

# 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



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# CERTIFICATE OF ACHIEVEMENT

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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

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## PRINCIPAL STATE OFFICIALS

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### 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

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### Legislative (Elected)

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

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### Judicial (Elected)

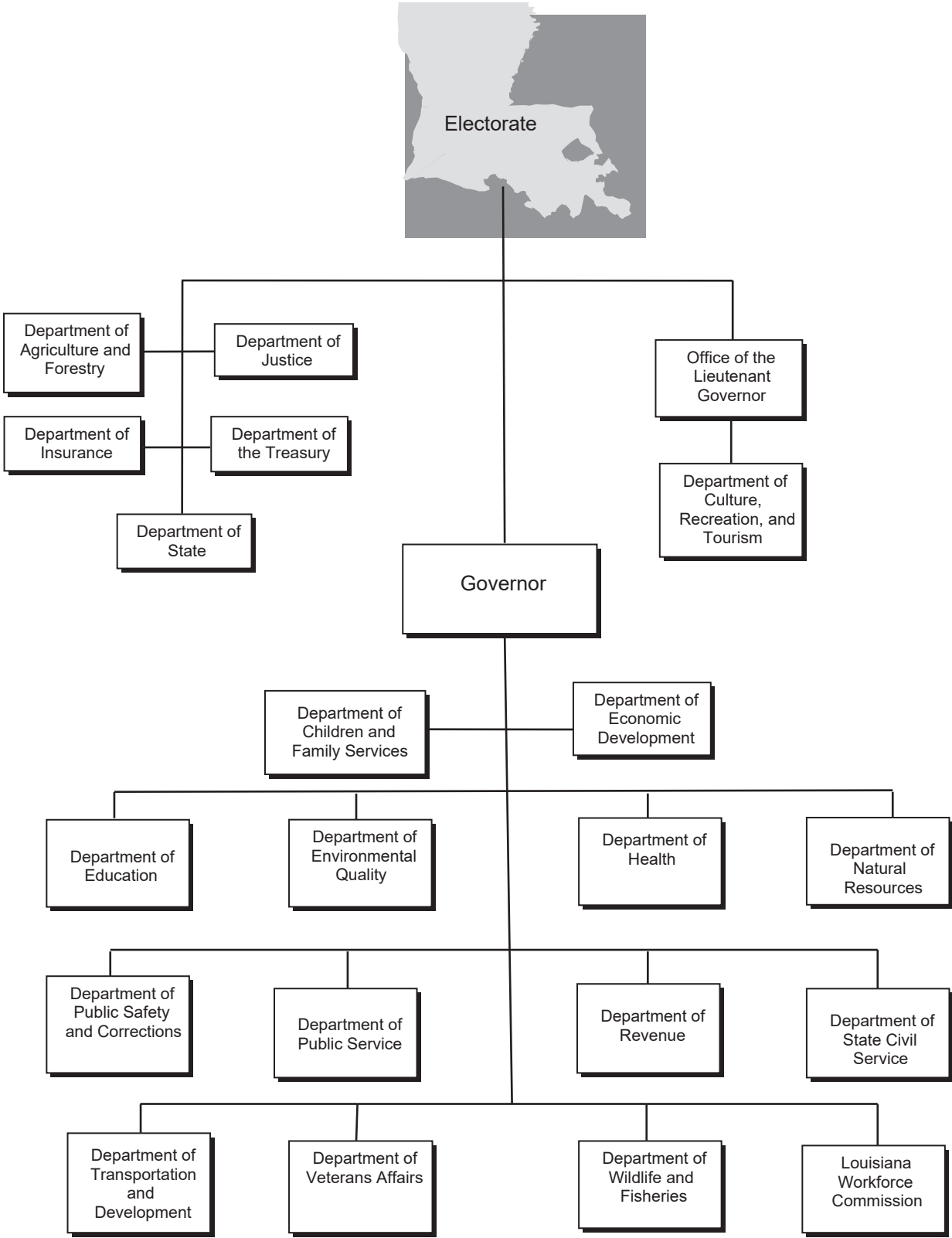
Bernette J. Johnson  
Chief Justice of the Supreme Court of Louisiana

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### 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<br/>Total Assets<br/>and Deferred<br/>Outflows of<br/>Resources</u> | <u>Percentage of<br/>Expenditures/<br/>Expenses (Including<br/>Deductions)</u> | <u>Percentage<br/>of Revenues<br/>(Including<br/>Additions)</u> |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------|
| Business-Type Activities                                    | 16.15%                                                                               | 6.83%                                                                          | 8.79%                                                           |
| Aggregate Discretely Presented<br>Component Units           | 57.22%                                                                               | 14.99%                                                                         | 17.69%                                                          |
| Aggregate Remaining Funds<br>(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

