304-01A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$848	
<u>Through: BENAROYA RESEACH INSTITUTE (UM1AI109565)</u>				
Louisiana State University Health Sciences Center - Shreveport			(\$96)	
<u>Through: INHIBIKASE THERAEUTICS, LLC (R44AI103982)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$246,370	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127335-01)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$15,524	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127355-01)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$251,118	
<u>Through: UNIVERSITY OF ARIZONA (491996)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$71,682	
<u>Through: UNIVERSITY OF TENNESSEE (R01AI099080)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$16,703	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (139397)</u>				
University of Louisiana at Lafayette			\$168,618	
<u>Through: JOHNS HOPKINS UNIVERSITY (2002838741)</u>				
University of Louisiana at Lafayette			\$330,725	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
<u>ALLERGY AND INFECTIOUS DISEASES RESEARCH (Cont.)</u>				
<u>Through: NORTHWESTERN STATE UNIVERSITY (CHICAGO) (60047538 ULL)</u>				
University of Louisiana at Lafayette			\$530,593	
<u>Through: OLD DOMINION UNIVERSITY (18-120-100684-010)</u>				
University of Louisiana at Lafayette			\$18,951	
<u>Through: PROPECTUS BIOSCIENCES, INC (18-0524)</u>				
University of Louisiana at Lafayette			\$234,435	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (04740-201)</u>				
University of Louisiana at Lafayette			\$235,837	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (46048)</u>				
University of Louisiana at Lafayette			(\$14,897)	
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (47637)</u>				
University of Louisiana at Lafayette			\$357,691	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500002008)</u>				
University of Louisiana at Lafayette			\$731	
<u>Through: UNIVERSITY OF MIAMI (SPC-000352)</u>				
University of Louisiana at Lafayette			\$639,419	
<u>Through: UNIVERSITY OF MIAMI (SPC-000922)</u>				
University of Louisiana at Lafayette			\$83,972	
<u>Through: UNIVERSITY OF WASHINGTON (UWSC9726/BPO 22664)</u>				
University of Louisiana at Lafayette			\$16,919	
<u>Through: UNIVERSITY OF TENNESSEE HSC (A1099080-UNO)</u>				
University of New Orleans			\$22,687	
			<hr/>	
			\$11,095,352	\$957,383
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			(\$630)	
			<hr/>	
			(\$630)	\$0
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859			
<u>Direct Awards</u>				
Grambling State University			\$82,420	
Louisiana State University - Baton Rouge			\$7,375,245	
Louisiana State University Health Sciences Center - New Orleans			\$5,582,554	
Louisiana State University Health Sciences Center - Shreveport			\$2,983,802	
Pennington Biomed Research Center			\$4,699,469	
University of Louisiana at Lafayette			\$37,647	
University of New Orleans			\$61,964	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
BIOMEDICAL RESEARCH AND RESEARCH TRAINING (Cont.)				
<u>Through: OREGON STATE UNIVERSITY (P0383A-A)</u>				
Louisiana State University - Baton Rouge			\$82	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001641)</u>				
Louisiana State University - Baton Rouge			\$20,313	
<u>Through: UNIVERSITY OF UTAH 01 (10014956/PO #0000144039)</u>				
Louisiana State University - Baton Rouge			(\$52,242)	
<u>Through: UNIVERSITY OF UTAH 03 (10036186-01/PO #0000169585)</u>				
Louisiana State University - Baton Rouge			\$176,951	
			<hr/>	
			\$20,968,205	\$2,312,902
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$239,217	
Louisiana State University Health Sciences Center - New Orleans			\$438,115	
Louisiana State University Health Sciences Center - Shreveport			\$138	
Pennington Biomed Research Center			\$1,533,282	
<u>Through: ARIZONA STATE UNIVERSITY (14-456)</u>				
Louisiana State University - Baton Rouge			\$81,091	
<u>Through: MICHIGAN STATE UNIVERSITY (2R01HD042280-10A1)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$19,318	
<u>Through: WASHINGTON UNIVERSITY (1R01HD085930)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$29,411	
<u>Through: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-4031-4609)</u>				
Pennington Biomed Research Center			\$53,179	
<u>Through: TUFTS MEDICAL CENTER, INC. 01 (5016045-SERV)</u>				
Pennington Biomed Research Center			\$59,835	
<u>Through: UNIVERSITY OF ARKANSAS 06 (51460)</u>				
Pennington Biomed Research Center			\$34,625	
			<hr/>	
			\$2,488,211	\$379,891

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
AGING RESEARCH	93.866			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$236,046	
Louisiana State University Health Sciences Center - New Orleans			\$545,799	
Pennington Biomed Research Center			\$59,137	
<u>Through: TEXAS TECH UNIVERSITY 04 (21F145-02)</u>				
Louisiana State University - Baton Rouge			\$16,576	
<u>Through: APHIOS CORPORATION (1R44AG034760-01)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$2,906	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550510647)</u>				
Pennington Biomed Research Center			\$3,000	
<u>Through: MINNEAPOLIS MEDICAL RESEARCH FOUNDATION (XT-1729)</u>				
Pennington Biomed Research Center			\$16,710	
<u>Through: TULANE UNIVERSITY 12 (TUL-HSC-556982-18/19)</u>				
Pennington Biomed Research Center			\$43,274	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (75696958)</u>				
Pennington Biomed Research Center			\$8,625	
<u>Through: UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER (160205 / PO# 00000884B)</u>				
Pennington Biomed Research Center			\$742,292	
<u>Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (100710-552702)</u>				
Pennington Biomed Research Center			\$73,903	
			\$1,748,268	\$38,915
VISION RESEARCH	93.867			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,196,324	
Louisiana State University Health Sciences Center - Shreveport			\$391,602	
<u>Through: NEW YORK UNIVERSITY SCHOOL OF MEDICINE (1U10EY026869-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$6,845	
<u>Through: WASHINGTON UNIVERSITY (1R21EY028705-01)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$28,735	
			\$1,623,506	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$187	
			<hr/> \$187	\$0
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT PROGRAM	93.912			
<u>Through: HEALTH ENRICHMENT NETWORK, THE (P10RH32093)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$33,127	
			<hr/> \$33,127	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928			
<u>Through: RUTGERS (PO 1000799)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$57,015	
			<hr/> \$57,015	\$0
ALL OF US RESEARCH PROGRAM	93.931			
<u>Through: AMERICAN ASSOCIATION OF COLLEGES OF NURSING (OT2OD023206)</u>				
Northwestern State University			\$33,586	
			<hr/> \$33,586	\$0
ADAPTIVE SEQ STUDY EVAL PREVENTION OF NEONATAL HSV	93.RD01	000406291-013		
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000406291-013)</u>				
Louisiana State University Health Sciences Center - Shreveport			\$26,082	
			<hr/> \$26,082	\$0
CANCER CAUSE AND PREVENTION RESEARCH	93.RD03	HHSN268201700012C		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$201,493	
			<hr/> \$201,493	\$0
CERVICAL CANCER STUDY	93.RD04	HHSD2002013M53942B		
<u>Through: BATTELLE MEMORIAL INSTITUTE (HHSD2002013M53942B)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$35,090	
			<hr/> \$35,090	\$624

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Research and Development Cluster: (Cont.)				
CHARACTERIZING THE NEUROTOXICITY AND ACTIVITY AGAINST PHYSIOLOGICAL TARGETS OF THE NATURAL PRODUCT, NOOTKATONE <u>Through: EVOLVA, INC.</u> Louisiana State University Agricultural Center	93.RD05	CNAAPTNP	\$37,510	
			\$37,510	\$0
INDIAN ORIGIN RHESUS <u>Direct Awards</u> University of Louisiana at Lafayette	93.RD08	IOR	\$751,950	
			\$751,950	\$0
NHDP - TASK ORDER 27 - FULL-TIME POST DOC <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD09	HSH2582013000011/HHS H25835027T	\$64,923	
			\$64,923	\$0
NHDP - TASK ORDER 28 - RACHEL WALLEY <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD10	HSH2582013000011/HHS H25835028T	\$18,651	
			\$18,651	\$0
NHDP - TASK ORDER 30 - MASUDUL HAQUE <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD11	HSH2582013000011/HHS H25835030T	\$35,524	
			\$35,524	\$0
NHDP TO 29 (MARIE BAUDENA / PREVIOUSLY FUNDED BY TO 24 / PROP. 44787) <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.RD14	HSH2582013000011/HHS H25835029T	\$35,524	
			\$35,524	\$0
SEXUALLY TRANSMITTED INFECTIONS CLINICAL TRIALS GROUP <u>Through: UNIVERSITY OF ALABAMA (HHSN272201300012I)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD16	HHSN27201300012I	\$8,827	
			\$8,827	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM	93.RD17	HHSN261201300016I		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$65,159	
			<hr/>	\$765
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM	93.RD18	HHSN261201800007I		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$1,806,260	
			<hr/>	\$262,172
PRECLINICAL MEDICATIONS SCREENING	93.RD20	HHSN275201800006C		
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$171,736	
			<hr/>	\$0
CLINICAL VALIDATION OF A MOLECULAR TEST FOR CIPROFLOXACIN- SUSCEPTIBILITY IN NEISSERIA GONORRHOEAE	93.RD21	HHSN272201300014I/HHS N27200006		
<u>Through: SOCIAL & SCIENTIFIC SYSTEMS INC (HHSN272201300014I)</u>				
Louisiana State University Health Sciences Center - New Orleans			\$61,662	
			<hr/>	\$0
NHDP - RESEARCH DESIGN AND FUNCTIONAL SUPPORT SERVICES	93.RD23	HHSN258201300001I		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$154,804	
			<hr/>	\$0
			<hr/>	\$0
Total for Research and Development Cluster			<hr/>	<hr/>
			\$82,265,786	\$7,552,931
<u>Aging Cluster:</u>				
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$4,644,173	
			<hr/>	\$4,461,520
			<hr/>	<hr/>
			\$4,644,173	\$4,461,520

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Aging Cluster:</u> (Cont.)				
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$8,525,418	
			\$8,525,418	\$8,525,418
NUTRITION SERVICES INCENTIVE PROGRAM	93.053			
<u>Direct Awards</u>				
Office of Elderly Affairs			\$3,345,117	
			\$3,345,117	\$3,345,117
Total for Aging Cluster			\$16,514,708	\$16,332,055
<u>CCDF Cluster:</u>				
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575			
<u>Direct Awards</u>				
Department of Education			\$87,445,811	
			\$87,445,811	\$1,712,737
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596			
<u>Direct Awards</u>				
Department of Education			\$14,199,282	
			\$14,199,282	\$0
Total for CCDF Cluster			\$101,645,093	\$1,712,737
<u>Medicaid Cluster:</u>				
STATE MEDICAID FRAUD CONTROL UNITS	93.775			
<u>Direct Awards</u>				
Office of The Attorney General			\$5,618,467	
			\$5,618,467	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
<u>Medicaid Cluster: (Cont.)</u>				
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777			
<u>Direct Awards</u>				
Louisiana Department of Health			\$8,044,984	
			\$8,044,984	\$0
MEDICAL ASSISTANCE PROGRAM	93.778			
<u>Direct Awards</u>				
Louisiana Department of Health			\$8,578,424,990	
			\$8,578,424,990	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778			
<u>Direct Awards</u>				
Louisiana Department of Health			\$12,181,018	
			\$12,181,018	\$0
Total for Medicaid Cluster			\$8,604,269,459	\$0
<u>Student Financial Assistance Cluster:</u>				
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$450,000	
			\$450,000	\$0
Total for Student Financial Assistance Cluster			\$450,000	\$0
<u>TANF Cluster:</u>				
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558			
<u>Direct Awards</u>				
Department of Children and Family Services			\$120,298,335	
			\$120,298,335	\$6,121,075
Total for TANF Cluster			\$120,298,335	\$6,121,075
Total for U.S. Department of Health and Human Services			\$9,771,585,288	\$91,599,931

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
RETIREED AND SENIOR VOLUNTEER PROGRAM	94.002			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$114,456	
			<hr/>	
			\$114,456	\$0
STATE COMMISSIONS	94.003			
<u>Direct Awards</u>				
Lieutenant Governor			\$256,796	
			<hr/>	
			\$256,796	\$0
AMERICORPS	94.006			
<u>Direct Awards</u>				
Lieutenant Governor			\$4,405,009	
Northshore Technical Community College			\$58,680	
			<hr/>	
			\$4,463,689	\$4,251,448
TRAINING AND TECHNICAL ASSISTANCE	94.009			
<u>Direct Awards</u>				
Lieutenant Governor			\$140,305	
			<hr/>	
			\$140,305	\$0
VOLUNTEER GENERATION FUND	94.021			
<u>Direct Awards</u>				
Lieutenant Governor			\$63,662	
			<hr/>	
			\$63,662	\$0
<u>Foster Grandparent/Senior Companion Cluster:</u>				
FOSTER GRANDPARENT PROGRAM	94.011			
<u>Direct Awards</u>				
University of Louisiana at Monroe			\$541,563	
			<hr/>	
			\$541,563	\$0
Total for Foster Grandparent/Senior Companion Cluster			<hr/>	
			\$541,563	\$0
Total for Corporation for National and Community Service			<hr/> <hr/>	
			\$5,580,471	\$4,251,448

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
EXECUTIVE OFFICE OF THE PRESIDENT				
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001			
<u>Direct Awards</u>				
Department of Public Safety Services			\$437,828	
			<u>\$437,828</u>	<u>\$0</u>
Total for Executive Office of the President			<u>\$437,828</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION				
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$184,720	
			<u>\$184,720</u>	<u>\$3,325</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U01	0654-LSU-2017		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$14	
			<u>\$14</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U02	0654-LSU-2016		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$715	
			<u>\$715</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U03	0654-LSU-2017		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$896,431	
			<u>\$896,431</u>	<u>\$0</u>
TICKET TO WORK	96.U04	TTW		
<u>Direct Awards</u>				
Louisiana Workforce Commission			\$142,252	
			<u>\$142,252</u>	<u>\$0</u>

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SOCIAL SECURITY ADMINISTRATION (CONT.)				
<u>Disability Insurance/SSI Cluster:</u>				
SOCIAL SECURITY DISABILITY INSURANCE	96.001			
<u>Direct Awards</u>				
Department of Children and Family Services			\$36,848,353	
Office of Juvenile Justice			\$1,319,987	
			\$38,168,340	\$0
Total for Disability Insurance/SSI Cluster			\$38,168,340	\$0
Total for Social Security Administration			\$39,392,472	\$3,325
 U.S. DEPARTMENT OF HOMELAND SECURITY				
STATE AND LOCAL HOMELAND SECURITY NATIONAL TRAINING PROGRAM	97.005			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$24,838,792	
			\$24,838,792	\$33,389
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007			
<u>Direct Awards</u>				
Department of Public Safety Services			\$29,733	
			\$29,733	\$0
BOATING SAFETY FINANCIAL ASSISTANCE	97.012			
<u>Direct Awards</u>				
Department of Wildlife and Fisheries			\$2,268,483	
			\$2,268,483	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023			
<u>Direct Awards</u>				
Department of Transportation and Development			\$184,924	
			\$184,924	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
FLOOD MITIGATION ASSISTANCE	97.029			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$31,498,973	
			<hr/>	
			\$31,498,973	\$31,443,386
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$474,680,930	
Northshore Technical Community College			\$96,898	
<u>Through: ALASKA</u>				
Homeland Security and Emergency Preparedness			\$7,638	
<u>Through: ARKANSAS</u>				
Homeland Security and Emergency Preparedness			\$27,408	
<u>Through: CALIFORNIA</u>				
Homeland Security and Emergency Preparedness			\$99,121	
<u>Through: FLORIDA</u>				
Homeland Security and Emergency Preparedness			\$2,530,882	
<u>Through: HAWAII</u>				
Homeland Security and Emergency Preparedness			\$23,748	
<u>Through: NEBRASKA</u>				
Homeland Security and Emergency Preparedness			\$41,857	
<u>Through: NORTH CAROLINA</u>				
Homeland Security and Emergency Preparedness			\$11,233	
<u>Through: PUERTO RICO</u>				
Homeland Security and Emergency Preparedness			\$1,010,604	
<u>Through: SOUTH CAROLINA</u>				
Homeland Security and Emergency Preparedness			\$87,694	
<u>Through: TEXAS</u>				
Homeland Security and Emergency Preparedness			\$766,665	
<u>Through: VIRGIN ISLANDS</u>				
Homeland Security and Emergency Preparedness			\$1,540,811	
			<hr/>	
			\$480,925,489	\$330,354,929
HAZARD MITIGATION GRANT	97.039			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$106,248,080	
			<hr/>	
			\$106,248,080	\$101,484,901