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*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                |
| <b>Revenues</b>                          |                         |                   |                          |                     |                          |                     |
| <b>Program Revenues:</b>                 |                         |                   |                          |                     |                          |                     |
| 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             |
| <b>General Revenues:</b>                 |                         |                   |                          |                     |                          |                     |
| 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>   |
| <b>Expenses</b>                          |                         |                   |                          |                     |                          |                     |
| <b>Governmental Activities:</b>          |                         |                   |                          |                     |                          |                     |
| 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             |
| <b>Business-Type Activities:</b>         |                         |                   |                          |                     |                          |                     |
| 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

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- 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                            | <u>\$ 7,928,434</u>     | <u>\$ 7,826,381</u> | <u>\$ 646,551</u>        | <u>\$ 593,070</u> | <u>\$ 8,574,985</u>      | <u>\$ 8,419,451</u> |

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 |                   |
| <b>ASSETS</b>                                         |                         |                          |                          |                   |
| 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         |
| <b>TOTAL ASSETS</b>                                   | <b>29,022,279</b>       | <b>3,694,907</b>         | <b>32,717,186</b>        | <b>20,959,214</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                 |                         |                          |                          |                   |
| 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           |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>           | <b>1,536,371</b>        | <b>117,768</b>           | <b>1,654,139</b>         | <b>915,776</b>    |
| <b>LIABILITIES</b>                                    |                         |                          |                          |                   |
| 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            |
| <b>TOTAL LIABILITIES</b>                              | <b>28,224,369</b>       | <b>1,530,909</b>         | <b>29,755,278</b>        | <b>12,299,334</b> |

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

# State of Louisiana

|                                                    | PRIMARY GOVERNMENT         |                             |                             | COMPONENT<br>UNITS  |
|----------------------------------------------------|----------------------------|-----------------------------|-----------------------------|---------------------|
|                                                    | GOVERNMENTAL<br>ACTIVITIES | BUSINESS-TYPE<br>ACTIVITIES | TOTAL PRIMARY<br>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             |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>         | <b>733,401</b>             | <b>114,543</b>              | <b>847,944</b>              | <b>549,709</b>      |
| 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 PROGRAM                         | 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)         |
| <b>TOTAL NET POSITION</b>                          | <b>\$ 1,600,880</b>        | <b>\$ 2,167,223</b>         | <b>\$ 3,768,103</b>         | <b>\$ 9,025,947</b> |

# 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 |
|----------------------------------------------------------------------------|---------------------|---------------------------------|----------------------------|----------------------------------------|-----------------------------|--------------------------|
| <b>ASSETS:</b>                                                             |                     |                                 |                            |                                        |                             |                          |
| 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                       |
| <b>TOTAL ASSETS</b>                                                        | <b>\$ 7,131,046</b> | <b>\$ 2,105,881</b>             | <b>\$ 811,955</b>          | <b>\$ 1,495,681</b>                    | <b>\$ 2,594,311</b>         | <b>\$ 14,138,874</b>     |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>       |                     |                                 |                            |                                        |                             |                          |
| <b>LIABILITIES:</b>                                                        |                     |                                 |                            |                                        |                             |                          |
| 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                        |
| <b>TOTAL LIABILITIES</b>                                                   | <b>4,149,416</b>    | <b>1,500,790</b>                | <b>336,602</b>             | <b>7,485</b>                           | <b>165,533</b>              | <b>6,159,826</b>         |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                      |                     |                                 |                            |                                        |                             |                          |
| UNAVAILABLE REVENUE                                                        | --                  | 605,091                         | --                         | --                                     | 79                          | 605,170                  |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                 | <b>--</b>           | <b>605,091</b>                  | <b>--</b>                  | <b>--</b>                              | <b>79</b>                   | <b>605,170</b>           |
| <b>FUND BALANCES:</b>                                                      |                     |                                 |                            |                                        |                             |                          |
| 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                   |
| <b>TOTAL FUND BALANCES</b>                                                 | <b>2,981,630</b>    | <b>--</b>                       | <b>475,353</b>             | <b>1,488,196</b>                       | <b>2,428,699</b>            | <b>7,373,878</b>         |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 7,131,046</b> | <b>\$ 2,105,881</b>             | <b>\$ 811,955</b>          | <b>\$ 1,495,681</b>                    | <b>\$ 2,594,311</b>         | <b>\$ 14,138,874</b>     |

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<br>FUND     | BOND<br>SECURITY &<br>REDEMPTION<br>FUND | CAPITAL<br>OUTLAY<br>ESCROW<br>FUND | LOUISIANA<br>EDUCATION<br>QUALITY<br>TRUST FUND | NONMAJOR<br>GOVERNMENTAL<br>FUNDS | TOTAL<br>GOVERNMENTAL<br>FUNDS |
|--------------------------------------------------------------------|---------------------|------------------------------------------|-------------------------------------|-------------------------------------------------|-----------------------------------|--------------------------------|
| <b>REVENUES:</b>                                                   |                     |                                          |                                     |                                                 |                                   |                                |
| 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                        |
| <b>TOTAL REVENUES</b>                                              | <b>13,760,440</b>   | <b>14,976,656</b>                        | <b>125,230</b>                      | <b>684</b>                                      | <b>1,171,182</b>                  | <b>30,034,192</b>              |
| <b>EXPENDITURES:</b>                                               |                     |                                          |                                     |                                                 |                                   |                                |
| <b>CURRENT:</b>                                                    |                     |                                          |                                     |                                                 |                                   |                                |
| 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                        |
| <b>INTERGOVERNMENTAL:</b>                                          |                     |                                          |                                     |                                                 |                                   |                                |
| 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                      |
| <b>DEBT SERVICE:</b>                                               |                     |                                          |                                     |                                                 |                                   |                                |
| 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                          |
| <b>TOTAL EXPENDITURES</b>                                          | <b>26,943,048</b>   | <b>423,387</b>                           | <b>1,314,854</b>                    | <b>19,566</b>                                   | <b>376,730</b>                    | <b>29,077,585</b>              |
| <b>EXCESS(DEFICIENCY) OF REVENUES<br/>OVER(UNDER) EXPENDITURES</b> | <b>(13,182,608)</b> | <b>14,553,269</b>                        | <b>(1,189,624)</b>                  | <b>(18,882)</b>                                 | <b>794,452</b>                    | <b>956,607</b>                 |
| <b>OTHER FINANCING SOURCES(USES)</b>                               |                     |                                          |                                     |                                                 |                                   |                                |
| 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                         |
| <b>TOTAL OTHER FINANCING SOURCES(USES)</b>                         | <b>13,874,485</b>   | <b>(14,553,269)</b>                      | <b>1,510,796</b>                    | <b>81,471</b>                                   | <b>(484,054)</b>                  | <b>429,429</b>                 |
| <b>NET CHANGE IN FUND BALANCES</b>                                 | <b>691,877</b>      | <b>--</b>                                | <b>321,172</b>                      | <b>62,589</b>                                   | <b>310,398</b>                    | <b>1,386,036</b>               |
| <b>FUND BALANCES AT BEGINNING OF YEAR AS RESTATED</b>              | <b>2,289,753</b>    | <b>--</b>                                | <b>154,181</b>                      | <b>1,425,607</b>                                | <b>2,118,301</b>                  | <b>5,987,842</b>               |
| <b>FUND BALANCES AT END OF YEAR</b>                                | <b>\$ 2,981,630</b> | <b>\$ --</b>                             | <b>\$ 475,353</b>                   | <b>\$ 1,488,196</b>                             | <b>\$ 2,428,699</b>               | <b>\$ 7,373,878</b>            |

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<br>TRUST FUND                  | LOUISIANA<br>COMMUNITY &<br>TECHNICAL<br>COLLEGES<br>SYSTEM | NONMAJOR<br>ENTERPRISE<br>FUNDS | TOTAL               | GOVERNMENTAL<br>ACTIVITIES -<br>INTERNAL SERVICE<br>FUNDS |
| <b>ASSETS</b>                                       |                                             |                                                             |                                 |                     |                                                           |
| <b>CURRENT ASSETS:</b>                              |                                             |                                                             |                                 |                     |                                                           |
| 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                  | --                                                        |
| <b>TOTAL CURRENT ASSETS</b>                         | <b>1,141,498</b>                            | <b>196,044</b>                                              | <b>481,284</b>                  | <b>1,818,826</b>    | <b>135,098</b>                                            |
| <b>NON-CURRENT ASSETS:</b>                          |                                             |                                                             |                                 |                     |                                                           |
| <b>RESTRICTED ASSETS</b>                            |                                             |                                                             |                                 |                     |                                                           |
| 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                 | --                                                        |
| <b>CAPITAL ASSETS (NOTE 5)</b>                      |                                             |                                                             |                                 |                     |                                                           |
| 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               | --                                                        |
| <b>TOTAL NON-CURRENT ASSETS</b>                     | <b>--</b>                                   | <b>857,983</b>                                              | <b>1,019,037</b>                | <b>1,877,020</b>    | <b>36,101</b>                                             |
| <b>TOTAL ASSETS</b>                                 | <b>1,141,498</b>                            | <b>1,054,027</b>                                            | <b>1,500,321</b>                | <b>3,695,846</b>    | <b>171,199</b>                                            |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                             |                                                             |                                 |                     |                                                           |
| 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                                                    |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>         | <b>--</b>                                   | <b>103,601</b>                                              | <b>14,167</b>                   | <b>117,768</b>      | <b>38,326</b>                                             |
| <b>LIABILITIES</b>                                  |                                             |                                                             |                                 |                     |                                                           |
| <b>CURRENT LIABILITIES:</b>                         |                                             |                                                             |                                 |                     |                                                           |
| 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                                                       |
| <b>CURRENT PORTION OF LONG-TERM LIABILITIES:</b>    |                                             |                                                             |                                 |                     |                                                           |
| 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               | --                                                        |
| <b>TOTAL CURRENT LIABILITIES</b>                    | <b>21,499</b>                               | <b>84,204</b>                                               | <b>21,281</b>                   | <b>126,984</b>      | <b>85,796</b>                                             |
| <b>NONCURRENT LIABILITIES</b>                       |                                             |                                                             |                                 |                     |                                                           |
| <b>NONCURRENT PORTION OF LONG-TERM LIABILITIES:</b> |                                             |                                                             |                                 |                     |                                                           |
| 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                                                   |
| <b>TOTAL NON-CURRENT LIABILITIES</b>                | <b>--</b>                                   | <b>1,130,663</b>                                            | <b>274,201</b>                  | <b>1,404,864</b>    | <b>347,065</b>                                            |
| <b>TOTAL LIABILITIES</b>                            | <b>21,499</b>                               | <b>1,214,867</b>                                            | <b>295,482</b>                  | <b>1,531,848</b>    | <b>432,861</b>                                            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                             |                                                             |                                 |                     |                                                           |
| 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                                                     |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>          | <b>--</b>                                   | <b>100,614</b>                                              | <b>13,929</b>                   | <b>114,543</b>      | <b>17,155</b>                                             |
| <b>NET POSITION</b>                                 |                                             |                                                             |                                 |                     |                                                           |
| 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)                                                 |
| <b>TOTAL NET POSITION</b>                           | <b>\$ 1,119,999</b>                         | <b>\$ (157,853)</b>                                         | <b>\$ 1,205,077</b>             | <b>\$ 2,167,223</b> | <b>\$ (240,491)</b>                                       |