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
NATIONAL DAM SAFETY PROGRAM	97.041			
<u>Direct Awards</u>				
Department of Transportation and Development			\$78,788	
			<hr/>	
			\$78,788	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$5,726,570	
			<hr/>	
			\$5,726,570	\$2,037,108
STATE FIRE TRAINING SYSTEMS GRANTS	97.043			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$19,230	
			<hr/>	
			\$19,230	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044			
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$116,613	
			<hr/>	
			\$116,613	\$0
COOPERATING TECHNICAL PARTNERS	97.045			
<u>Direct Awards</u>				
Department of Transportation and Development			\$383,239	
			<hr/>	
			\$383,239	\$0
PRE-DISASTER MITIGATION	97.047			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$1,184,003	
			<hr/>	
			\$1,184,003	\$1,007,116
PORT SECURITY GRANT PROGRAM	97.056			
<u>Direct Awards</u>				
Department of Public Safety Services			\$14,685	
			<hr/>	
			\$14,685	\$0
CENTERS FOR HOMELAND SECURITY	97.061			
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY 01 (2102467-01/PO 22742)</u>				
Louisiana State University - Baton Rouge			(\$14)	
			<hr/>	
			(\$14)	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
HOMELAND SECURITY GRANT PROGRAM	97.067			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$4,137,532	
			<hr/>	
			\$4,137,532	\$3,527,330
DISASTER ASSISTANCE PROJECTS	97.088			
<u>Direct Awards</u>				
Executive Department			\$10,826,446	
			<hr/>	
			\$10,826,446	\$0
REPETITIVE FLOOD CLAIMS	97.092			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$1,226,906	
			<hr/>	
			\$1,226,906	\$1,223,796
SEVERE REPETITIVE LOSS PROGRAM	97.110			
<u>Direct Awards</u>				
Homeland Security and Emergency Preparedness			\$257,769	
			<hr/>	
			\$257,769	\$289,296
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127			
<u>Through: CYBER INNOVATION CENTER (2013-PD-127-000001-04)</u>				
Louisiana Tech University			\$494,043	
			<hr/>	
			\$494,043	\$0
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES	97.U01	HIG-70VT1518P00005		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$435,457	
			<hr/>	
			\$435,457	\$0
<u>Research and Development Cluster:</u>				
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036			
<u>Through: CITY OF NEW ORLEANS (K19-258)</u>				
University of New Orleans			\$31,185	
			<hr/>	
			\$31,185	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)				
<u>Research and Development Cluster: (Cont.)</u>				
CENTERS FOR HOMELAND SECURITY	97.061			
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651)</u>				
Louisiana State University - Baton Rouge			\$72,431	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 01)</u>				
Louisiana State University - Baton Rouge			\$35,925	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651 02)</u>				
Louisiana State University - Baton Rouge			\$44,231	
			<hr/>	
			\$152,587	\$0
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127			
<u>Direct Awards</u>				
Grambling State University			\$58,208	
			<hr/>	
			\$58,208	\$0
			<hr/>	
Total for Research and Development Cluster			\$241,980	\$0
			<hr/>	
Total for U.S. Department of Homeland Security			\$671,137,721	\$471,401,251
			<hr/> <hr/>	
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001			
<u>Through: CONRAD (17-603A)</u>				
University of Louisiana at Lafayette			\$412,591	
			<hr/>	
			\$412,591	\$0
BHEARD PROGRAM - GHANA: EXPRESSION OF INTEREST (BENNETT DZANDU)	98.U01	RC102095-BHEARD- GHANA		
<u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095-BHEARD-GHANA)</u>				
Louisiana State University - Baton Rouge			\$36,173	
			<hr/>	
			\$36,173	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)				
BHEARD PROGRAM - MALAWI: EXPRESSION OF INTEREST <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-BHEARD-MALAWI)</u> Louisiana State University - Baton Rouge	98.U02	RC102095-BHEARD- MALAWI	\$24,348	
			<hr/> \$24,348	\$0
BHEARD PROGRAM - RWANDA: EXPRESSION OF INTEREST (MARIE DUTUZE) <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-BHEARD-RWANDA)</u> Louisiana State University - Baton Rouge	98.U03	RC102095-BHEARD- RWANDA	\$66,829	
			<hr/> \$66,829	\$0
BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-B2004)</u> Louisiana State University - Baton Rouge	98.U04	RC102095-B2004	\$5,166	
			<hr/> \$5,166	\$0
BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 03 (RC102095-G2003)</u> Louisiana State University - Baton Rouge	98.U05	RC102095-G2003	\$17,759	
			<hr/> \$17,759	\$0
BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM <u>Through: MICHIGAN STATE UNIVERSITY 02 (RC102095-U1003)</u> Louisiana State University - Baton Rouge	98.U06	RC102095-U1003	\$2,480	
			<hr/> \$2,480	\$0
SUPPORT TO AGRICULTURAL RESEARCH AND DEVELOPMENT PROGRAM <u>Through: UNIVERSITY OF FLORIDA (UFDSP00011923)</u> Louisiana State University Agricultural Center	98.U08	UFDSP00011923	\$88,089	
			<hr/> \$88,089	\$0
USAID UNIVERSITY TECHNICAL INTERNSHIP - 2018 <u>Through: RTI INTERNATIONAL</u> Louisiana State University - Baton Rouge	98.U09	LPN# 47595	\$20,082	
			<hr/> \$20,082	\$0
Total for U.S. Agency for International Development			<hr/> <hr/> \$673,517	<hr/> <hr/> \$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
MISCELLANEOUS				
LSU HOTLINE CALL CENTER	99.U01	AOC18P6032		
<u>Direct Awards</u>				
Louisiana State University - Baton Rouge			\$1,654	
			<u>\$1,654</u>	<u>\$0</u>
Total for Miscellaneous			<u>\$1,654</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY			\$15,692,093,058	\$1,992,263,013
LOAN ACTIVITY				
U.S. DEPARTMENT OF ENERGY				
ARRA - STATE ENERGY PROGRAM	81.041			
<u>Direct Awards</u>				
Department of Natural Resources			\$4,615,407	
			<u>\$4,615,407</u>	<u>\$0</u>
Total for U.S. Department of Energy			<u>\$4,615,407</u>	<u>\$0</u>
U.S. DEPARTMENT OF EDUCATION				
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032			
<u>Direct Awards</u>				
Board of Regents			\$770,925,322	
			<u>\$770,925,322</u>	<u>\$0</u>

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster:</u>				
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038			
<u>Direct Awards</u>				
Louisiana State University - Eunice			\$5,688	
Louisiana State University - Baton Rouge			\$15,569,829	
Louisiana State University Health Sciences Center - New Orleans			\$2,340,149	
Louisiana State University Health Sciences Center - Shreveport			\$824,485	
Louisiana Tech University			\$6,593,823	
McNeese State University			\$1,086,699	
Northwestern State University			\$1,658,737	
Southeastern Louisiana University			\$2,257,553	
University of Louisiana at Lafayette			\$7,158,447	
University of Louisiana at Monroe			\$3,045,909	
University of New Orleans			\$3,587,714	
			\$44,129,033	\$0
FEDERAL DIRECT STUDENT LOANS	84.268			
<u>Direct Awards</u>				
Baton Rouge Community College			\$20,484,580	
Bossier Parish Community College			\$25,467,384	
Central Louisiana Technical Community College			\$4,068,944	
Delgado Community College			\$52,755,925	
Grambling State University			\$63,969,185	
L.E. Fletcher Technical Community College			\$4,803,284	
Louisiana Delta Community College			\$10,445,090	
Louisiana State University - Eunice			\$6,691,049	
Louisiana State University - Shreveport			\$42,495,793	
Louisiana State University - Alexandria			\$11,640,768	
Louisiana State University - Baton Rouge			\$158,682,902	
Louisiana State University Health Sciences Center - New Orleans			\$64,893,048	
Louisiana State University Health Sciences Center - Shreveport			\$23,962,363	
Louisiana Tech University			\$38,775,862	
McNeese State University			\$22,031,200	
Nicholls State University			\$25,950,588	
Northshore Technical Community College			\$7,693,683	
Northwestern State University			\$48,912,544	
Nunez Community College			\$7,369,260	
River Parishes Community College			\$4,998,668	
South Louisiana Community College			\$14,794,258	

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)				
<u>Student Financial Assistance Cluster: (Cont.)</u>				
FEDERAL DIRECT STUDENT LOANS (Cont.)				
<u>Direct Awards (Cont.)</u>				
Southeastern Louisiana University			\$47,143,353	
Southern University Law Center			\$19,581,044	
Southern University - Baton Rouge			\$54,078,917	
Southern University - New Orleans			\$20,357,914	
Southern University - Shreveport			\$10,561,291	
University of Louisiana at Lafayette			\$64,260,291	
University of Louisiana at Monroe			\$44,072,593	
University of New Orleans			\$27,366,511	
			\$948,308,292	\$0
Total for Student Financial Assistance Cluster			\$992,437,325	\$0
Total for U.S. Department of Education			\$1,763,362,647	\$0
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Student Financial Assistance Cluster:</u>				
NURSE FACULTY LOAN PROGRAM (NFLP)	93.264			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$105,951	
			\$105,951	\$0
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342			
<u>Direct Awards</u>				
Louisiana State University Health Sciences Center - New Orleans			\$3,914,529	
University of Louisiana at Monroe			\$549,423	
			\$4,463,952	\$0

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019**

	CFDA NUMBER	OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)				
Student Financial Assistance Cluster: (Cont.)				
NURSING STUDENT LOANS		93.364		
<u>Direct Awards</u>				
Louisiana State University - Eunice			\$5,352	
Louisiana State University Health Sciences Center - New Orleans			\$284,386	
McNeese State University			\$4,471	
Southeastern Louisiana University			\$17,725	
University of Louisiana at Lafayette			\$60,266	
University of Louisiana at Monroe			\$12,720	
			\$384,920	\$0
Total for Student Financial Assistance Cluster			\$4,954,823	\$0
Total for U.S. Department of Health and Human Services			\$4,954,823	\$0
TOTAL LOAN ACTIVITY			\$1,772,932,877	\$0
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS			\$17,465,025,935	\$1,992,263,013

(Concluded)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**A. PURPOSE OF THE SCHEDULE**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the state of Louisiana under programs of the federal government for the year ended June 30, 2019. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the state of Louisiana.

B. REPORTING ENTITY

The SEFA generally includes expenditures of federal financial assistance by all departments, agencies, colleges, boards, and commissions that are included in the state's Comprehensive Annual Financial Report (CAFR). Entities reported in the state's CAFR that receive a separate audit in compliance with the Uniform Guidance are excluded. These entities are listed in Note H.

C. BASIS OF ACCOUNTING

The information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America. Except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs:

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies and universities apply a federally-approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA (see note E).

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 22.47% of the acquisition cost provided by the federal government when the property is received by the state of Louisiana. Donations of property made by the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the ongoing recovery effort from the damage caused by hurricanes Katrina and Rita in 2005.

Supplemental Nutrition Assistance Program - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) are reported in the SEFA at the federally-assigned value of the goods at the end of the state's fiscal year as found in the Web-based Supply Chain Management on the List of Materials Report in accordance with United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of the Immunization Cooperative Agreements Program (CFDA 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to state agencies and universities.

Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and Hazard Mitigation Grant (CFDA 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the state. Consequently, expenditures (activity) are recognized up to the amount of the federal funds obligated rather than the total amount of the program expenditures incurred (see note K).

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2019, and the loan balance outstanding at June 30, 2018, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL) Program (CFDA 84.268) are presented because FDSL are disbursed to recipients by the federal government. Note

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

F presents the outstanding balance at June 30, 2019, in all programs with a loan component that have continuing compliance requirements.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the state agencies, including universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient state agency or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other state government.

E. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. For the year ended June 30, 2019, the Louisiana Supreme Court is the only agency that has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

F. LOANS AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

The SEFA and related notes include certain loans and loan guarantees outstanding, as well as non-cash assistance as presented in the following schedule. Outstanding loan balances are only presented for those programs with significant compliance requirements other than repayment.

Loans and Loan Guarantees Outstanding

CFDA Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2019
81.041	ARRA - State Energy Program	\$3,224,306
84.032	Federal Family Education Loans	659,868,888
84.038	Federal Perkins Loan Program - Federal Capital Contributions	37,743,921
93.264	Nurse Faculty Loan Program	105,951
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	3,727,143
93.364	Nursing Student Loans	389,969
	Total Activity	<u><u>\$705,060,178</u></u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,234,229,589
10.555	National School Lunch Program	27,783,324
10.565	Commodity Supplemental Food Program	13,886,993
10.569	Emergency Food Assistance Program (Food Commodities)	23,778,740
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	414,392
39.003	Donation of Federal Surplus Personal Property	3,592,164
93.268	Immunization Cooperative Agreements	77,648,708
	Total Other Non-Cash Assistance	<u>\$1,381,333,910</u>

G. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2019, is presented in the following schedule.

State Portion (Benefits Paid)	\$151,916,249
Federal Portion (Benefits Paid)	464,906
Federal Portion (Administrative Costs)	<u>24,569,172</u>
Total	<u>\$176,950,327</u>

H. ENTITIES AUDITED BY EXTERNAL AUDITORS OTHER THAN THE LEGISLATIVE AUDITOR

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019. These entities are not included in the attached Schedule of Expenditures of Federal Awards. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.la.la.gov or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2018; December 31, 2018; or June 30, 2019.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Ascension - St. James Airport and Transportation Authority	Louisiana Public Facilities Authority 2011A Taxable Program**
Atchafalaya Basin Levee District	Louisiana Real Estate Commission
Bossier Levee District	Louisiana Relay Administration Board
Bunches Bend Protection District	Louisiana Rice Research Board
Caddo Levee District	Louisiana School Employees' Retirement System
Fifth Louisiana Levee District	Louisiana Senate
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana Soybean and Grain Research and Promotion Board
Grand Isle Independent Levee District	Louisiana State Board of Architectural Examiners
Greater Baton Rouge Port Commission	Louisiana State Board of Cosmetology
Greater New Orleans Expressway Commission	Louisiana State Board of Embalmers and Funeral Directors
Jefferson Parish Human Services Authority*	Louisiana State Board of Nursing
Lafitte Area Independent Levee District	Louisiana State Board of Practical Nurse Examiners
Lafourche Basin Levee District	Louisiana State Employees' Retirement System
Legislative Budgetary Control Council	Louisiana State Law Institute
Legislative Fiscal Office	Louisiana State Police Retirement System
Louisiana Beef Industry Council	Metropolitan Human Services District*
Louisiana Board of Pharmacy	Natchitoches Levee and Drainage District
Louisiana Cancer Research Center	North Lafourche Conservation, Levee and Drainage District
Louisiana Citizens Property Insurance Corporation	Pontchartrain Levee District
Louisiana Economic Development Corporation	Red River, Atchafalaya, and Bayou Boeuf Levee District
Louisiana Educational Television Authority	Sabine River Authority
Louisiana House of Representatives	South Lafourche Levee District
Louisiana Housing Authority*	Southeast Louisiana Flood Protection Authority-East*
Louisiana Housing Corporation*	Southeast Louisiana Flood Protection Authority-West
Louisiana Legislative Auditor	Teachers' Retirement System of Louisiana
Louisiana Motor Vehicle Commission	Tensas Basin Levee District

The Louisiana State University System, Southern University System, University of Louisiana System, and Louisiana Community and Technical College System each have major foundations and/or facility corporations that are audited by external auditors other than the Legislative Auditor, but are not listed individually in this note.

* These entities have separately-issued Single Audit Reports.

** A program-specific audit report was issued on this entity: therefore, the 2011A Program's lender loans made under the Federal Family Education Loans program, CFDA 84.032L, are not included in the attached Schedule of Expenditures of Federal Awards.

**I. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT
(TIFIA, CFDA 20.223)**

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds, and pay the cost of issuance of the TIFIA bonds. As of June 30, 2019, the total principal remaining on the TIFIA note payable was \$118,710,000.

J. REVOLVING LOAN PROGRAMSCapitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2019, was \$402,491,020. Disbursements for new loans during the year ended June 30, 2019, totaled \$16,301,624. Non-loan program costs for the same fiscal year totaled \$1,034,285. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit non-community water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2019, was \$179,992,487. Disbursements for new loans during the year ended June 30, 2019, totaled \$14,387,126. Non-loan program costs for the same fiscal year totaled \$1,464,127. Both loan and non-loan components are included in the accompanying SEFA.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

ARRA – State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the state of Louisiana to use ARRA-State Energy Program (CFDA 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA, \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans. As of fiscal year ended June 30, 2019, outstanding loans totaled \$3,224,306. Loans issued during fiscal year 2019 totaled \$3,453,627.

Disaster Recovery Unit Economic Development Revolving Loan Fund

The U.S. Department of Housing and Urban Development allowed the state of Louisiana to use program income generated by Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) funds to create the Disaster Recovery Unit Revolving Loan Fund. The revolving loan program was established within the Disaster Recovery Unit to fund economic development projects. As of June 30, 2019, the outstanding loan balance is \$3,990,106.

K. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) AND HAZARD MITIGATION GRANT

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and the Hazard Mitigation Grant (CFDA 97.039). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) has incurred Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) expenditures, which have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (subject line: Audit of Eligible Stafford Act Claimed Costs). The accompanying SEFA for the year ended June 30, 2019, includes \$46,992 in PA program expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

L. HUMAN IMMUNODEFICIENCY VIRUS (HIV) PROGRAM (CFDA 93.917)

The Louisiana Department of Health, Office of Public Health (OPH) receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year ended June 30, 2019, OPH received and disbursed \$37,753,710 in rebate funds, disbursing \$21,929,170 of that amount to subrecipients.

Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
Management’s Corrective Action Plans and
Responses to the Findings and Recommendations

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LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
MIKE STRAIN DVM
COMMISSIONER



March 2, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804

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Forestry
Suite 6000
(225) 925-4500
Fax: 922-1356

Management & Finance
Suite 1000
(225) 922-1255
Fax: 925-6012

Soil & Water Conservation
Suite 7000
(225) 922-1269
Fax: 922-2577

Dear Mr. Purpera:

The Louisiana Department of Agriculture and Forestry (LDAF) is in receipt of the reportable audit finding pursuant to your letter dated February 12, 2020. The LDAF concurs with the finding. To address the finding regarding controls over cash management requirements, the LDAF has implemented a plan with sufficient controls to ensure compliance with cash management requirements.

The federal computer system used to make a TEFAP draw request does not require the additional approval of another user. Therefore, a manual review of the draw paperwork will be performed. The drawdown packet prepared by the grant accountant will be independently reviewed and approved by a managerial accountant prior to the actual drawdown. The managerial accountant will verify the amount to be drawn is accurate and based on expenditures for that grant. Once satisfied, the managerial accountant will initial and date the drawdown packet to indicate completion of the review. When the approved packet is returned to the grant accountant, the money can be requested from the federal system for reimbursement to LDAF.

This procedure will detect any errors or fraud that could occur when preparing the draw request and will place LDAF in compliance with federal regulations. Please note that a review of all draws for the past two years have revealed no material errors.

Kevin Finley, Deputy Undersecretary, will ensure this corrective action is completed by March 31, 2020.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dane Morgan".

Dane Morgan, Assistant Commissioner
Office of Management and Finance



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY
MIKE STRAIN DVM
COMMISSIONER



March 2, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804

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Agro-Consumer Services
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Fax: 923-4877

Animal Health & Food Safety
Suite 4000
(225) 925-3962
Fax: 925-4103

Forestry
Suite 6000
(225) 925-4500
Fax: 922-1356

Management & Finance
Suite 1000
(225) 922-1255
Fax: 925-6012

Soil & Water Conservation
Suite 7000
(225) 922-1269
Fax: 922-2577

Dear Mr. Purpera:

The Louisiana Department of Agriculture and Forestry (LDAF) is in receipt of the reportable audit finding pursuant to your letter dated February 12, 2020. The LDAF concurs with the finding.

To address the finding regarding controls over suspension and debarment requirements, the LDAF is working on a plan to implement procedures to perform a check of federal records to ensure none of the five food banks are excluded or disqualified from participating in the federal program. Additionally, the contacts or agreements with the food banks will be amended to include a term or condition which requires compliance with applicable suspension and debarment requirements. Please note that none of the five food banks have been suspended or disbarred to date.

Kevin Finley, Deputy Undersecretary, will ensure this corrective action is completed by June 30, 2020.

Sincerely,

Dane Morgan, Assistant Commissioner
Office of Management and Finance



Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
(F) 225.342.8636
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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 10, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has received the finding titled "Control Weakness over Foster Care Payments". DCFS concurs with the finding.

DCFS will closely monitor a reporting tool used to notify when placement authorizations have expired. Foster Care State Office staff will monitor the reporting tool and conduct a review on the last week of every month to ensure all foster children have an updated placement authorization. DCFS will provide refresher training to field staff on monitoring placement authorizations on a regular basis. The training will also remind staff of the requirement to update a placement authorization within 24 hours of a placement change. The Foster Care unit will begin monitoring the reporting tool immediately and will provide a refresher training to field staff by December 31, 2019.

DCFS will update policy to clarify allowable costs and add more details for coding expenditures. DCFS will provide more examples of allowable costs in the TIPS Code Section and within Foster Care policy. The updated policy sections will be provided to field staff directly responsible for processing payments to ensure there is a clear understanding and provide instructions on how a request for guidance for future miscellaneous expenditures should be handled. The Foster Care unit will update and distribute policy changes to field staff by February 2020.

The contact person for DCFS' Foster Care program is LaTrese LeCour, Child Welfare Manager 1, and she can be reached at (225) 342-4005 or LaTrese.LeCour.DCFCS@la.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Marketa", written over a horizontal line.

Marketa Garner Walters
Secretary





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
(F) 225.342.8636
www.dcfcs.la.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 11, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to the Temporary Assistance for Needy Families (TANF) Work Verification Plan."

The finding states that after reviewing 60 participants' work activity records, 11 work-eligible participants had no work activity hours or did not have adequate supporting documentation of work activities. DCFS concurs that supporting documentation of work activities was not adequately maintained.

The finding also states that the Louisiana Workforce Commission (LWC) has not ensured that participants are engaged in the minimum number of work activities each month and is therefore not meeting all contract requirements. DCFS concurs that LWC is not meeting contract requirements.

DCFS Economic Stability staff will continue to monitor and review work program cases managed by LWC. The new Louisiana Integrated Technology for Eligibility (LITE) system began pilot operations in November of 2019 with statewide implementation scheduled for February of 2020. LITE will replace the current job-tracking system and will feature real-time data entry and on demand reports. The DCFS Economic Stability Section will institute an enhanced monitoring plan that will identify participant cases with no work activities and cases that are not meeting the minimum number of work hours. Identified cases will be reported to LWC Management for follow-up with their work activity staff.

LITE will also be enhanced to contain a supporting document repository. This will minimize missing documentation.

The contact person for DCFS' TANF program is James Vidacovich, Economic Stability Manager, and he can be reached at (225) 342-0495 or James.Vidacovich.DCFS@la.gov.

Sincerely,

Marketa Garner Walters
Secretary

An Equal Opportunity Employer





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
(F) 225.342.8636
www.dcfcs.la.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 10, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to Foster Care Sub-recipient Monitoring".

The finding states DCFS did not adequately review sub-recipient Foster Care invoices to ensure reimbursements were made in accordance with approved contract rates and only included allowable dates of service. DCFS concurs with the finding.

DCFS will provide closer oversight to ensure the supporting documentation agrees to the invoice. There is a rigorous process in place at the Office of Juvenile Justice (OJJ) to review invoices; however, in order to minimize errors, DCFS will work with OJJ to ensure OJJ has adequate oversight and monitoring of invoices and supporting documentation received from the Department of Public Safety prior to submitting invoices for payment. DCFS will also inquire whether OJJ can provide documentation in an automated format that will allow for efficient verification of information.

DCFS will obtain current and new sub-recipient contracts from the Office of Juvenile Justice and will verify the daily rate invoiced agrees to the contract rate.

The corrective action plan will begin in January 2020, when the quarterly invoices are received from the Office of Juvenile Justice.

The contact person for DCFS' Title IVE Foster Care program is Melissa Kenyon, Child Welfare Manager 2, and she can be reached at (225) 342-4782 or Melissa.maiello@la.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Marketa Garner Walters", written over a horizontal line.

Marketa Garner Walters
Secretary

An Equal Opportunity Employer





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

November 13, 2019

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

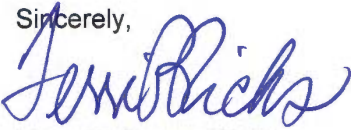
The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to the Temporary Assistance for Needy Families (TANF) Income Eligibility Verification."

The finding states that two of sixty client payments reviewed did not show that the income summary was reviewed by DCFS caseworkers. DCFS concurs that the DCFS caseworkers did not follow established DCFS policy regarding case processing.

DCFS Economic Stability staff continue to monthly review actions taken by caseworkers on case certifications and those reviews include ensuring that income summaries are reviewed. The new Louisiana Integrated Technology for Eligibility (LITE) system is scheduled to begin pilot operations in November of 2019 with statewide implementation scheduled for February of 2020. One enhanced feature of LITE is that it will not allow a case to be certified if income verifications are not reviewed and cleared. This will prevent any future findings on income eligibility verification.

The contact person for DCFS' TANF program is James Vidacovich, Economic Stability Manager, and he can be reached at (225) 342-0495 or James.Vidacovich.DCFS@la.gov.

Sincerely,



for Marketa Garner Walters
Secretary



Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 3, 2019

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

The Division of Administration's Louisiana Office of Community Development (OCD) is submitting the following as a response to the Legislative Auditor's audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards (HAP)."

In August 2015, OCD executed a Road Home close-out plan with HUD which formalized a partnership between the state and HUD to address noncompliance with the HAP program. The agreement was completed with cooperation of both HUD's Community Planning and Development (CPD) and Office of Inspector General (OIG) sections. The plan calls for OCD to follow its recapture policy and procedures in addition to annual monitoring by HUD. To date, HUD has performed four annual monitoring visits and has provided useful Technical Assistance while the reports from these visits have not included any findings.

Since the last LLA audit, OCD has identified an additional \$155,000 of non-compliant grants. This process has also resulted in \$2.1 million of previously non-compliant grants being removed from the list, either through documentation of compliance or grant recovery.

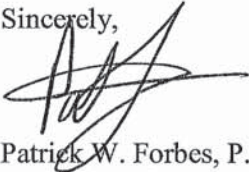
In conclusion, OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD will also continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.

Mr. Daryl G. Purpera
December 3, 2019
Page 2

The contact person responsible for the corrective action is Edwin Legnon, Director of Finance and Reporting for OCD. The anticipated completion date for this corrective action plan will coincide with the closing of the HAP program, once approved by HUD.

If you have any questions or require additional information, please feel free to contact us.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick W. Forbes', written over a horizontal line.

Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 18, 2019

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

The Division of Administration, Louisiana Office of Community Development (OCD) is submitting the following as a response to the audit finding titled "Inadequate Recovery of Small Rental Property Program Loans."

The Small Rental Property Program has two tiers of compliance obligations. The federal compliance requirements are for the CDBG funds issued to a borrower to meet a National Objective and be expended on an Eligible Activity. On top of the federal requirements, the State has its own program requirements. Upon the initial placement of an eligible tenant in a habitable unit at a restricted rent amount, the HUD requirements have been satisfied. Most of the matters made the subject of your report deal with the borrower's non-compliance with the State's program rules, not the HUD requirements.

OCD has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and we maintain an ongoing monitoring process to promote compliance and continued existence of affordable housing. Consistent with the program's mission of preserving and expanding much needed affordable housing, OCD's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, i.e., creating and continuing affordable housing opportunities, as opposed to foreclosure and/or recapture of funds.

In summary, as of June 30, 2019, the LLA has determined that 1,000 applicant files have been identified as noncompliant. Of these, 153 files have been determined to be uncollectible, leaving 847 files that are actively being addressed. Using the two tiers defined above, 397 files have not meet a National Objective, while the remaining 450 have met the HUD requirements, but are non-compliant with the State's program rules.

Mr. Daryl G. Purpera
December 18, 2019
Page 2

Regarding the first group, in June 2016, OCD, working with the Louisiana Housing Corporation (LHC) and the U.S. Department of Housing and Urban Development (HUD), identified 397 SRPP applicants that did not meet a National Objective. OCD's Legal Section and LHC program staff have been communicating with non-compliant applicants and evaluating proposed workouts. Each file is processed with a goal of either reaching compliance, securing repayment, or identifying another viable workout plan. As of June 30, 2019, of the 397 files identified, 65 applicants have become compliant or repaid their loans, 18 applicants have transferred their housing obligations to other compliant properties, and 27 have been determined uncollectable for various reasons. OCD has sent default letters and initiated recapture efforts on all remaining 287 applicants.

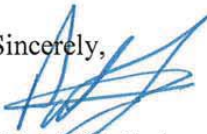
The 450 remaining files identified by the Louisiana Legislative Auditor (LLA) as non-compliant have met a National Objective and have satisfied HUD's requirements and, as such, are not subject to repayment to HUD; OCD's compliance and repayment efforts relating to the state imposed continuing requirements of the program are ongoing.¹ The optimal outcome of these efforts is the continued provision of affordable housing through compliance.

In conclusion, OCD and LHC will continue the efforts to recover those loans determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD will also continue to assist rental property owners to become compliant and to resolve any program compliance issues, thus increasing available affordable rental housing and reducing or eliminating the need to recapture funds from rental property owners, where appropriate.

The contact person responsible for the corrective action is Edwin Legnon, OCD Director of Finance and Reporting. Once approved by HUD, the anticipated completion date for this corrective action plan will coincide with the closing of the SRPP program.

If you have questions or require additional information, please feel free to contact me.

Sincerely,



Patrick W. Forbes, P.E.
Executive Director
Office of Community Development

C: Jay Dardenne, Commissioner of Administration
Desiree Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

¹An important note with respect to these files is that since there have been periods of compliance, a portion of each loan is forgiven, reducing the amount outstanding and collectible on the loan.

Office of Finance and Support Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 16, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Office of Finance and Support Services (OFSS) appreciates the opportunity to respond to the finding titled, Inaccurate Annual Fiscal Reports, resulting from the fiscal year ending June 30, 2019 Office of Group Benefits financial audit.

The Annual Fiscal Report (AFR) for the Office of Group Benefits (OGB) was submitted in its entirety using the Office of Statewide Reporting and Accounting Policy's (OSRAP's) AFR portal for the first time this fiscal year ending June 30, 2019. Prior to this fiscal year, various elements of OGB's AFR were prepared and submitted to OSRAP manually, while other elements were prepared and submitted to OSRAP using the AFR portal. With submission into the AFR Portal, the process for preparing and submitting OGB's AFR required extensive modifications to links and formulas so that various financial data located throughout the AFR workbook would integrate in such a manner to mirror the required reporting format in the portal.

OFSS has already begun reviewing and updating the AFR workbook maintained as the supporting documentation for preparing both the "Submitted" OGB AFR, which is delivered to OSRAP through the AFR portal, and the agency Other Post-Employment Benefits (OPEB) financial information, presented to OSRAP manually. Revisions to the AFR workbook will accommodate the newly created report formats; remove tabs in the workbook that are not needed for submission into the AFR portal or for agency reporting; update formulas and links as needed; and strengthen the process for reconciling reported data to the trial balance, general ledger, and supporting schedules.

Updating and revising the AFR workbook will eliminate unused spreadsheets from the workbook. The revision will simplify the volume of data analyzed, allow for data to roll up in a manner that mirrors the portal format, and make way for a more comprehensive reconciliation between the agency OPEB financial information, the "Submitted" AFR, and the general ledger, trial balance, and supporting schedules. OFSS will complete the review and revisions to the

Daryl Purpera, Legislative Auditor
December 16, 2019
Page 2

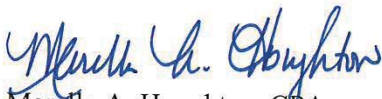
documented process for preparing OGB's AFR in sufficient time prior to beginning the process for preparing OGB's AFR for fiscal year ending June 30, 2020.

Because delays occur in receiving information from external OGB sources, OFSS is unable to complete certain aspects of the OGB AFR within the allotted time frame. As soon as OFSS becomes aware that submission of the OGB AFR will be delayed because the required information is not available, OFSS appropriately requests and obtains an extension for submitting the AFR from OSRAP. The parameters and timing for receiving actuarial data from OGB external sources are established in the contracts between OGB and the vendors. OGB has already notified the vendors of this finding, which resulted from the delay in receiving the required claims data, and has begun planning and coordinating with the vendor for receipt of this information in a more timely manner for fiscal year ending June 30, 2020. In an effort to emphasize the urgency of receiving the required information timely, OFSS will continue to coordinate with OGB in obtaining the necessary supporting documentation for preparing the OGB AFR.

The adjustments presented to OFSS that are necessary for proper presentation of the OGB financial statements in the fiscal year ending June 30, 2019 Comprehensive Annual Financial Report (CAFR) for the State of Louisiana have been accepted and made by OSRAP.

Thank you for your team's commitment to high standards and professionalism in working with OFSS and OGB during the audit. If you have any questions or need additional information, please contact Judith Jackson, Director of Financial Reporting, via email at judith.jackson@la.gov or by telephone at (225) 342-5280.

Sincerely,



Marella A. Houghton, CPA
Deputy Undersecretary

Cc: Jay Dardenne, Commissioner of Administration
Barbara Goodson, Deputy Commissioner
Desiree Honoré-Thomas, CPA, CGMA, Assistant Commissioner
Randy Davis, CPA, Assistant Commissioner
Marsha Guedry, CPA, Internal Audit Administrator
Anthony Hamilton, Audit Manager, Internal Audit
Tommy Teague, OGB Chief Executive Officer
Afranie Adomako, CPA, Director of Management and Finance
Lindsay Schexnayder, CPA, Assistant Director, OSRAP
Judith Jackson, Director of Financial Reporting

MH:bw

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

January 17, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Billing for Behavioral Health Services

Dear Mr. Purpera:

Thank you for the opportunity to respond to the reportable audit finding in the Single Audit Report for the State of Louisiana on Inadequate Controls over Billing for Behavioral Health Services. The Louisiana Department of Health (LDH) is committed to ensuring the integrity of the Medicaid program, and it appreciates the efforts of the legislative audit team toward that end.

We have reviewed the findings and provide the following response to the recommendations documented in the report.

Recommendation: LDH management should implement adequate internal controls to ensure that claims and encounters are coded correctly, which could include edit checks to deny improper billings.

LDH Response: LDH does not agree with this recommendation.

This recommendation is inconsistent with a risk-based managed care model. While federal law mandates that Medicaid MCOs be paid an actuarially sound rate, there is no federal requirement that plans pay their providers in a particular way or at a particular level. Most states elect to take a hands-off approach to provider reimbursement and claims processing by MCOs. Some states set minimum requirements, often benchmarking from fee-for-service, like Louisiana. Additionally, MCOs have the flexibility to pay their providers higher than fee for service. With provider reimbursement being among the most critical factors contributing to provider participation in MCOs, this flexibility enables MCOs to maintain an adequate network, particularly in rural areas and for provider types in short supply.

Mr. Daryl G. Purpera
January 17, 2020
Page 2

LDH holds the MCOs accountable for implementing necessary claims payment system edits, as identified in Section 17.2 of the current contracts. In order to meet these requirements, the MCOs employ a variety of edits that are not dependent on modifiers, including the use of information readily available through interfaces with their provider enrollment and service authorization data. Based on further review of the claims identified by LLA, preliminary feedback from the MCOs indicate that claims were paid correctly because information such as provider qualifications captured during provider enrollment and member's date of birth captured in their member file can be used in place of the modifier to properly pay the claim and reduce administrative burden on providers.

Further, post-payment reviews are a core component of a risk-based managed care model. Numerous reviews of behavioral health claims and encounters have been and continue to be conducted by the Surveillance and Utilization Review Subsystem Unit (SURS), the Unified Program Integrity Contractor (UPIC) and the MCOs to ensure that claims are paid appropriately. These reviews preserve flexibility for payment variances while ensuring program integrity with more depth than edit checks can provide.

It would also be inconsistent with a risk-based managed care model, and inappropriate for LDH to limit encounter acceptance to only those encounters that are in alignment with the Medicaid fee schedule. While the MCOs are required to provide all of the services listed on the Medicaid fee schedule, the fee schedule defines only the minimum services that must be provided and the minimum amount that should be paid for those services. Section 9.2 of the current contract requires MCOs to provide reimbursement for defined core benefits and services provided by an in-network provider at a rate of reimbursement that is no less than the published Medicaid fee-for-service rate in effect on the date of service or its equivalent, unless mutually agreed to by both the plan and the provider in the provider contract.

You may contact Michael Boutte, Medicaid Deputy Director, at (225) 342-0327 or via e-mail at Michael.Boutte@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

December 26, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadquate Internal Control over Healthy Louisiana Premium Payments

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 16, 2019, regarding a reportable audit finding for the Single State Audit on Healthy Louisiana premium payment mismatches with recipient eligibility types. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should identify the causes for all existing mismatches premium payments. LDH should also establish controls to ensure premium payments are made based on recipient eligibility and ensure timely adjustment when premium payments do not match eligibility due to eligibility changes after the payment.

Response:

LDH concurs with this recommendation. The primary drivers of mismatches occurring between eligibility types and premium payments is due to eligibility changes after the payment is made and overlapping enrollments, or due to changes in eligibility between when the premium payment report is generated and payment actually rendered. There will always be a need to adjust eligibility and claims and adjust reporting due to timing issues of new eligibility information received. The Center for Medicare & Medicaid Services (CMS) allows states to report additional expenditures applicable to a service period up to two years after the date of original service payment.

LDH corrected the payments by November 2019 and also modified the monthly demographic adjustment process to reduce these occurrences resulting from overlapping enrollments and changing eligibility. When LDH upgraded its eligibility system (LaMEDS), it increased the number and timeliness of eligibility changes being transmitted to the mainframe based payment system. As a result, LDH and its fiscal intermediary, DXC, implemented a corrective action in November 2019 that updated the adjustment process to include a secondary query to identify and address additional mismatches generated from updates passing through the more robust eligibility system.

Mr. Daryl G. Purpera
December 26, 2019
Page 2

Additionally, LDH is exploring options for alignment of premium payment reporting, review and disbursement. Current operations are to generate the premium payment report for review and approval on a Monday and LDH reviews and approves within 48 to 72 hours, after which payment processing occurs. During that period, eligibility can change with retro-adjustments and the payments are generated based on the approved premium report rather than the current eligibility status in LaMEDS. This timing gap sometimes causes a mismatch; however, LDH must also have adequate controls to approve premium disbursement. As a corrective action, LDH will develop a preventative or reconciliation process to ensure that premium payments align with updates in eligibility, while also allowing for some form of continued monitoring controls to be in place.

You may contact Mitzi Hochheiser, Medicaid Chief Technology Officer, at (225) 342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive, flowing style.

Cindy Rives
Undersecretary

CR/jlk

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

January 8, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Medicare Buy-In

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 26, 2019, regarding a reportable audit finding for the Single State Audit on Medicare Buy-In Variances. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should develop formal procedures to ensure Buy-In variances are addressed on a consistent and timely basis.

Response:

LDH concurs with this recommendation. The primary drivers of variances occurring between the Center for Medicare & Medicaid Services (CMS) and LDH as it pertains to Buy-In are demographic discrepancies between the two agencies. As a corrective action, LDH maintains a separate table to store this information to crosswalk with CMS data, which allows the Buy-In to start and initiates Medicare premium payments.

LDH implemented the corrective action plan using a separate table on December 13, 2019. LDH also found Buy-In segments that had previously erred out due to the demographic discrepancies and resent the corrections to CMS on December 20, 2019. LDH has received the return file and is analyzing it for any additional corrections.

You may contact Mitzi Hochheiser, Medicaid Chief Technology Officer, at (225) 342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary

CR/gt

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

October 29, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Monitoring of Abortion Claims

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated October 15, 2019, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to monitoring of abortion claims. LDH appreciates the opportunity to provide this response to your findings.

For the below mentioned reasons, LDH does not have any evidence that abortion claims that did not meet the exception criteria were paid within managed care and fee for service (FFS) based on federal requirements. However, your report highlighted some places where additional clarity could be beneficial to the process. As such, LDH will take some additional steps, outlined below, to further improve how these claims are handled.

As your office is aware, the vast majority of Medicaid services are provided through managed care contracts with Managed Care Organizations (MCOs). The contracts, specifically in Section 6.17, provide that all abortions must be prior approved before the service is rendered to ensure compliance with federal and state regulations. Further, by operation of contract language, the MCOs are restricted to providing abortions in conformity with the federal "Hyde Amendment" and only in specifically delineated circumstances. As a control in these situations, a physician must certify that these circumstances are currently present and what conditions led to that conclusion. The physician must then obtain full informed consent. The MCO contracts expressly prohibit the provision of any other abortions as an MCO benefit. These requirements are not new, and the provider community is well aware of their responsibilities in this regard.

Currently, as a mandatory reporting requirement, LDH obtains a report entitled "End of Pregnancy" from the MCOs. This report provides documentation on the number of pregnancy terminations and also provides specifics on the procedure/event that led to the termination. While this report has, to date, only been used for eligibility purposes, LDH will begin to use this report as part of its plan to improve the handling of these claims discussed below.

Mr. Daryl G. Purpera
October 29, 2019
Page 2

In managed care and FFS, auditing for compliance in this area is labor intensive. Administrative information on claims is never sufficient to establish whether an abortion was in compliance with relevant federal and state regulations. There are not diagnosis codes that precisely map to the exceptions (endangerment of life, rape, or incest) nor are their conventions on how to code abortions that are necessary due to these exceptions.

To enhance monitoring of abortion claims for compliance with federal and state regulations, LDH will take the following steps.

1. LDH will modify the “End of Pregnancy” monthly report to require the MCOs to include paid claims for abortions that conform with the Hyde Amendment. LDH will also ensure that the form captures member identifying information, the reason for the services, the date of the procedure/event, and the claim type.
2. LDH will also mandate that the MCOs provide each hard copy claim with the required supporting documentation outlined in the Medicaid Professional Services manual with the monthly report mentioned above.
3. LDH will then conduct a review of each claim, including review of the claim and the required supporting documentation. These reviews will be compared to the regular reporting to confirm their validity. If validity is not confirmed and/or it is determined that claims are paid without proper documentation/against policy, the report will be rejected and the MCOs will be directed to void any such claims.
4. With implementation of this process, LDH will conduct a retrospective review using claims/ encounters from this year and last year for induced abortion. However, complexity arises in the claims review as the procedure code does not identify the reason for the induced abortion, i.e., whether it meets Hyde Amendment criteria or not. Therefore, during this review, LDH will refine the process and look for further improvements.
5. LDH will also reach out to other state Medicaid programs to determine their compliance processes. If any “best practices” are identified, LDH will look to integrate them into the process.
6. LDH has recently assigned a Program Manager to focus on Women’s Health and be an LDH subject matter expert.
7. Effective October 1, 2019, LDH began implementation of these changes. The person responsible for this process improvement plan is Michael Boutte.

Sincerely,



Cindy Rives
Undersecretary

CR/sr

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 5, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over quarterly Federal Expenditure Reporting

Dear Mr. Purpera:


We have reviewed the above referenced audit finding and provide the following response to the recommendation documented in the report.

Recommendation: LDH should ensure that expenditures are accurately classified in the statewide accounting system and federal expenditures are reported accurately by appropriate category on the required quarterly federal reports.

LDH Response: Management concurs that, for fiscal year 2019, LDH failed to accurately capture the SUD waivers on the correct line on the Quarterly Federal Reporting report. However, there are no questionable cost as there was not a misstatement of total expenditures. The error was detected internally by LDH and the correction was made on the September 2019 report.

LDH management recognizes its responsibility of accurately reporting financials and will implement a corrective action plan that will encompass a thorough review and testing of the mapping of expenditures in the statewide accounting system. The anticipated completion date of this corrective action plan is April 30, 2020. Helen Harris, LDH Fiscal Director, is responsible for the execution and implementation of this correction action. You may contact Helen Harris, Fiscal Director, at (225) 342-4160 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,


Cindy Rives
Undersecretary

c: Pam Diez
Helen Harris
Angel Cavaretta

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

January 17, 2020

Daryl, G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, La. 70804-9397

RE: Inadequate Controls over Waiver Services Providers

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of a draft correspondence from the Louisiana Legislative Auditor (LLA) dated December 30, 2019 regarding a reportable audit finding related to waiver services that were not documented in accordance with established policies. LDH appreciates the opportunity to provide this response to your office's finding.

LLA Recommendation:

LDH should ensure all departmental policies and federal regulations for waiver services are enforced, including documentation to support claims and evidence deviations from the approved Plan of Care (POC) meet the needs of the recipient. In addition, LDH should ensure all provider manuals are updated timely.

Response:

LDH concurs with the LLA finding and recommendation.

LDH notes that these findings did not result in any negative financial impact to the State. Our review of the cited claims confirmed that all services billed and paid were appropriately authorized and delivered and that documentation did confirm service delivery. Furthermore, though the reasons for deviations from the POC were not documented according to policy, the deviations did not have negative impact on the health or welfare of the recipient.

Providers are allowed to deviate from the schedule for service delivery outlined in the waiver POC if those deviations are agreed to or at the request of the participant and assure that the needs of the participant are met. The reasons for deviation should be documented and POCs updated if the deviation is ongoing and not temporary in nature. To assure that services are being delivered in accordance with participant needs and preferences, all recipients of New Opportunities Waiver (NOW), Residential Options Waivers (ROW) and Community Choices Waiver (CCW) are contacted monthly, face-to-face or by phone, by their Support Coordination Agency. The participant, their responsible

Mr. Daryl G. Purpera
January 17, 2020
Page 2

representative(s) and/or their legal guardian is asked about service delivery; and if they are unhappy about the services being provided or deviations in their schedule, this is reported to their support coordinator, the Local Governing Entity (LGE) or the OAAS Regional Office.

The recent implementation of Electronic Visit Verification (EVV) provides an additional tool for monitoring the timing of service delivery and significantly reduces the risk of incorrect or fraudulent billing.

LDH will provide trainings to providers and Support Coordination Agencies at the quarterly trainings throughout the state by 08/31/2020 in regards to the documentation requirements (e.g. progress notes documentation, documenting when a worker deviates from the recipient's POC, etc.).

LDH will also meet with the providers that were identified in this audit to provide one-on-one training regarding the documentation issues stated in this audit finding.

Recommendation:

LDH should ensure all provider manuals are updated timely.

Response:

LDH concurs with the LLA that the NOW and ROW manuals should be updated timely. The manuals will be updated to reflect the implementation of EVV, and the requirements of the documentation needed. This will be completed by 06/30/2020.

You may contact Julie Foster Hagan, Assistant Secretary OCDD, at (225)-342-8765 or via e-mail at Julie.Hagan@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

CR/vb/ap

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

December 26, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 16, 2019, regarding a reportable audit finding for the Single State Audit on use of tax data for MAGI-based eligibility decisions. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should design and implement adequate internal control to ensure and document accurate MAGI-based eligibility determinations. In addition, LDH should consider using federal tax data to verify critical Medicaid and LaCHIP eligibility factors that cannot be verified by other electronic sources.

Response:

LDH concurs in part with this recommendation. LDH has adequate controls over MAGI-based eligibility determinations due to the new eligibility system, LaMEDS, using multiple electronic data sources for verification, which it documents through an extensive audit trail. Additionally, in October 2019, LDH began using federal tax information (FTI) in a post-eligibility review process where there is a significant discrepancy between income reported for eligibility and income reported for federal tax purposes.

Though LDH submitted multiple plans for use of FTI in the eligibility process through LaMEDS to the Internal Revenue Service (IRS) in order to begin use in May 2019, all were rejected for potential security concerns, which delayed implementation. A final solution was approved for use of FTI in a separate secure environment outside LaMEDS, and as of June 23, 2019, LDH began receiving FTI. Due to the lengthy processing of required background checks and installing the building requirements for

Mr. Daryl G. Purpera
December 26, 2019
Page 2

the secure workspace in which Medicaid staff can view and work with FTI, actual review of the FTI data actually started in October 2019.

Putting the FTI data into LaMEDS itself will not be approved by the IRS without ending the current audit trail on income sources currently built into LaMEDS. This was a major improvement with the new system, which not only helps LDH to better serve our members and make correct eligibility decisions but also assists the auditor in its audit function. Since removing this audit trail in LaMEDS is impractical, LDH commits to working with the auditor on building regular statistical data reports on FTI, which do not violate LDH's IRS agreement and are in compliance with law, that the auditor can use for review. Additionally, LDH has previously provided design documentation on the separate FTI environment and will continue to provide its post-eligibility review process documentation to address concerns over inadequate controls in the MAGI-based eligibility determinations. Going forward, LDH will also investigate procedures in collaboration with the auditor to address its audit scope limitation relative to FTI.

You may contact Tara LeBlanc, Medicaid Deputy Director for Eligibility, at (225) 219-2329 or via e-mail at Tara.Leblanc@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

CR/jlk

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

October 29, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance on Managed Care Premium Payments

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated October 15, 2019, regarding a reportable audit finding related to Managed Care Premium Payments. LDH appreciates the opportunity to provide this response to your office's findings.

LDH does not dispute the dates of the relevant premium payments, the rates used to make said payments, or the dates of contract amendment approvals; however, LDH does not concur with the characterization that the rates used were inappropriate or any inference that the premium payments were improper or out of compliance. In order to fully understand LDH's position, it will prove useful to provide an overview of the managed care payment process as required by federal regulations.

In pertinent part, federal regulations governing Medicaid managed care can be found in Title 42, Part 438, of the Code of Federal Regulations. In regards to payment, the over-riding principal is that payments to participating Managed Care Organizations (MCOs) must be actuarially sound. As provided for in federal regulation, these rates must be projected to provide for all reasonable, appropriate, and attainable costs that are required under the terms of the contract and for the time period specified in the terms of the contract. For all time periods mentioned in the reportable finding, LDH is of the opinion that the per member, per month rates (PMPMs) were rates that were certified as actuarially sound by LDH's contracted actuaries.

In regards to the first finding, it is correct that LDH made premium payments in July 2018, for May 2018. It is also true that Contract Amendment 14 was not signed fully until October 2018, then submitted to the Office of State Procurement (OSP). However, the premium payments that were made were premiums that were certified as actuarially sound rates. If the rates were eventually not approved, LDH represents that it would have adjusted the payments accordingly. At this stage, LDH was simply trying to provide for PMPM payments at the rate that Mercer, its actuary, had certified as sound. This explanation also applies to the second finding.