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<br>TRUST FUND                  | LOUISIANA<br>COMMUNITY &<br>TECHNICAL<br>COLLEGES<br>SYSTEM | NONMAJOR<br>ENTERPRISE<br>FUNDS | TOTAL               | GOVERNMENTAL<br>ACTIVITIES -<br>INTERNAL<br>SERVICE FUNDS |
| <b>OPERATING REVENUES:</b>                       |                                             |                                                             |                                 |                     |                                                           |
| 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>                                            |
| <b>OPERATING EXPENSES:</b>                       |                                             |                                                             |                                 |                     |                                                           |
| 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>                                             |
| <b>NONOPERATING REVENUES (EXPENSES):</b>         |                                             |                                                             |                                 |                     |                                                           |
| 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<br>TRUST FUND                  | LOUISIANA<br>COMMUNITY &<br>TECHNICAL<br>COLLEGES<br>SYSTEM | NONMAJOR<br>ENTERPRISE<br>FUNDS | TOTAL               | GOVERNMENTAL<br>ACTIVITIES -<br>INTERNAL<br>SERVICE FUNDS |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                                 |                                             |                                                             |                                 |                     |                                                           |
| 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>                                              |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                                      |                                             |                                                             |                                 |                     |                                                           |
| 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>                                                |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                                             |                                             |                                                             |                                 |                     |                                                           |
| 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>                                                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                                                 |                                             |                                                             |                                 |                     |                                                           |
| 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>                                          |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>        |                                             |                                                             |                                 |                     |                                                           |
| OPERATING INCOME (LOSS)                                                                                      | \$ 80,233                                   | \$ (261,765)                                                | \$ 16,642                       | \$ (164,890)        | \$ 40,005                                                 |
| <b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b> |                                             |                                                             |                                 |                     |                                                           |
| 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)                                                     |
| <b>CHANGES IN ASSETS AND LIABILITIES:</b>                                                                    |                                             |                                                             |                                 |                     |                                                           |
| (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 |
|-----------------------------------------------------------------------------|---------------------|------------------------|-------------------------------|--------------|
| <b>ASSETS</b>                                                               |                     |                        |                               |              |
| CASH & CASH EQUIVALENTS                                                     | \$ 385,387          | \$ 21,839              | \$ 17,643                     | \$ 331,004   |
| <b>RECEIVABLES:</b>                                                         |                     |                        |                               |              |
| 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       |
| <b>INVESTMENTS (AT FAIR VALUE):</b>                                         |                     |                        |                               |              |
| 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      |
| <b>INVESTMENTS (AT CONTRACT VALUE):</b>                                     |                     |                        |                               |              |
| 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      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                       |                     |                        |                               |              |
| OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES                                 | 1,909               | --                     | --                            | --           |
| PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES                              | 2,269               | --                     | --                            | --           |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES                                        | 4,178               | --                     | --                            | --           |
| <b>LIABILITIES</b>                                                          |                     |                        |                               |              |
| 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      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                        |                     |                        |                               |              |
| OPEB-RELATED DEFERRED INFLOWS OF RESOURCES                                  | 4,833               | --                     | --                            | --           |
| PENSION-RELATED DEFERRED INFLOWS OF RESOURCES                               | 1,094               | --                     | --                            | --           |
| TOTAL DEFERRED INFLOWS OF RESOURCES                                         | 5,927               | --                     | --                            | --           |
| <b>NET POSITION</b>                                                         |                     |                        |                               |              |
| 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                                                                       | <u>43,193</u>        | <u>--</u>              | <u>--</u>                     |
| 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<br>UNIVERSITY SYSTEM | UNIVERSITY OF<br>LOUISIANA SYSTEM | SOUTHERN UNIVERSITY<br>SYSTEM |
|-----------------------------------------------------|--------------------------------------|-----------------------------------|-------------------------------|
| <b>ASSETS</b>                                       |                                      |                                   |                               |
| <b>CURRENT ASSETS:</b>                              |                                      |                                   |                               |
| 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>                 |
| <b>NON-CURRENT ASSETS:</b>                          |                                      |                                   |                               |
| 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                            | --                                | --                            |
| <b>CAPITAL ASSETS</b>                               |                                      |                                   |                               |
| 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>                |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                      |                                   |                               |
| 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>                 |
| <b>LIABILITIES</b>                                  |                                      |                                   |                               |
| <b>CURRENT LIABILITIES:</b>                         |                                      |                                   |                               |
| 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                         |
| <b>CURRENT PORTION OF LONG-TERM LIABILITIES:</b>    |                                      |                                   |                               |
| 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>                 |
| <b>NONCURRENT LIABILITIES:</b>                      |                                      |                                   |                               |
| <b>NONCURRENT PORTION OF LONG-TERM LIABILITIES:</b> |                                      |                                   |                               |
| 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>                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                      |                                   |                               |
| 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>                 |
| <b>NET POSITION</b>                                 |                                      |                                   |                               |
| NET INVESTMENT IN CAPITAL ASSETS                    | 1,381,070                            | 1,016,380                         | 304,022                       |
| <b>RESTRICTED FOR:</b>                              |                                      |                                   |                               |
| 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               |
| (47,012)          | 8,655                         | (81,212)                                | (708,068)                         | (4,712,455)           |
| <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)<br>REVENUE |
|-----------------------------------------|------------------|-------------------------|----------------------------------------|--------------------------------------|--------------------------|
|                                         | EXPENSES         | CHARGES FOR<br>SERVICES | OPERATING<br>GRANTS &<br>CONTRIBUTIONS | CAPITAL GRANTS<br>&<br>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<br>BEGINNING OF<br>YEAR AS<br>RESTATED | NET POSITION<br>END OF YEAR |
|-----------------------------------------|----------------------------------------|------------------------------|-----------------------------------------|---------------------------|-----------------------------------------------------|-----------------------------|
|                                         | PAYMENTS<br>FROM PRIMARY<br>GOVERNMENT | OTHER<br>GENERAL<br>REVENUES | ADDITIONS TO<br>PERMANENT<br>ENDOWMENTS | CHANGE IN NET<br>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.