Mr. Daryl G. Purpera
October 29, 2019
Page 2

In regards to the third and fourth bullets, the actions and dates contained therein are accurate. While it is true that the rate certifications in Amendment 15 and 16 were valid through January 2019 and March 2019 respectively, these rates did represent the latest actuarially sound rates in the amendments approved by OSP. Further, pursuant to its contract with the MCOs, LDH had a legal obligation to make a PMPM payment in order to remain in contract compliance. Thus, LDH had a choice of either paying the latest actuarially sound rate that was approved by OSP or paying the latest Mercer-approved rate as above. As detailed in your findings, LDH did in fact adjust the February and April payments based on future approvals. LDH does not agree that the prior payments were inappropriate rates.

In closing, there was no fiscal impact as a result of these actions and it is the position of LDH that we will always be faced with this issue due to the lag between the rate certification period end and OSP/CMS approval of the new certified rates. The situation and lag will intensify in cases of multiple amendments throughout the contract year. Thus, it is the opinion of LDH that this is an inevitable part of the process in setting managed care per member per month payments.

Sincerely,



Cindy Rives
Undersecretary

CR/sr

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 2, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Managed Care Provider Enrollment Requirement

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated November 15, 2019, regarding a reportable audit finding related to Managed Care Provider Enrollment. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should ensure that all providers are screened, enrolled, and monitored as required by federal regulations.

Response:

LDH concurs with your finding that LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. LDH has negotiated a contract with Verisys Corporation for the enrollment and screening of all managed care providers, as well as enrollment, re-validation and screening of all fee-for-service providers. We anticipate that the new enrollment system will go live early in FY 21 and that enrollment of providers should be completed well before the end of FY 21. We continue to keep CMS informed of our progress toward implementation of the new system.

LDH currently collects provider information from the MCOs including name, specialty, date of birth, social security number, and state license or certification number on all providers enrolled with the MCOs. This data is compared to the USDHHS-OIG List of Excluded Individuals/Entities (LEIE) on a monthly basis to ensure that excluded individuals/entities are not enrolled with the Managed Care Providers. Encounter data from the managed care organizations is compared to the System for Award Management (SAM) database for excluded companies or individuals on a quarterly basis. LDH is exploring other options to ensure that payments for services provided to Medicaid recipients are not made to individuals or entities that are prohibited by law from receiving such payments.

Mr. Daryl G. Purpera
December 2, 2019
Page 2

You may contact Virginia Brandt, Compliance Officer at (225) 219-3454 or via e-mail at Virginia.brandt@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive style.

Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 6, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Prenatal Service Third-Party Liability Requirements

Dear Mr. Purpera:

On behalf of the Louisiana Department of Health (LDH), I hereby acknowledge receipt of your correspondence dated November 25, 2019, related to a reportable audit finding for LDH. Specifically, the reportable finding was related to LDH controls to ensure compliance with CMS Third-party Liability (TPL) requirements for prenatal and pregnancy related services. Further, the finding expressed your office's opinion that, as a result of LDH's alleged lack of controls, Medicaid and LaCHIP programs may have paid full or partial claims that were the responsibility of other payers. LDH appreciates this opportunity to respond to the reportable finding and will address it specifically below.

LDH concurs in part with this finding. While it is true that United States Code was amended in this area to require "cost avoidance" instead of "pay and chase", the implementing Code of Federal Regulations (CFR) provision has not been updated. Further, the Centers for Medicare and Medicaid Services (CMS), LDH's federal regulator, released guidance on November 14, 2019 regarding implementing "cost avoidance" in this area. Finally, the LDH contracts with the Medicaid Managed Care Organizations (MCOs), as well as, the current Medicaid State Plan which is required for LDH to claim federal funds, refers to the CFR provisions, requiring compliance therewith.

In regards to Medicaid managed care, LDH, per contracts with Medicaid MCOs, is required to pay per member, per month capitation payments for Medicaid eligible enrollees. This capitation payment is contractually required regardless of whether the enrollee seeks covered services. Thus, it is the position of LDH that the capitation payments made were proper. Finally, after discussions with LDH's actuary, the possibility of TPL is factored into the calculations of the above-mentioned capitation payments¹.

¹ While potentially not relevant to the issue at hand, LDH does not consent to the characterization of the maternity "kick" payments as CMS defined "supplemental" payments

Mr. Daryl G. Purpera
December 6, 2019
Page 2

LDH does plan to immediately update the relevant State Plan provisions, through the amendment process. LDH will also revise the current fee for service procedures and amend the MCO contracts to be consistent with the guidance provided by our federal regulators. Also, in order to fully close the loop, La. R.S. 46:446.3 would also need to be amended to be consistent with the new federal law, although LDH does not need this statutory change in order to implement the new federal requirement.

You may contact Mitzi Hochheiser, Medicaid Deputy Director, at (225)342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 5, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Provider Revalidation and Screening Requirements

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated November 21, 2019, regarding a reportable audit finding related to Provider Revalidation and Screening Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Recommendation:

LDH should ensure that all providers are screened based on categorical risk level upon initial enrollment, re-enrollment, and revalidation of enrollment as required by federal regulations. Also, LDH should perform revalidation of enrollment on all providers at least every five years. In addition, LDH should ensure all required databases are checked at least monthly.

Response:

LDH concurs with your finding that LDH did not perform five-year revalidations and has not screened previously enrolled providers based on categorical risk of fraud, waste or abuse. LDH also concurs with your finding that required monthly SAM database checks have not been performed. LDH has negotiated a contract with Verisys Corporation for the enrollment and screening of all fee-for-service providers, as well as the enrollment and screening of all Managed Care Providers. We anticipate that the new enrollment system will go live early in FY 21 and that enrollment of providers should be completed well before the end of FY 21. We continue to keep CMS informed of our progress toward implementation of the new system.

LDH does wish to point out that although SAM database checks have not been performed on a monthly basis for all providers, quarterly SAM database checks have been completed for those providers who have received payments from LDH and/or the Managed Care Organizations. LDH is currently exploring other options to ensure that payments for services provided to Medicaid recipients are not made to individuals or entities that are prohibited by law from receiving such payments.

Mr. Daryl G. Purpera
December 2, 2019
Page 2

You may contact Virginia Brandt, Compliance Officer at (225) 219-3454 or via e-mail at Virginia.brandt@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives". The signature is written in a cursive style.

Cindy Rives
Undersecretary

CR/vb

John Bel Edwards
GOVERNOR



Rebekah E. Gee MD, MPH
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 5, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Third-Party Liability Assignment

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated November 21, 2019, to Dr. Rebekah Gee, Secretary of LDH regarding a reportable audit finding. Specifically, this audit finding related to LDH's alleged non-compliance with Third-party liability (TPL) assignment and alleges that this finding has been repeated for three consecutive years. As always, LDH appreciates the opportunity to respond to this reportable finding by your office.

At the outset, LDH wants to make it clear that it is of the opinion that persons who applied for Medicaid electronically under the "pre-LaMeds system" did in fact receive notification of assignment of rights to third party benefits that satisfies the requirements of 42 CFR 433.146. This was accomplished via inclusion of such language in the online application and the applicants' acknowledgement thereof. However, LDH does understand that the LLA is of the opinion that proof of notification must be maintained in each recipient file. LDH CONCURS that this was not done prior to the implementation of the LaMeds electronic application and LDH did not take actions to remedy the lack of documentation in the file retroactively. In order to remedy this and cover the retroactive period, LDH's Plan of Correction (POC) involves including the proper notification language as required by the Code of Federal Regulations in upcoming Decision Letters for all approvals and renewals, which each Medicaid recipient will receive, at least, annually. LDH will then insure that such proof will be placed in the individual eligibility files. This POC will be implemented as soon as the contractual process with our vendor allows. Please be aware that this process will also be followed in the Children's Health Insurance Program (LaCHIP).

Erin Campbell, Interim Medicaid Director, is responsible for the implementation of this corrective action. You may contact her at (225)342-9767 or via email at Erin.Campbell@la.gov with any questions about this matter.

Sincerely,

Cindy Rives
Undersecretary

John Bel Edwards
GOVERNOR



Stephen Russo
INTERIM SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

February 5, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Single State Audit on Weaknesses in Controls over LaMEDS

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 30, 2020, regarding a reportable audit finding for the Single State Audit on Weaknesses in Controls over LaMEDS. LDH appreciates the opportunity to provide this response to your office's findings.

Finding:

LDH did not follow established procedures for user access control and lacked monitoring procedures for reviewing user access, override logs, audit logs, and underlying database changes.

Recommendation: Management should immediately disable a separating employee's access and hold supervisors responsible for requesting removal; perform user access reviews at least bi-annually and update all changes a result of the reviews; establish procedures for monitoring non-LDH contract employees, and establish procedures for reviewing user access, override, logs, and audit logs.

Response:

LDH partially concurs with these overall findings, as noted below.

- LDH concurs with the finding regarding removal of separated employees. Processes are in place to remove systems access for separated employees. These processes are outlined in the off boarding procedures for all outgoing LDH employees. This is not LaMEDS-specific guidance, but general guidance for access to all LDH systems. Supervisors are required to follow onboarding and off boarding procedures in their annual Performance Evaluation Planning document. To ensure future compliance, LDH will send reminders to all staff and revisit training efforts around off boarding employees by the end of February 2020. Additionally, LDH is exploring processes with the Office of Technology Services (OTS) to automate employee deactivation in LaMEDS with other systems deactivation at separation, as well as a new process whereby LDH generates lists of separated employees on a regular cadence for review and processing.

Mr. Daryl G. Purpera
February 5, 2020
Page 2

- LDH does not concur with the finding regarding user access review. CMS requires that LDH conduct an annual review. For LaMEDS, the annual review would be performed in November 2019, one year post go-live, and not in state fiscal year 2019. The annual review is currently in progress, though it was initially delayed due to the recent ransomware attacks in November 2019. However, as an extra measure, LDH also did an informal review in early 2019.
- LDH concurs with the finding that we lacked a process of tracking non-LDH contract employees access to LaMEDS. Currently, LDH employee information is captured in the Active Directory (AD). Supervisors are responsible for updates to the AD at onboarding. Currently, the AD does not capture information to denote who is a contractor. As part of a corrective action measure, LDH is working with the OTS to create an indicator for contractors. Once this is in place, LDH will train supervisory staff to incorporate the contractor indication step into onboarding of new employees.
- LDH concurs with monitoring overrides in LaMEDS. Corrective action will be taken to formalize a process for monitoring by the end of February 2020. This will incorporate a review of 5% of non-appeals overrides, and the maintenance of the records of these findings.
- LDH cannot respond to the finding regarding the monitoring of audit logs and underlying database changes as written without further specificity. CMS guidance does not require review of all audit logs and database changes. Since specific logs were not identified in the audit, LDH is unable to address particular issues. Such broad based monitoring is not standard industry practice in the absence of greater specificity. LDH is committed to working with the auditor to clarify any particular area for improvement.

Finding:

LDH lacked a formal process for monitoring and timely resolving logged interface errors.

Recommendation: LDH should establish formal procedures for monitoring interface errors.

Response:

LDH partially concurs with this finding. There is a formal process for error standardization in the 1.045 Detailed Design Specification Document for LaMEDS at section 4.4. It contains steps for particular errors. As a result, LDH system section staff work all daily batch file exceptions that fall out due to interface errors. This includes but is not limited to Medicaid Management Information System (MMIS) errors, State Data Exchange (SDX) errors, BENDEX errors, etc. OTS, and their contractor Deloitte, are responsible for monitoring and responding to all other real-time interface errors that get logged (e.g., LA Automated Management Information System, TALX – The Work Number, Louisiana Workforce Commission, etc.). However, these procedures will be reviewed for consideration of additional detail that would further mitigate inconsistent application and improve eligibility verification accuracy.

Finding:

The agreement between LDH and OTS did not provide for availability monitoring of hardware and software managed and supported by OTS.

Mr. Daryl G. Purpera
February 5, 2020
Page 3

Recommendation: LDH should update its agreement with OTS to require availability metrics and obtain and monitor achievement of agreed upon availability levels.

Response:

LDH concurs in part with this finding. Inclusion of Service Level Agreements (SLA) into the Memorandum of Understanding (MOU) would require these metrics to be included for all systems under LDH, many of which are evolving over time and do not have the same availability and monitoring metrics. Any agreements should be established at an operational level, by system and program. LDH and OTS will review program operational documentation for inclusion of metrics for availability monitoring and establishment of a ready action plan for accountability by March 31, 2020.

You may contact Mitzi Hochheiser, Medicaid Chief Technology Officer, at (225) 342-8935 or via e-mail at Mitzi.Hochheiser@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

Enclosure [1]

CR/gt

JOHN BEL EDWARDS, Governor

Office of Juvenile Justice



JAMES BUECHE, PH.D, Deputy Secretary

December 6, 2019

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

Please allow this to serve as the official response for both the Management Letter and the Single Audit Report in reference to the finding concerning Noncompliance and Control Weakness Relating to Foster Care Billings.

The Office of Juvenile Justice (OJJ) does concur with the finding. The agency has a responsibility for ensuring that the Foster Care maintenance invoices are properly reviewed and contain only allowable expenses. In doing so, the agency must ensure that the Department of Public Safety's (DPS) Accounting Section as well as the receiving agency, the Department of Children and Family Services (DCFS), are aware of any changes related to the programs in which it seeks reimbursement for. This did not occur after there were rate changes resulting from a recent advertisement and Request for Proposals.

Effective immediately, the Undersecretary, Garry T. Williams, will ensure changes in rates are communicated to the DPS Accounting Section. Wayne Tedesco, in the DPS-Accounting Section, will ensure the billing document, which is submitted to the DCFS for reimbursement, contains the current rates for all providers. In addition, the Program Specialists and the Program Manager, Karli Pullard, will ensure that the Provider Invoices reflect the contracted rate and seek payment for the proper number of days. The agency will also communicate with the DCFS to discuss processes and seek feedback on any additional safeguards and back up documentation that can be put in place or provided.

Sincerely

A handwritten signature in blue ink that reads "Garry T. Williams".

Garry T. Williams
Undersecretary



Finance & Administration

January 28, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dr. Mr. Purpera:

In conjunction with the legislative audit of LSU, Sponsored Program Accounting (SPA) concurs with the repeat finding concerning Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements due to a 2 year corrective action plan.

Finding:

Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements

Response to Finding:

In FY 2018, LSU began work to track and monitor key personnel on an annual basis. However, the corrective action plan required creating new data fields and reports in our accounting software system. During April 2019 (FY19), SPA was able to go live with these data fields and began the data entry to populate the information for tracking. During FY 2020, LSU has continued the progress of data entry in the data fields and is on track to have the corrective action plan fully implemented by June 30, 2020.

Persons Responsible:

Jaime Estave, Director of Sponsored Program Accounting, LSU A&M and LSU Ag Center
Jan Bernath, Director of Accounting Services, LSU Ag Center

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel T. Layzell", is written over a faint, larger version of the same signature.

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Finance & Administration

January 28, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dr. Mr. Purpera:

Louisiana State University and Related Campuses (LSU) concurs with the finding regarding the noncompliance with Federal Procurement Standards.

Finding:

Noncompliance with Federal Procurement Standards

Response to Finding:

LSU obtained an exemption from Department of Health and Human Services effective September 25, 2019, that allows LSU and Related Campuses (LSU) to use the micro-purchase threshold of \$50,000 allowing us to remain consistent with state law and the University Pilot Procurement Code, LAC 34: XIII Chapters 3-25, (UPPC).

As recommended, LSU is assessing the current policy to ensure compliance with Uniform Guidance and the UPPC. If necessary, corrective measures or changes to existing policies will be in effect no later than the start of federal fiscal year 2021 (October 1, 2020).

Persons Responsible:

Sally McKechnie, Assistant Vice President for Procurement & Property Management, LSU A&M (CPO)
Jan Bernath, Director of Accounting Services, LSU Ag Center
Monica Mougeot, Director of Fiscal Operations, Pennington Biomedical Research Center

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel T. Layzell", is written over a faint, larger version of the same signature.

Daniel T. Layzell
Executive Vice President for Finance and Administration/CFO



Health Sciences Center
Administration and Finance
1501 Kings Highway
P.O. Box 33932
Shreveport, LA 71130-3932
O 318-675-6001
F 318-675-8412
www.lsuhsctshreveport.edu

February 14, 2020

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2019

**LSU Health Sciences Center in Shreveport
Research and Development Cluster
Management Letter and Single Audit Report**

Dear Mr. Purpera,

LSU Health Sciences Center in Shreveport is in receipt of the following audit finding:

“Weakness in Controls with Special Tests and Provisions Requirements”

LSUHSC-S partially concurs with the finding. The internal documentation -- time and effort certification report -- of the key personnel’s effort did not agree to the report submitted to the federal grantor. However, the effort reflected on the report to the federal grantor was correct, and because there were no changes in % of effort associated with this award, prior approval from the federal grantor was not required.

LSUHSC-S does concur with the recommendation that management should utilize the time & effort certifications to monitor changes in effort for key personnel and obtain written approval from the federal grantor for changes that exceed the thresholds in federal regulations.