# State of Louisiana

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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.

# State of Louisiana

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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.

# State of Louisiana

## Deposits Exposed to Custodial Credit Risk (Expressed in Thousands)

|                            | Uninsured and<br>Uncollateralized | Uninsured and<br>Collateralized<br>with Securities<br>Held by<br>Institution | Uninsured and<br>Collateralized<br>with Securities<br>Held by Pledging<br>Institution's Trust<br>Dept. or Agent but<br>not in State's Name | Total Bank<br>Balances –<br>All<br>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                                      |
| <b>Total Bank Balances</b> | <b>\$ 47,871</b>                  | <b>\$ 22,006</b>                                                             | <b>\$ 64,556</b>                                                                                                                           | <b>\$ 1,033,379</b>                         |

## 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.

# State of Louisiana

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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.



# State of Louisiana

## All Investments (Expressed in Thousands)

|                                                                              | <b>Total Value</b>  | <b>Quoted Prices<br/>in Active<br/>Markets for<br/>Identical<br/>Assets<br/>(Level 1 Inputs)</b> | <b>Other<br/>Observable<br/>Inputs<br/>(Level 2 Inputs)</b> | <b>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3 Inputs)</b> |
|------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------|
| <b>Investments by Fair Value Level</b>                                       |                     |                                                                                                  |                                                             |                                                                     |
| 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                                                   |                                                                     |
| <b>Total Investments by Fair Value Level</b>                                 | <b>\$37,934,158</b> | <b>\$18,131,827</b>                                                                              | <b>\$12,522,665</b>                                         | <b>\$7,279,666</b>                                                  |
| <b>Investments Measured at Net Asset Value</b>                               |                     |                                                                                                  |                                                             |                                                                     |
| 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             |                                                                                                  |                                                             |                                                                     |
| <b>Total Investments at Net Asset Value</b>                                  | <b>\$8,092,661</b>  |                                                                                                  |                                                             |                                                                     |
| <b>Investments Measured at Fair Value</b>                                    |                     |                                                                                                  |                                                             |                                                                     |
| Cash in Investment Portfolios                                                | \$79,109            |                                                                                                  |                                                             |                                                                     |
| Collateral Held Under Securities Lending                                     | 3,207,389           |                                                                                                  |                                                             |                                                                     |
| <b>Total Investments at Fair Value</b>                                       | <b>\$3,286,498</b>  |                                                                                                  |                                                             |                                                                     |
| <b>Derivatives by Fair Value Level</b>                                       |                     |                                                                                                  |                                                             |                                                                     |
| 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)                                                     |                                                                     |
| <b>Total Derivatives by Fair Value Level</b>                                 | <b>\$188,475</b>    | <b>\$6,594</b>                                                                                   | <b>\$181,881</b>                                            |                                                                     |
| <b>TOTAL INVESTMENTS AT FAIR VALUE</b>                                       | <b>\$49,501,792</b> | <b>\$18,138,421</b>                                                                              | <b>\$12,704,546</b>                                         | <b>\$7,279,666</b>                                                  |
| <b>Investments Measured at Amortized Cost</b>                                |                     |                                                                                                  |                                                             |                                                                     |
| Negotiable Certificates of Deposit                                           | \$1,271             |                                                                                                  |                                                             |                                                                     |
| Repurchase Agreements                                                        | 376,977             |                                                                                                  |                                                             |                                                                     |

# State of Louisiana

## All Investments (Expressed in Thousands)

|                                             | <b>Quoted Prices<br/>in Active<br/>Markets for<br/>Identical<br/>Assets<br/>(Level 1 Inputs)</b> | <b>Other<br/>Observable<br/>Inputs<br/>(Level 2 Inputs)</b> | <b>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3 Inputs)</b> |
|---------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------|
|                                             | <b>Total Value</b>                                                                               |                                                             |                                                                     |
| 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                                                                                           |                                                             |                                                                     |
| <b>Total Investments at Amortized Cost</b>  | <b>\$2,033,623</b>                                                                               |                                                             |                                                                     |
| <b>Investments Measured at Cost</b>         |                                                                                                  |                                                             |                                                                     |
| Synthetic Guaranteed Investment Contracts   | \$513,951                                                                                        |                                                             |                                                                     |
| <b>Total Investments Measured at Cost</b>   | <b>\$513,951</b>                                                                                 |                                                             |                                                                     |
| <b>TOTAL ALL INVESTMENTS</b>                | <b>\$52,049,366</b>                                                                              | <b>\$18,138,421</b>                                         | <b>\$12,704,546</b>                                                 |
|                                             |                                                                                                  | <b>\$7,279,666</b>                                          |                                                                     |

### 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.

# State of Louisiana

## Investments Exposed to Custodial Credit Risk (Expressed in Thousands)

|                                    | <u>Uninsured,<br/>Unregistered, and<br/>Held by Counterparty</u> | <u>Uninsured, Unregistered, and Held by<br/>Counterparty's Trust Dept. or Agent<br/>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                                                                                                         |
| <b>TOTAL INVESTMENTS</b>           | <b>\$1,204</b>                                                   | <b>\$3,215,609</b>                                                                                                  |

## 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                              | --                 | --               | --               |
| <b>Total</b>                       | <b>\$7,665,957</b> | <b>\$4,805,474</b>               | <b>\$1,950,778</b> | <b>\$762,608</b> | <b>\$147,097</b> |

## 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                | --                 |
| <b>Total</b>                                                       | <b>\$10,631,690</b> | <b>\$5,078,787</b>               | <b>\$1,914,849</b> | <b>\$1,514,652</b> | <b>\$2,123,402</b> |

# State of Louisiana

## 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)<br>(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                                       | <u>\$9,981,431</u> |

## 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)<br>(in thousands) |                    |
|-------------------------|---------------------------------------------|--------------------|
|                         | Bonds                                       | Stocks<br>& 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.



# State of Louisiana

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.

# State of Louisiana

## 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   |
| <b>Hedging Derivative Instruments</b> |                               |          |                                 |          |
| <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.

# State of Louisiana

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

# State of Louisiana

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

| <b>Currency</b>     | <b>Fair Value<br/>(U.S Dollars)</b> |
|---------------------|-------------------------------------|
|                     | <b>Value</b>                        |
| 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                  |
| <b>Receivables (Net)</b>                                    | <b>\$ 803,687</b>  | <b>\$ 1,649,846</b>             | <b>\$ 3,192</b>            | <b>\$ 19</b>                           | <b>\$ 11,719</b>            | <b>\$ 2,468,463</b>      |
| <b>Amounts not expected to be collected within one year</b> | <b>\$ --</b>       | <b>\$ 457,373</b>               | <b>\$ --</b>               | <b>\$ --</b>                           | <b>\$ --</b>                | <b>\$ 457,373</b>        |

|                               | 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)                    |
| <b>Receivables (Net)</b>      | <b>\$ 65,305</b>                            | <b>\$ 23,081</b>                                | <b>\$ 8,986</b>           | <b>\$ 97,372</b>       | <b>\$ 80,190</b>        |