Action Plan:

The institution is committed to the following:

- (1) finalizing and implementing formal training with the departments completing the time and effort certification reports. The completed reports will be distributed to both offices of grants accounting and grants administration for further review and additional training with the departments as necessary

Anticipated Completion Date for Action Plan: September 1, 2020 and forward

Name of Contact(s) Responsible for Action Plan:

Sheila Faour, CFO

Steven McAlister, Associate Director of Accounting Services

Bill Haacker, Assistant Director of Grants Accounting

Annella Nelson, Vice Chancellor of Research Development

Tracy Calvert, Director of OSPTT

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Jeff Reynolds', with a large, stylized flourish at the end.

W. Jeff Reynolds

Vice Chancellor of Administration and Finance



Health Sciences Center

Administration and Finance

1501 Kings Highway
P.O. Box 33932
Shreveport, LA 71130-3932

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February 14, 2020

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2019

**LSU Health Sciences Center in Shreveport
Research and Development Cluster
Management Letter and Single Audit Report**

Dear Mr. Purpera,

LSU Health Sciences Center in Shreveport is in receipt of the following audit finding:

“Weaknesses in Controls Over Federal Research and Development Expenses”

LSUHSC-S concurs with the recommendation that management should monitor time & attendance records and time & effort certification reports completed by the departments to enforce the internal policies established and to ensure compliance with federal documentation requirements.

Action Plan:

The institution is committed to the following:

- (1) hiring an employee in the division of payroll to conduct training and review time and attendance records (time detail reports) with all departments to ensure compliance
- (2) finalizing and implementing formal training with the departments completing the time and effort certification reports. The completed reports will be distributed to both offices of grants accounting and grants administration for further review and additional training with the departments as necessary

Anticipated Completion Date for Action Plan: September 1, 2020 and forward

Name of Contact(s) Responsible for Action Plan:

Sheila Faour, CFO

Steven McAlister, Associate Director of Accounting Services

Bill Haacker, Assistant Director of Grants Accounting

Annella Nelson, Vice Chancellor of Research Development

Tracy Calvert, Director of OSPTT

If you have any questions or need additional information, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Jeff Reynolds', with a large, stylized flourish at the end.

W. Jeff Reynolds

Vice Chancellor of Administration and Finance



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(F) 225-342-4528
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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

December 10, 2019

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 709804-9397

RE: LWC Response to Legislative Audit Finding - Inadequate Source Code Escrow Agreement

The Louisiana Workforce Commission (LWC) concurs with the finding. The Geographic Solutions, Inc. (GSI) contract was amended during 2017 to include an escrow clause to require that the source code be placed in possession with a third party vendor. However, in 2018 the audit finding concluded that the amendment should include a provision for the inclusion of infrastructure, such as computer hardware and other systems that might be required for execution of the source code. This requirement essentially mandates that LWC completely replicate the HIRE system for testing purposes and the hardware and licensing costs are well over \$625,000, which appears to be excessive as funding for unemployment insurance administration continues to decline.

Negotiations with GSI continue in an effort to find a reasonably priced solution to create a separate production environment to be used in the event of a default by GSI. Additionally, LWC will continue to work with GSI, Inc., other third party vendors, other states that have invested in GSI's product, United States Department of Labor, and the Office of Technology Services to identify other potential solutions that appropriately balances the risk imposed versus the cost of mitigating it.

Sincerely,

A handwritten signature in blue ink that reads "Bennett Soulier".

Bennett Soulier
Undersecretary



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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Secretary

December 16, 2019

Daryl G. Purpera, CPA CFE
Legislative Auditor
1600 North Third Street
Box 94397
Baton Rouge, LA 70804-9397

RE: LWC Response to Legislative Audit Finding – Noncompliance with Subrecipient Monitoring Requirements

Dear Mr. Purpera,

The Louisiana Workforce Commission (LWC) concurs with the finding.

Corrective Action: LWC is reconstructing the monitoring process for the Workforce Innovation and Opportunity Act (WIOA) and is currently developing tools that will serve to document the monitoring activities required. Onsite monitoring of all subrecipients and issued reports will be completed no later than April 30, 2020. In addition, staff will be properly trained in the application and use of the tools to ensure that effective monitoring of the fifteen recipients is conducted in accordance with federal laws and regulations and that all work performed is properly documented in supporting records.

LWC also determined that all fifteen sub recipients submitted their required audits to the Legislative Auditor within nine months of the end of their fiscal year. These reports were publicly issued by the Legislative Auditor; unfortunately, they were not all submitted to LWC as timely, even after repeated requests for the reports. LWC will begin to use the Legislative Auditor's database to obtain and review these reports in the future when they are not submitted to LWC as required by the grant provisions. LWC will review these reports to ensure that the reports do not include issues that impact the use of WIOA funds.

If you have any questions or need additional information concerning this corrective action, please feel free to contact Harlen Henegar at hhenegar@lwc.la.gov or (225) 223-7479.

Sincerely,

Ava Dejoie
Secretary



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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

December 13, 2019

Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70980-9397

RE: LWC Response to Legislative Audit Finding – Weak Security Controls

We concur with the finding that the Louisiana Workforce Commission (LWC) has not established responsibilities for monitoring Office of Information Services (OTS) employees with access to LWC systems. OTS has statutory authority over all information technology services for the state and is charged with managing all IT systems and services. While LWC may raise issues with regard to access to LWC systems, we have no legal authority or control over OTS assigning personnel administrative rights to LWC systems that are in their possession and control. However, LWC will create a written procedure to monitor employees who have access to the UI mainframe and LaWats systems. This procedure will require a quarterly report that will generate a list of all users that have been granted membership to an access control group and internal application level permissions to ensure that all access is authorized. This procedure will be complete by 12/31/2019 and monitoring will begin in January 2020.

LWC is also working closely with OTS to resolve other security issues within their realm of responsibilities.

If you have any questions or need additional information, please contact me at 225-342-3110.

Sincerely,

A handwritten signature in blue ink that reads "Bennett Soulier".

Bennett Soulier
Undersecretary

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

December 12, 2019

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Louisiana Department of Revenue's (LDR) Response to Bank Management System Refund Issue

Dear Mr. Purpera:

This correspondence serves as the LDR's official response to the finding referred to above. Key points in the summation supporting the Louisiana Legislative Auditor's (LLA) finding will be addressed to provide perspective as it relates to our position on the issue(s). Basically, we **do not concur** with the finding and submit the following information in support of our position:

The process of monitoring and releasing the direct deposit files in question was the sole responsibility of the Division of Administration - Office of Technology Services (DOA-OTS). As such, the process in question should be evaluated as a component of the LLA's audit of the DOA-OTS. LDR did not have a role in approving the direct deposit files for release to the bank.

In an effort to prevent this from happening again, LDR and OTS have implemented additional reviews, approvals and segregation of duties as enhancements to the process. The process in question has been improved by adding the following procedures:

- An email will be sent to all stakeholders with the counts of the files scheduled to go to the bank as compared to the total sent daily with the refunds generated total out of the job stream.
- LDR will approve the release of the file to the bank via email until such time that authority is given to log into Chase's Infodex system and release the daily file.
 - Any discrepancy in the comparison counts will initiate an escalation to all stakeholders for research and a final decision as to how to proceed.

Contributing to a better quality of life.

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Telephone (225) 219-4059 • Fax (225) 219-2114
www.revenue.louisiana.gov

Letter to: Daryl Purpera, CPA, CFE
Re: Duplicate Individual Income Tax Refunds
December 12, 2019
Page 2 of 2

- Manual review of the directories is performed.
- The release of the refund files to the bank has been removed from the DOA-OTS and is now being performed by the Department after a reconciliation of totals of the file created by the job stream and totals of the file created by the Bank Management System (BMS).
- A job step has been added to the BMS to search for duplicate file names in the archive folder. If a duplicate file name is identified, an exception will be thrown and research performed on the duplicate file.

LDR and DOA-OTS management and staff are committed to continuously evaluating and improving our processes in an effort to safeguard taxpayer data and protect the State's resources. LDR's authority to adopt rules and regulations to administer individual income tax is not at issue. In addition, it would be inappropriate to address the internal operations of the tax processing and bank management software in the regulatory domain as implied in the finding. The comment to that effect in the LLA finding is misplaced. Further, the controls over the processing of the refunds by LDR is not in question or impacted. The LLA has conflated the separate issue of releasing a payment file to the bank with the very detailed and methodical process employed by LDR in reviewing and approving individual income tax refunds. There were no errors in the latter process nor a lack of effective controls in place.

We will continue to evaluate other recommendations mentioned in your report and make the necessary adjustments as warranted by our analysis.

Clarence Lymon, Undersecretary, is the person responsible for collaborating with OTS on this matter.

Sincerely,



Kimberly Lewis Robinson
Secretary

cc: C. Lymon

Office of Technology Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 20, 2019

Daryl G. Purpera, CPA CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

RE: LDR – Duplicate Individual Tax Refunds

Dear Mr. Purpera,

We received the reportable audit finding captioned above, dated December 17, 2019, resulting from an audit of Louisiana Department of Revenue (LDR) in which the Office of Technology Services was named as being the “sole responsible party” for this release of duplicate tax refunds.

While OTS acknowledges their part in the duplicate tax refunds having been generated, this responsibility was shared with LDR. The lack of institutional control by LDR over tax refunds has since been corrected as of May 2019. A root cause analysis was conducted and a new process was established which addresses additional reviews, approvals and separation of duties to ensure that this does not happen again. The responsibility for approving financial transactions has been appropriately given back to the agency.

We thank you for the opportunity to respond to this finding and consider this issue resolved.

Sincerely,

A handwritten signature in blue ink that reads "Richard Howze".

Richard “Dickie” Howze
Chief Information Officer
Office of Technology Services

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

December 11, 2019

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Louisiana Department of Revenue's (LDR) Response to Inadequate Preparation of the Annual Fiscal Report

Dear Mr. Purpera:

This correspondence serves as the LDR's official response to the finding referred to above. Key points in the summation supporting the Louisiana Legislative Auditor's (LLA) finding will be addressed to provide perspective as it relates to our position on the issue(s). Basically, we **concur in part** with the finding and submit the following information for contextual purposes:

As stated in your analysis, gross receivables were understated by \$34.4 million or 2.2 percent. This error did occur as a result of our reliance on reports that had not been used for AFR preparation purposes in the past. However, it is our position that agency personnel acquired adequate knowledge and understanding of the information contained in the reports prior to relying on them for AFR compilation purposes. In fact, these reports had been tested for at least two years prior to utilizing them for this purpose. We accept full responsibility for the oversight and have made the necessary revisions in our data compilation and validation processes to ensure this does not occur in the future.

In consultation with the LLA, LDR has agreed to change the methodology utilized in determining the allowance for uncollectible receivables. Our **concurrence in part** is due primarily to the LLA's characterization that "LDR did not have an adequate process for estimating uncollectible accounts". For financial statement preparation and presentation purposes, there are two widely-recognized methods used in accounting for uncollectible accounts: (1) the Direct Write-off Method and (2) the Allowance Method. The direct write-off method is used when there is less emphasis placed on this method's impact on the income statement and balance sheet. Conversely, the allowance method is usually used because it provides a better matching of expenses and revenues on the income statement and ensures that receivables are stated at their

Contributing to a better quality of life.

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www.revenue.louisiana.gov

Letter to: Daryl Purpera, CPA, CFE
Re: Inadequate Preparation of the Annual Fiscal Report
December 11, 2019
Page 2 of 2

cash realizable value on the balance sheet. Immediately, one can ascertain the methodology most important and useful when considering the type of entity for which the financial statements are prepared. The methodology utilized is commonly determined by management of the entity in question and factors important to stakeholders are of primary importance when making that determination. For more than 15 years, LDR utilized the direct write-off method for determining its allowance for doubtful accounts. During this time, the Louisiana Legislature provided numerous enforcement tools for collection of delinquent accounts. These tools allowed for a lengthier collection period for unpaid taxes. As a result, fewer accounts were designated as uncollectible due to the lengthened assessment and evaluation period. In summary, LDR disagrees with the LLA's characterization of its use of the direct write-off method as being inadequate.


As mentioned herein, LDR in conference with the LLA has agreed to a new methodology for determining the allowance amount related to the qualified component of accounts receivable. This new method involves utilizing the LDR's new accounts receivable reports along with a minimum 5-year historical data collection assessment for determining the allowance account. As more data analytics tool become available as a result of anticipated upgrades to its integrated tax processing system, DELTA, LDR management will continue to evaluate these and other processes.

LDR management understands and fully accepts the responsibility and expectations as enacted per Louisiana Revised Statute 39:79. Management will continue its efforts to continuously improve the knowledge of staff and internal controls regarding processes and financial reporting.

We will continue to evaluate other recommendations mentioned in your report and make the necessary adjustments as warranted by our analysis. In addition, we welcome and appreciate your participation and partnership currently and in the future.

Clarence Lymon, Undersecretary, is the person responsible for implementing the corrective actions discussed above.

Sincerely,



Kimberly Lewis Robinson
Secretary

cc: C. Lymon



October 14, 2019

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Inaccurate Controls over Reporting Loan Program Information
in the Schedule of Expenditures of Federal Awards

Dear Mr. Purpera:

I am in receipt of a letter dated September 30, 2019 from Edward Martin, Audit Manager, regarding an audit finding related to inaccurate controls over reporting loan program information in the schedule of expenditures of federal awards. The University concurs in part with this finding.

The Schedule of Expenditures of Federal Awards (SEFA) is comprised of all federal awards received and expended by the University. The Office of Statewide Reporting and Accounting Policy (OSRAP) requires that the University prepare the SEFA in compliance with federal regulations and OSRAP guidance. As a part of these instructions, the University must prepare the Loan Program Information Schedule which, at the state level, is included as a note to the SEFA. Specific to the finding, the University offers the following:

- The University's SEFA is correct as reported to OSRAP. The inclusion of Federal Direct Loans on the Loan Program Information Schedule would not have caused the SEFA, and more specifically Note E, to be incorrectly reported in the State's Single Audit report because Note E excludes the Federal Direct Loan program. In other words, because the amount of Federal Direct Loans are not included in Note E, the incorrect inclusion of the Federal Direct Loans in the Loan Program Information Schedule is an error that does not affect the accuracy of the SEFA.
- The incorrectly reported amount related to the Federal Perkins Loan program is the result of a keying error. The University inadvertently included the value of the awards expended under the loan program instead of the year-end balance. The supporting documentation had the correctly calculated year-end balance.

Since the incorrectly reported amounts would not have caused a misstatement of the SEFA, and would have no material impact on Note E as previously stated, the University does not concur that this should be a reportable finding. The University recognizes that the SEFA, including all schedules, should be correct and will strengthen the documentation of the SEFA preparation and review processes. The University's Controller will be responsible for ensuring the implementation of these improved controls.

If you have any questions or need additional information, please feel free to contact me at (985)549-2282.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Sam Domiano', is written over a light blue horizontal line.

Sam Domiano
Vice President for Administration & Finance



March 3, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Overpayment of Student Financial Assistance

Dear Mr. Purpera:

I am in receipt of a letter dated February 20, 2020 from Edward Martin, Audit Manager, regarding an audit finding related to overpayments of student financial assistance. The University concurs with this finding.

The University agrees that sufficient controls were not in place to ensure students were eligible to receive student financial assistance. Specifically, controls were not in place to ensure aggregate loan limits were not exceeded which may cause students to be ineligible for financial aid. When the issue was initially identified, the University worked diligently to identify students enrolled in the Fall 2019 semester who were potentially impacted. As such, and as noted in the report, the University returned \$29,898 in student loans allowing currently enrolled students to regain eligibility for the Fall 2019 semester.

The University identified several areas that contributed to students over borrowing and subsequently becoming ineligible for future aid. The areas and corrective active plans are listed below:

1. Specific PeopleSoft screens were not updated timely – National Student Loan Data System (NSLDS) files that provide the aggregate loan limits were not uploaded timely into PeopleSoft, Southeastern's current Enterprise Resource Planning System (ERP). As a result, Financial Aid Counselors were manually calculating aggregate loan limits. The NSLDS file load was corrected and now runs nightly. In conjunction with this process, Financial Aid staff were also trained to access these totals in PeopleSoft.
2. Inadequate training of staff - Over the course of the past few years, the University has experienced high staff turnover in the Financial Aid area, which contributed to training deficiencies. To ensure a stabilized and well-trained staff, the following actions will take place:
 - a. To ensure appropriate oversight, the University will seek to hire a new Director of Financial Aid due to the resignation of the current director. The position will become vacant on March 13, 2020 and will be advertised no later than Friday, March 6, 2020.

- b. To assist during the interim, the University will contract with Financial Aid Services (FAS). FAS is a leader in providing financial aid resources throughout the United States. A contract is currently being negotiated and is expected to be in place on or before April 1, 2020. The initial contract will provide interim staffing support. The University is also investigating the potential use of additional services to include such support as a review of policies, procedures and controls to ensure compliance with various financial aid programs.
 - c. Financial Aid staff were not trained to properly navigate NSLDS to view and access aggregate loan information. Training was performed on July 30, 2019 with Assistant Directors and Financial Aid Counselors. A second training was held in February of 2020 to provide an additional review as new counselors were hired. Moving forward, in advance of aid year packaging, counselors will have a training to review the information relative to aggregate loan limits.
3. Lack of controls to ensure students are eligible for financial assistance – Previously, Financial Aid Counselors had access to the “Invoke Professional Judgement” panel and functionality in PeopleSoft which could enable a manual override of an over award. This access has been revoked and is now limited to the Chief Enrollment Management Officer, the Director of Financial Aid, and the Assistant Directors of Financial Aid. As a result, Financial Aid Counselors must have a second level of approval when manually overriding an award.

The University continues to work closely with both the Louisiana Legislative Auditors Office and U.S. Department of Education to fully address this issue. Updates will be provided to the U.S. Department of Education based on the work of the Legislative Auditors. Upon final guidance from the U.S. Department of Education, funds will be returned to the appropriate agency and/or program.

It is the responsibility of the Chief Enrollment Management Officer to ensure all action items identified are completed as outlined and documented accordingly.

Sincerely,



Sara Domiano
Vice President for Administration & Finance



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT - CHANCELLOR
(225) 771-4680

January 8, 2020

FAX NUMBER
(225) 771-5522

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Listed below is Southern University – Baton Rouge (SUBR) response to the finding regarding non-compliance and weakness in Controls Related to Federal Equipment Management Regulations.

FINDING: Non-compliance and weakness in Controls Related to Federal Equipment Management Regulations.

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above-noted audit finding.

The management at SUBR will review all policies and procedures regarding Federal Property Management. SUBR management will design and implement internal controls to ensure that federal equipment is properly identified in the inventory system.

The campus personnel responsible for implementing and monitoring corrective actions are Benjamin Pugh, Vice Chancellor for Finance and Administration, Monica Mealie, Associate Vice Chancellor for Finance and Administration and Comptroller, and Althea Basil, Director of Property Management. The projected deadline for completion of corrective actions is June 30, 2020.

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ray L. Belton".

Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

"Five Campuses, One Vision... Global Excellence"

WWW.SUS.EDU



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
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John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

January 24, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls Related to Highway Planning and Construction
Cluster Quality Assurance Requirements**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “**Inadequate Controls Related to Highway Planning and Construction Cluster Quality Assurance Requirements**”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department concurs with the finding. To properly address this issue, the Department plans to implement a short term and long term solution. Initially, Mr. Michael Vosburg, DOTD Chief of Construction, will issue an internal communication to the Department Project Engineer’s (PE’s) in which the results of this finding are discussed, and the expectation of performance within the required timeline is reiterated. Additionally, the PE’s will be requested to document the issues which exist in the close-out process which has precluded this process from being completed timely. The long term solution will be finalized after the completion of an internal study and formal discussion at the Department Project Engineer/Area Engineer/Headquarters Construction meeting in the Fall of 2020 regarding this issue. At the conclusion of this meeting, further guidance and future requirements will be documented and disseminated.

Please feel free to contact me, or Barry Keeling, Undersecretary, at (225) 379-1270 should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shawn D. Wilson", is written over a blue horizontal line.

Shawn D. Wilson, Ph.D.
Secretary

SDW:MS:ch

Mr. Daryl G. Purpera, CPA, CFE
January 24, 2020
Page 2

cc: Mr. Chris Knotts, DOTD Chief Engineer
Ms. Lesha Woods, DOTD Financial Services Administrator
Mr. Barry Keeling, DOTD Undersecretary
Mr. Don Johnson, DOTD Deputy Undersecretary
Mr. Mark St. Cyr, DOTD Audit Director
Mr. Michael Vosburg, DOTD Chief of Construction
Mr. Vince Latino, DOTD Assistant Secretary of Operations



Office of the Secretary
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John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

January 21, 2020

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Noncompliance and Inadequate Controls related to Highway
Planning and Construction Cluster Sub-Recipient Monitoring**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled “**Noncompliance and Inadequate Controls related to Highway Planning and Construction Cluster Sub-Recipient Monitoring**”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

While the Department concurs with the finding, it should be noted that we have implemented many controls and have received positive feedback from our Federal partners over our business processes and practices in this area. However, based upon the results of your review, the Department has assembled a cross-disciplinary team tasked to continue to improve the processes and controls surrounding our FAHP sub-recipients in connection with 2 CFR 200. This team will focus in particular on creating greater ownership and front end controls over the sub-recipient awards, including the specific pre-award requirements and responsibilities, identification of entities and monitoring plans, and develop additional training plans. Finally, we will develop more robust controls over the proof of payment requirements for cost disbursement awards. We expect to complete our team and implement these changes fully by May 31, 2020. The team will be led by Mr. Geoffrey Rodriguez, DOTD QCIP Director and we will internally track responsible parties and implementation dates for the requirements documented by the team.

Please feel free to contact me or Barry Keeling, Undersecretary, at (225) 379-1270 should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shawn D. Wilson", is written over a blue circular stamp or seal.

Shawn D. Wilson, Ph.D.
Secretary

SDW:MS:ch

Mr. Daryl G. Purpera, CPA, CFE
January 21, 2020
Page 2

cc:

Mr. Chris Knotts, DOTD Chief Engineer
Ms. Lesha Woods, DOTD Financial Services Administrator
Mr. Barry Keeling, DOTD Undersecretary
Mr. Geoffrey Rodriguez, DOTD QCIP Director
Mr. Don Johnson, DOTD Deputy Undersecretary
Mr. Mark St. Cyr, DOTD Audit Director
Mr. Michael Vosburg, DOTD Chief of Construction

Appendix C

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STATE OF LOUISIANA
Findings and Recommendations
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Appendix D

Summary Schedule of Prior Audit Findings

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FINANCIAL STATEMENT FINDINGS

Executive Department:

2017	2016	17	2017-001	Inadequate Disaster Recovery and Business Continuity Planning
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Health, Louisiana Department of - Office of Public Health:

2018	2018	16	2018-001	Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards
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Louisiana Board of Regents:

2018	2018	17	2018-002	Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA)
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Revenue, Louisiana Department of:

2018	2018	18	2018-003	Inadequate Preparation of the Annual Fiscal Report
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(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Partially corrected	D-11
n/a	n/a	Fully corrected	D-13
n/a	n/a	Fully corrected	D-14
n/a	n/a	Partially corrected; Repeat in 2019, p. 19	D-15

STATE OF LOUISIANA
 Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FEDERAL AWARD FINDINGS

Findings Covering More Than One Federal Agency

Children and Family Services, Department of:

2018	2018	27	2018-004	Weakness over Changes to Cost Allocation Process
------	------	----	----------	--

Health, Louisiana Department of:

2018	2018	29	2018-005	Improper Charges to Federal Programs
------	------	----	----------	--------------------------------------

Louisiana Board of Regents:

2018	2016	31	2018-006	Weakness in Controls over Federal Cash Management Requirements
2018	2017	32	2018-007	Weakness in Controls over Federal Reporting Requirements

Louisiana State University and Related Campuses:

2018	2016	34	2018-008	Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center
2018	2017	36	2018-009	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
2018	2017	37	2018-010	Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center
2018	2016	42	2018-013	Weaknesses in Controls over Federal Research and Development Cluster Expenses at the LSU Agricultural Center

U.S. Department of Agriculture

Children and Family Services, Department of:

2018	2018	39	2018-011	Improper Employee Activity in Federal Program
2016	2016	38	2016-011	Improper Employee Activity in Federal Program

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.667/778, 96.001	n/a	Fully corrected	D-17
10.557, 93.074/217/268/767/777/778/994	\$829,669	Fully corrected; QC resolved	D-18
43.008, 47.076/079/083/unknown, 81.049	n/a	Fully corrected	D-19
43.008, 47.076/079/083, 81.049	n/a	Fully corrected	D-20
10.203, 93.213/837/847/859/866	n/a	Fully corrected	D-21
10.001/170/290/652, 15.812, 81.049/unknown, 93.103	n/a	Partially corrected; Repeat in 2019 p. 46	D-22
93.306, Research and Development Cluster	n/a	Fully corrected	D-23
10.170/203/310, 11.417, 12.300, 93.847	n/a	Fully corrected	D-24
10.551/561	\$6,336	Fully corrected; QC unresolved	D-25
10.551/561	\$1,286	Fully corrected; QC no further action needed	D-26

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Agriculture (Cont.):

Health, Louisiana Department of - Office of Public Health:

2018	2018	41	2018-012	Noncompliance with Review of Redeemed Food Instruments and Cash-Value Vouchers
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U.S. Department of Housing and Urban Development

Executive Department:

2017	2017	36	2017-009	Improper Authorization for Payment of Exempt Property Taxes
2018	2010	44	2018-014	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2017	2010	39	2017-010	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2016	2010	46	2016-016	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2018	2011	46	2018-015	Inadequate Recovery of Small Rental Property Program Loans
2017	2011	41	2017-011	Inadequate Recovery of Small Rental Property Program Loans
2016	2011	48	2016-017	Inadequate Recovery of Small Rental Property Program Loans

U.S. Department of Justice

Louisiana Commission on Law Enforcement and Administration of Criminal Justice:

2018	2018	48	2018-016	Improper Payroll Allocations
2018	2018	50	2018-017	Inadequate Controls over Quarterly and Annual Performance Reporting
2018	2018	51	2018-018	Noncompliance with Subrecipient Monitoring Requirements

U.S. Department of Labor

Louisiana Workforce Commission:

2018	2016	53	2018-019	Inadequate Source Code Escrow Agreement
2018	2016	54	2018-020	Weak Security Controls

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.557	n/a	Partially corrected	D-27
14.228	\$196,389	Not corrected; QC unresolved	D-29
14.228	\$7,544,832	Partially corrected, QC unresolved; Repeat in 2019, p. 32	D-30
14.228	\$280,645,212	Partially corrected; QC unresolved	D-32
14.228	\$171,094,466	No further action needed; QC no further action needed	D-34
14.228	\$55,616,261	Partially corrected, QC unresolved; Repeat in 2019, p. 34	D-36
14.228	\$28,144,386	Partially corrected; QC unresolved	D-38
14.228	\$5,650,504	No further action needed; QC no further action needed	D-40
16.575	\$40,297	Partially corrected; QC unresolved	D-42
16.575	n/a	Partially corrected	D-43
16.575	n/a	Partially corrected	D-44
17.225	n/a	Not corrected; Repeat in 2019, p. 37	D-45
17.225	n/a	Partially corrected; Repeat in 2019, p. 40	D-46

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Transportation

Public Safety and Corrections, Department of - Public Safety Services:

2018	2018	56	2018-021	Deficiencies in Controls over Payroll
2018	2018	58	2018-022	Inadequate Controls over the Administration of Federal Awards at the Louisiana Highway Safety Commission
2018	2018	60	2018-023	Noncompliance with Subrecipient Monitoring Requirements
2018	2018	62	2018-024	Weakness in Controls over Federal Vouchering
2016	2015	69	2016-026	Lack of Controls over Federal Cash Management

U.S. Department of Education

Delgado Community College:

2017	2017	64	2017-023	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements
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Louisiana Workforce Commission:

2017	2017	68	2017-026	Improper Eligibility Determination for Pre-Employment Transition Services
------	------	----	----------	---

South Louisiana Community College:

2017	2015	75	2017-031	Inadequate Administration over Federal Direct Student Loans Program
------	------	----	----------	---

Southern University at Baton Rouge:

2017	2017	78	2017-033	Inaccurate Reporting of Student Enrollment Status
2017	2017	79	2017-034	Inadequate Control over Eligibility Requirements

(Continued)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
20.600/610/616	n/a	Fully corrected	D-47
20.600/616	\$155,937	Partially corrected; QC unresolved	D-48
20.600/610/616	n/a	Partially corrected	D-49
20.600/607/608/610/616	\$9,204	Partially corrected; QC unresolved	D-50
20.607/608	n/a	No further action needed	D-51
84.063/268	n/a	Fully corrected	D-52
84.126	\$272,782	Fully corrected; QC unresolved	D-53
84.268	n/a	Fully corrected	D-54
84.063/268	n/a	Fully corrected	D-55
84.063/268	\$28,667	Fully corrected; QC unresolved	D-56

STATE OF LOUISIANA
Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Health and Human Services

Children and Family Services, Department of:

2016	2012	80	2016-032	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
2016	2013	82	2016-033	Inadequate Control over TANF Eligibility Documentation

Health, Louisiana Department of:

2018	2012	64	2018-025	Improper Payments to Waiver Services Providers
2018	2015	67	2018-026	Inadequate Controls over Quarterly Federal Expenditure Reporting
2018	2018	68	2018-027	Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations
2018	2018	71	2018-028	Noncompliance with Managed Care Provider Enrollment Requirement
2018	2018	73	2018-029	Noncompliance with Provider Revalidation and Screening Requirements
2018	2017	75	2018-030	Noncompliance with Third-Party Liability Assignment

U.S. Department of Homeland Security

Homeland Security and Emergency Preparedness, Governor's Office of:

2017	2016	92	2017-042	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2016	2016	91	2016-038	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2015	2013	115	2015-053	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2014	2013	76	2014-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2013	2013	76	2013-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery

(Concluded)

Appendix D

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.558	n/a	Partially corrected	D-57
93.558	\$5,994	Fully corrected; QC unresolved	D-58
93.778	\$5,167	Partially corrected; QC unresolved; Repeat in 2019, p. 66	D-59
93.778	n/a	Partially corrected; Repeat in 2019, p. 65	D-60
93.767/778	\$981,801	Partially corrected; QC No further action, Repeat in 2019, p. 69	D-61
93.778	n/a	Partially corrected; Repeat in 2019, p. 73	D-62
93.778	n/a	Partially corrected; Repeat in 2019, p. 77	D-63
93.767/778	n/a	Partially corrected; Repeat in 2019, p. 78	D-64
97.039	\$733,043	Partially corrected; QC unresolved	D-65
97.039	\$9,680,202	Partially corrected; QC unresolved	D-66
97.039	\$6,908,346	Partially corrected; QC unresolved	D-67
97.039	\$16,780,897	Fully corrected; QC unresolved	D-68
97.039	\$23,702,363	Fully corrected; QC unresolved	D-69

Office of Technology Services
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2017-001
Entity's Name	Executive Department
Finding Title	Inadequate Disaster Recovery and Business Continuity Planning
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	17
Federal Grantor Agency (ies)	n/a
CFDA Number (s)	n/a
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Partially Corrected
Provide a description of the finding status	6/4/18 update: While OTS continues with the Business Impact Analysis, this endeavor will take another year to complete for each in-scope entity. Until such time that the BIAs are complete and a compiled DR plan can be rendered, OTS has prepared a template which will be completed for each in-scope agency. This template identifies and

	<p>provides to the agency, OTS contact information for executive staff, as well as application development staff who will work with the identified program owners to restore services based upon the agency's priorities in a localized disaster. In the event of an enterprise IT disaster OTS will adhere to the Emergency Support Function protocols and the mission critical applications identified by the agency.</p> <p>8/27/18 update: Many of the templates have been completed, but there are a few outstanding ones yet to receive. OTS has developed a list of critical systems identified by agencies on the templates obtained and is currently drafting language to explain how the critical systems will be prioritized in the event of a disaster.</p> <p>10/14/19 update: OTS has made additional progress on completing the BIAs. LWC and WLF were completed in September 2019. Departments that remain to be completed: DCFS, DOC, OJJ, DEQ, DPS, GOHSEP, and ATC.</p>
--	--



State of Louisiana
Louisiana Department of Health
Division of Fiscal Management

October 8, 2019

To: Katherine Porche
DOA-OSRAP
1201 N. Third Street
Baton Rouge, LA 70802

From: Edward A. Holmberg III
Administrator
LDH-OMF/NOFO

Schedule of Prior Year Audit Findings

Finding Reference Number	2018-001
Entity's Name	Health, Louisiana Department of, Office of Public Health
Finding Title	Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	16
Federal Grantor Agency (ies)	n/a
CFDA Number (s)	n/a
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Fully Corrected
Provide a description of the finding status	Data fields for CFDA Number, Grant Type and Subrecipients were added to new upgraded internal reports. This created a database of information to allow for an Excel based SEFA Inventory Report of all active grants during the report period. This report can be sorted and summarized by CFDA number or any other data element as needed to assure all grants required on SEFA are accounted for.

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December 3, 2019
Schedule of Prior Audit Findings

Finding Reference Number	2018-002
Entity's Name	Louisiana Board of Regents
Finding Title	Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA)
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	17
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2018-003
Entity's Name	440-Department of Revenue
Finding Title	Inadequate Preparation of the Annual Fiscal Report
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (Single Audit report)	18
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Cost	N/A
Briefly Describe the Status of the Questioned Cost	N/A
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	The partially addressed finding is related to

Contributing to a better quality of life.

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the Department of Revenue and the Legislative Auditors difference of opinion as it relates to the classification of receivables. LDR management will meet with the Legislative Auditors in an attempt to resolve this classification issue during the upcoming audit cycle.

With respect to the Protested Taxes finding, LDR management met with OSRAP to address the AFR portal issue and the computational error in the system has been resolved.