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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                |
| <b>Total Accounts Payable</b>      | <b>\$ 1,704,605</b> | <b>\$ 10</b>                    | <b>\$ 169,305</b>          | <b>\$ --</b>                           | <b>\$ 8,650</b>             | <b>\$ 1,882,570</b>      |

|                                    | 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                   |
| <b>Total Accounts Payable</b>      | <b>\$ --</b>                                | <b>\$ 38,953</b>                                | <b>\$ 6,545</b>           | <b>\$ 45,498</b>       | <b>\$ 21,165</b>        |

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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  |
| <b>GOVERNMENTAL FUNDS:</b>                      |                      |                     |
| 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>    |
| <b>PROPRIETARY FUNDS:</b>                       |                      |                     |
| 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>       |
| <b>GRAND TOTALS</b>                             | <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        |
| <b>GOVERNMENTAL FUNDS:</b>                      |                      |                      |
| 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>    |
| <b>PROPRIETARY FUNDS:</b>                       |                      |                      |
| 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>        |
| <b>GRAND TOTALS</b>                             | <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**

| <b>Major Component Unit:</b>            | <b>Operating Appropriations</b> | <b>Capital Grants</b> | <b>Total Support</b> |
|-----------------------------------------|---------------------------------|-----------------------|----------------------|
| 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               |
| <b>Total</b>                            | <b>\$ 1,093,483</b>             | <b>\$ 71,653</b>      | <b>\$ 1,165,136</b>  |

### **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> |
| <b>Business-type Activities:</b>                           |                      |                   |                   |                      |
| 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                                                           |    | <u>4,772</u>          |
| Total governmental activities depreciation and amortization expense | \$ | <u><u>637,794</u></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><u>2,516</u></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:

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

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

<sup>2</sup> For those hired after 12/31/10

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

<sup>4</sup> Benefit percent varies depending upon the plan or when hired

<sup>5</sup> Joined plan after 7/1/90

<sup>6</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

<sup>7</sup> With actuarial reduced benefits

<sup>8</sup> For those hired prior to 1/1/2013

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

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

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

<sup>12</sup> For those hired before 7/1/90

<sup>13</sup> 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%                                   | <b>10,996</b>                                         | 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> |
|--------------------------------------------------------|---------------|-------------|--------------|-------------|---------------|---------------|
| <b>Proportion (amount) of net pension liability</b>    | \$5,470,792   | \$387,793   | \$2,343      | \$14,769    | \$13,786      | \$17,582      |
| <b>Proportion (%) of net pension liability</b>         | 80.22%        | 3.95%       | 0.35%        | 45.90%      | 8.29%         | 74.49%        |
| <b>Increase/(Decrease) from prior measurement date</b> | 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.la.la.gov/PublicReports.nsf/CDC22E0A3D05F60E8625832F005B5430/\\$FILE/0001AAF1.pdf](https://www.la.la.gov/PublicReports.nsf/CDC22E0A3D05F60E8625832F005B5430/$FILE/0001AAF1.pdf)
- LSPRS - [https://www.la.la.gov/PublicReports.nsf/A47AC64F14A6497386258320005525A7/\\$FILE/0001A958.pdf](https://www.la.la.gov/PublicReports.nsf/A47AC64F14A6497386258320005525A7/$FILE/0001A958.pdf)
- TRSL - [https://www.la.la.gov/PublicReports.nsf/56D27F0779698E068625832000553704/\\$FILE/0001A959.pdf](https://www.la.la.gov/PublicReports.nsf/56D27F0779698E068625832000553704/$FILE/0001A959.pdf)
- LSERS - [https://www.la.la.gov/PublicReports.nsf/730C8D91A597C44A86258316005CCB8C/\\$FILE/0001A79D.pdf](https://www.la.la.gov/PublicReports.nsf/730C8D91A597C44A86258316005CCB8C/$FILE/0001A79D.pdf)
- DARS - [https://www.la.la.gov/PublicReports.nsf/99390B639D989F908625837D007218CB/\\$FILE/0001B553.pdf](https://www.la.la.gov/PublicReports.nsf/99390B639D989F908625837D007218CB/$FILE/0001B553.pdf)
- LCCRRF - [https://www.la.la.gov/PublicReports.nsf/B8B691BEE780A42C8625835A005D06DB/\\$FILE/0001ADE9.pdf](https://www.la.la.gov/PublicReports.nsf/B8B691BEE780A42C8625835A005D06DB/$FILE/0001ADE9.pdf)
- ROVERS - [https://www.la.la.gov/PublicReports.nsf/183AC106058CE2848625838A00748FA7/\\$FILE/0001B8C6.pdf](https://www.la.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>         |
|----------------------------------------------------------|----------------------|---------------------|---------------------|-----------------|-------------------|------------------|------------------|----------------------|
| <b>Total pension liability:</b>                          |                      |                     |                     |                 |                   |                  |                  |                      |
| 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                |
| <b>Net change in total pension liability</b>             | <b>267,917</b>       | <b>78,808</b>       | <b>(74,749)</b>     | <b>1,487</b>    | <b>14,994</b>     | <b>2,040</b>     | <b>7,298</b>     | <b>297,795</b>       |
| <b>Total pension liability - beginning, restated</b>     | <b>15,056,594</b>    | <b>1,062,446</b>    | <b>1,292,890</b>    | <b>7,681</b>    | <b>193,639</b>    | <b>63,835</b>    | <b>82,541</b>    | <b>17,759,626</b>    |
| <b>Total pension liability - ending</b>                  | <b>\$ 15,324,511</b> | <b>\$ 1,141,254</b> | <b>\$ 1,218,141</b> | <b>\$ 9,168</b> | <b>\$ 208,633</b> | <b>\$ 65,875</b> | <b>\$ 89,839</b> | <b>\$ 18,057,421</b> |
| <b>Plan fiduciary net position :</b>                     |                      |                     |                     |                 |                   |                  |                  |                      |
| 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                |
| <b>Net change in fiduciary net position</b>              | <b>436,770</b>       | <b>83,735</b>       | <b>(17,200)</b>     | <b>1,062</b>    | <b>12,673</b>     | <b>1,218</b>     | <b>5,806</b>     | <b>524,064</b>       |
| <b>Plan fiduciary net position - beginning, restated</b> | <b>9,416,949</b>     | <b>782,572</b>      | <b>847,548</b>      | <b>5,763</b>    | <b>181,191</b>    | <b>50,871</b>    | <b>66,451</b>    | <b>11,351,345</b>    |
| <b>Plan fiduciary net position - ending</b>              | <b>\$ 9,853,719</b>  | <b>\$ 866,307</b>   | <b>\$ 830,348</b>   | <b>\$ 6,825</b> | <b>\$ 193,864</b> | <b>\$ 52,089</b> | <b>\$ 72,257</b> | <b>\$ 11,875,409</b> |
| <b>State's net pension liability</b>                     | <b>\$ 5,470,792</b>  | <b>\$ 274,947</b>   | <b>\$ 387,793</b>   | <b>\$ 2,343</b> | <b>\$ 14,769</b>  | <b>\$ 13,786</b> | <b>\$ 17,582</b> | <b>\$ 6,182,012</b>  |

\*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%        |
| <br>*Plan Cash Flow Assumption                                                               | <br>(1)       | <br>(1)      | <br>(1)     | <br>(1)      | <br>(1)     | <br>(1)       | <br>(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           |
| <br>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         | <b>542,543</b> |

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):

# State of Louisiana

## 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           | --            | <b>32,500</b>    |
| Changes in assumptions or other inputs                                                                             | 55,670         | 20,782        | 24,917         | 99           | 8,960         | 1,432         | 2,880         | <b>114,740</b>   |
| Net difference between projected and actual earnings on pension plan investments                                   | 70,938         | --            | --             | --           | 1,237         | 263           | 1,056         | <b>73,494</b>    |
| Changes in Proportion                                                                                              | 112,988        | --            | 23,854         | 426          | --            | 431           | 306           | <b>138,005</b>   |
| Differences between Proportionate Share of Employer Contributions & Actual Contributions (cost-sharing plans only) | 4,841          | --            | 4,227          | 57           | 2             | 45            | --            | <b>9,172</b>     |
| 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         | <b>705,075</b>   |
| <b>TOTAL</b>                                                                                                       | <b>851,461</b> | <b>94,918</b> | <b>105,199</b> | <b>819</b>   | <b>10,626</b> | <b>3,989</b>  | <b>5,974</b>  | <b>1,072,986</b> |

## 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)        | <b>(81,381)</b>  |
| Changes in assumptions or other inputs                                                                             | --               | --              | --              | --           | (974)          | --            | (264)          | <b>(1,238)</b>   |
| Net difference between projected and actual earnings on pension plan investments                                   | --               | (17,853)        | (24,991)        | (39)         | --             | --            | --             | <b>(42,883)</b>  |
| Changes in Proportion                                                                                              | (99,374)         | --              | (46,779)        | (139)        | (236)          | (636)         | (120)          | <b>(147,284)</b> |
| Differences between Proportionate Share of Employer Contributions & Actual Contributions (cost-sharing plans only) | (11,336)         | --              | (1,661)         | (41)         | (2,432)        | (1)           | (13)           | <b>(15,484)</b>  |
| <b>Total</b>                                                                                                       | <b>(172,059)</b> | <b>(20,081)</b> | <b>(86,206)</b> | <b>(284)</b> | <b>(5,787)</b> | <b>(773)</b>  | <b>(3,080)</b> | <b>(288,270)</b> |

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           | <b>197,770</b>   |
| 2021                | 63,296        | 17,412        | (8,433)         | 122          | 902          | 578           | 347           | <b>74,224</b>    |
| 2022                | (133,697)     | (14,090)      | (13,277)        | (92)         | (81)         | (157)         | (499)         | <b>(161,893)</b> |
| 2023                | (20,023)      | (3,777)       | (8,663)         | (9)          | 148