Schedule of Prior Audit Findings

Finding Reference Number	2018-004
Entity's Name	360 - Department of Children & Family Services
Finding Title	Weakness over Changes to Cost Allocation Process
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	27
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services; Social Security Administration
CFDA Number (s)	93.667/778, 96.001
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-005
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Charges to Federal Programs
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	29
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Health and Human Services
CFDA Number (s)	10.557, 93.074/217/268/767/777/778/994
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$829,669
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Transactions were processed in the statewide accounting system to reverse the improper charges made to the federal programs by March 1, 2019.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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December 3, 2019
Schedule of Prior Audit Findings

Finding Reference Number	2018-006
Entity's Name	Louisiana Board of Regents
Finding Title	Weakness in Controls over Federal Cash Management Requirements
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	31
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy
CFDA Number (s)	43.008, 47.076/079/083/unknown, 81.049
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

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December 3, 2019
Schedule of Prior-Year Audit Findings

Finding Reference Number	2018-007
Entity's Name	Louisiana Board of Regents
Finding Title	Weakness in Controls over Federal Reporting Requirements
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	32
Federal Grantor Agency (ies)	National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy
CFDA Number (s)	43.008, 47.076/079/083, 81.049
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2018-008
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance and Weaknesses in Controls over Federal Reporting Requirements at the LSU Agricultural Center and the Pennington Biomedical Research Center
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	34
Federal Grantor Agency (ies)	U. S. Department of Agriculture; U.S. Department of Health and Human Services
CFDA Number (s)	10.203, 93.213/837/847/859/866
"Pass-Through Entity" (if applicable)	Clemson University, George Washington University, University of Texas Southwestern Medical Center
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-009
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	36
Federal Grantor Agency (ies)	U. S. Department of Agriculture; U.S. Department of the Interior; U.S. Department of Energy; U.S. Department of Health and Human Services
CFDA Number (s)	10.001/170/290/652, 15.812, 81.049/unknown, 93.103
"Pass-Through Entity" (if applicable)	Argonne National Laboratory
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Sponsored Program Accounting (SPA) analysts are now monitoring key personnel by budget period rather than by award period. In April of 2019, LSU leveraged functionality in Workday to create a method of key personnel tracking and reporting. SPA analysts are in the process of recording the initial commitments and documented amounts into Workday. This will allow for transparency and accessibility of this information to all departmental personnel and Principal Investigators. The targeted completion date remains June 30, 2020.



Schedule of Prior Audit Findings

Finding Reference Number	2018-010
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Equipment Management Regulations at the Pennington Biomedical Research Center
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	37
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services; Various
CFDA Number (s)	93.306, Research and Development Cluster
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-013
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Weaknesses in Controls over Federal Research and Development Cluster Expenses at the LSU Agricultural Center
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	42
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Commerce; U.S. Department of Defense; U.S. Department of Health and Human Services
CFDA Number (s)	10.170/203/310, 11.417, 12.300, 93.847
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Schedule of Prior Audit Findings

Finding Reference Number	2018-011
Entity's Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Program
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551/561
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,336.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$150 has been collected.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2016-011
Entity's Name	360 – Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Program
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	38
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551, 10.561
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$1,286
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed because all conditions in 2 CFR Part 200.511 (b) (3) have been met.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





State of Louisiana
Louisiana Department of Health
Office of Public Health

October 4, 2019

Katherine Porche
Division of Administration
Office of Statewide Reporting and Accounting Policy
1201 N. Third Street
Baton Rouge, LA 70802

Schedule of Prior Audit Findings

Finding Reference Number	2018-012
Entity's Name	Health, Louisiana Department of - Office of Public Health
Finding Title	Noncompliance with Review of Redeemed Food Instruments and Cash-Value Vouchers
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.557
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OPH-BONS is federally required to review all redeemed FIs and CVVs. Support of this requirement is provided in 7 CFR 246.12. The language requires the state agency to account for all FIs and CVVs within 120 days of the first use by a participant. Redeemed FIs and CVVs are reviewed by BONS Finance Analysts on a monthly basis and follow-up is conducted using Solutran banking system (SOAR) codes. BONS is transitioning to an electronic benefit transfer (EBT) system and will be issuing benefits in the form of EBT cards at all LA WIC clinics as of October 14, 2019. BONS will continue to review redeemed FIs and CVVs in this manner until these instruments are no longer in circulation (estimated date: February 2020). BONS will monitor EBT redemptions and will be completing a training with Solutran on the SOAR EBT system as it relates to the monitoring of these transactions no later than December 2019.</p>
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Sincerely,



Jennifer Nicklas
Interim Director, Bureau of Nutrition Services
Office of Public Health, Louisiana Department of Health

cc:

Beth Scalco, Senior Deputy Assistant Secretary, Center for Community and Preventive Health
Shane Bates, Finance Manager, Bureau of Nutrition Services

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2017-009
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Improper Authorization for Payment of Exempt Property Taxes
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	36
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$196,389
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The finding was removed in the 2018 Single Audit and to date, the state has not received any communication from the federal agency.
Status of Finding	Not Corrected
Provide a description of the finding status	The finding was removed in the 2018 Single Audit and to date, the state has not received any communication from the federal agency.

Office of Community Development

Disaster Recovery Unit

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Schedule of Prior Audit Findings

Finding Reference Number	2018-014
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2018
Initial Year of Finding	2010
Page Number (from Single Audit report)	44
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$7,544,832
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU in partnership with HUD continues to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients an allowance for reducing funds owed back to the program.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2017-010
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2017
Initial Year of Finding	2010
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$280,645,212
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

<p>Provide a description of the finding status</p>	<p>OCD-DRU in partnership with HUD continues to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients an allowance for reducing funds owed back to the program.</p>
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Office of Community Development

Disaster Recovery Unit

State of Louisiana

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Schedule of Prior Audit Findings

Finding Reference Number	2016-016
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2016
Initial Year of Finding	2010
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$171,094,466
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.

September 27, 2018

Page 2 of 2

Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

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Schedule of Prior Audit Findings

Finding Reference Number	2018-015
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2018
Initial Year of Finding	2011
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$55,616,261
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

Provide a description of the finding status	OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.
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Schedule of Prior Audit Findings

Finding Reference Number	2017-011
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2017
Initial Year of Finding	2011
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$28,144,386
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected

Provide a description of the finding status	OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.
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Schedule of Prior Audit Findings

Finding Reference Number	2016-017
Entity's Name	Office of Community Development – Disaster Recovery Unit (OCD-DRU)
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2016
Initial Year of Finding	2011
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	None
Amount of Questioned Costs in Finding	\$5,650,504
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.

September 27, 2018

Page 2 of 2

Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

State of Louisiana

Office of the Governor
Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

JOHN BEL EDWARDS
GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



Schedule of Prior Audit Findings

Finding Reference Number	2018-016
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Improper Payroll Allocations
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$40,297
Status of Questioned Costs	Unresolved – The state agency is currently working with the U.S. Department of Justice to resolve these costs.
Briefly describe the status of the Questioned Costs	All documentation has been provided to the U.S. Department of Justice for review.
Status of Finding	Partially Corrected
Provide a description of the finding status	The new payroll policy has been approved by the DOJ and has been put into effect for FY19.

State of Louisiana
 Office of the Governor
 Louisiana Commission on Law Enforcement
 and Administration of Criminal Justice

JOHN BEL EDWARDS
 GOVERNOR

JIM CRAFT
 EXECUTIVE DIRECTOR



Schedule of Prior Audit Findings

Finding Reference Number	2018-017
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Inadequate Controls over Quarterly and Annual Performance Reporting
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	50
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	The new policy has been approved by the DOJ and was put into effect in FY19.

State of Louisiana

Office of the Governor

Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

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GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



Schedule of Prior Audit Findings

Finding Reference Number	2018-018
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	51
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	The new monitoring policy was approved by the DOJ and was put into effect in FY19.



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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2018-019
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Source Code Escrow Agreement
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	53
Federal Grantor Agency (ies)	U. S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	Working with USDOL & vendor to identify a feasible solution



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Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2018-020
Entity's Name	Louisiana Workforce Commission
Finding Title	Weak Security Controls
Single Audit Report Year	2018
Initial Year of Finding	2016
Page Number (from Single Audit report)	54
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LWC is working with the Office of Technology Services to correct this finding.



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DEPUTY SECRETARY

State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-021
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Deficiencies in Controls over Payroll
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	56
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/610/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Corrective action was taken.

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DEPUTY SECRETARY

State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-022
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Inadequate Controls over the Administration of Federal Awards at the Louisiana Highway Safety Commission
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	58
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$155,937
Status of Questioned Costs	Unresolved
Briefly Describe the Status of the Questioned Costs	LHSC has reimbursed or readjusted some of the items identified in the finding in the federal grants tracking system. Correct federal/state share rate was used to rebill/credit the overcharges, duplicate or disallowed charges were refunded. Remaining items are being researched and will be reimbursed or readjusted upon completion of research.
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	LHSC has implemented the corrective actions noted in its response to the audit finding and additionally added more review of documentation. LHSC has expanded the required documentation for personnel and other costs claimed by its contractors. Pending results of follow-up procedures by DPS Internal Audit.

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DEPUTY SECRETARY

State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-023
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	60
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/610/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	Beginning FFY 2020, LHSC has implemented a tracking system to log monitoring on all contracts regardless of the dollar amount. LHSC has emphasized the use of this tracking system by all staff.

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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2018-024
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Weakness in Controls over Federal Vouchering
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit Report)	62
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.600/607/608/610/616
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$9,204
Status of Questioned Costs	Unresolved
Briefly Describe the Status of the Questioned Costs	Questioned costs were researched and LHSC is requesting direction from NHTSA on steps to repay the duplicate reimbursements.
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	LHSC has made much progress in this area. Vouchers are completed according to federal regulations. In FY2020, LHSC hired an additional accountant and implemented procedures to assure only incurred expenses are vouchered.

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State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

Schedule of Prior Audit Findings

Finding Reference Number	2016-026
Entity's Name	425 – Department of Public Safety – Louisiana Highway Safety Commission
Finding Title	Lack of Controls over Federal Cash Management
Single Audit Report Year	2016
Initial Year of Finding	2015
Page Number (from Single Audit Report)	69
Federal Grantor Agency(ies)	U.S. Department of Transportation
CFDA Number(s)	20.607/608
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	No Further Action Needed
Provide a Description of the Finding Status	No further action is needed as per the provision in 2 CFR Part 200.511 (b)(3); two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the finding; and a management letter was not issued.

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CONTROLLER'S OFFICE

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Schedule of Prior Audit Findings

Finding Reference Number	2017-023
Entity's Name	Delgado Community College
Finding Title	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	64
Federal Grantor Agency	U.S. Department of Education
CFDA Number	84.063/268
"Pass-Through Entity"	Not Applicable (N/A)
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a Description of the Finding	Corrective action was taken.



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Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-026
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper Eligibility Determination for Pre-Employment Transition Services
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.126
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	272,782
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Waiting on Initial Determination from U.S. Department of Education
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2017-031
Entity's Name	South Louisiana Community College
Finding Title	Inadequate Administration over Federal Direct Student Loans Program
Single Audit Report Year	2017
Initial Year of Finding	2015
Page Number (from Single Audit report)	75
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	n/a
Briefly describe the status of the Questioned Costs	n/a
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Vice Chancellor for Finance and Administration
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SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Reference Number	2017-33
Entity's Name	Southern University at Baton Rouge
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	78
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

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 Sponsored Programs Accounting
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Bursar/Student Operations
 (225) 771-2580 Fax (225) 771-3221
 Collections & Receivables
 (225) 771-0041 Ex1200 Fax (225) 771-0035

Schedule of Prior Audit Findings

Finding Reference Number	2017-034
Entity's Name	Southern University @ Baton Rouge
Finding Title	Inadequate control over eligibility requirements
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	79
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (8)	84.063/268
"Pass- Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$28,667.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Have not been invoiced for questioned cost
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken

Schedule of Prior Audit Findings

Finding Reference Number	2016-032
Entity's Name	360 – Department of Children & Family Services
Finding Title	Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan
Single Audit Report Year	2016
Initial Year of Finding	2012
Page Number (from Single Audit report)	80
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	DCFS Program staff continues to complete STEP case reviews on LWC staff. LWC’s performance in maintaining complete supporting documentation of client work activity has improved since the finding. While improved, LWC staff are still not fully documenting work activities. There is no completion date for the corrective action as it is ongoing. The corrective action is to continue with the case readings.



Schedule of Prior Audit Findings

Finding Reference Number	2016-033
Entity's Name	360 – Department of Children & Family Services
Finding Title	Inadequate Control over TANF Eligibility Documentation
Single Audit Report Year	2016
Initial Year of Finding	2013
Page Number (from Single Audit report)	82
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$5,994.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$519 has been collected.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 28, 2020

Schedule of Prior Audit Findings

Finding Reference Number	2018-025
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Services Providers
Single Audit Report Year	2018
Initial Year of Finding	2012
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$5,167.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	After a thorough review of the LLA finding, LDH only identified \$425.28 in total of improper payments of which the FFP share was \$271.00. This amount was returned on the CMS 64 report (QTR 1 09/30/2019). LDH is awaiting written confirmation from CMS indicating that the lesser amount was accepted.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH has recently implemented the Electronic Visit Verification as an additional tool for monitoring the timing of service delivery and significantly reduce the risk of incorrect or fraudulent billing. The recurrence was due to waiver services that were not documented in accordance with established policies. LDH's planned corrective action is to provide trainings to providers and Support Coordination Agencies at the quarterly trainings throughout the state by 08/31/2020 in regards to the documentation requirements. LDH will also meet with the providers that were identified in the audit to provide one-on-one training regarding the documentation issues stated in the audit finding.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-026
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Quarterly Federal Expenditure Reporting
Single Audit Report Year	2018
Initial Year of Finding	2015
Page Number (from Single Audit report)	67
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH is currently implementing the corrective action plan and expects completion by March 31, 2020. During this phase of implementation, the review of the program will identify all services provided to Medicaid recipients and ensure those services are accurately captured and reported in the appropriate categories. The recurrence of this finding was associated to the adding of new services that were eligible for the program and those services not being included in the reporting categories timely. The corrective action plan has been implemented that will capture all reportable services.



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Schedule of Prior Audit Findings

Finding Reference Number	2018-027
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Internal Control over Modified Adjusted Gross Income (MAGI) Eligibility Determinations
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$981,801
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	CMS sent a determination letter stating that the related Questioned Costs for this finding are None.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH is actively implementing a phased approach to the use of federal tax information to verify critical Medicaid and LaCHIP eligibility factors that cannot be verified by other electronic sources. The first phase utilizes household income to ensure accurate MAGI-based eligibility determinations. Specifically, LDH has established a manual process for post-eligibility review of enrollees whose income on the most recent federal tax return varies from the income reported on the Medicaid application by a specified margin. The first phase of this process is documented and currently undergoing internal departmental review. The anticipated completion date is March 31, 2020.



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Schedule of Prior Audit Findings

Finding Reference Number	2018-028
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Managed Care Provider Enrollment Requirement
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	71
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH began implementation of a new provider management system following the procurement protest period and execution of a signed contract with the selected vendor in February 2019. LDH's previously stated implementation completion date of summer 2019 has been delayed due to the protest. A new completion date has not yet been determined although we anticipate it to be completed by end of 2020. LDH is fully committed to becoming compliant with the Affordable Care Act by implementing a single point of entry for enrolling all Medicaid providers.



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October 4, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-029
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Provider Revalidation and Screening Requirements
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	73
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH is actively working toward compliance with this requirement through its provider management system implementation. The scope of that contract involves performing provider revalidations. We currently perform risk-based screening at enrollment. This is ongoing with an anticipated completion date of May 31, 2020.



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December 16, 2019

Schedule of Prior Audit Findings

Finding Reference Number	2018-030
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third Party Liability Assignment
Single Audit Report Year	2018
Initial Year of Finding	2017
Page Number (from Single Audit report)	75
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH planned corrective action in conjunction with the launch of the new eligibility system, LaMEDS, in November 2018 but the corrective action was prospective in nature and did not attempt to remedy cases in which recipients with case files lacking TPI assignment notification do not complete a new application in LaMEDS, which resulted in a reoccurrence. In order to remedy this and cover the retroactive period, LDH's Plan of Correction involves including the proper notification language as required by the Code of Federal Regulations in upcoming Decision Letters for all approvals and renewals, which each Medicaid recipient will receive, at least, annually. LDH will then insure that such proof will be placed in the individual eligibility files. This POC will be implemented when the contractual process with our vendor allows.

**Governor's Office of Homeland Security
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State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2017-042
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	92
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$733,043
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
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State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2016-038
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	91
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$9,680,202
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

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Schedule of Prior Audit Findings

Finding Reference Number	2015-053
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	115
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,908,346
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

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State of Louisiana**

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Schedule of Prior Audit Findings

Finding Reference Number	2014-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

**Governor's Office of Homeland Security
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State of Louisiana**

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Schedule of Prior Audit Findings

Finding Reference Number	2013-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken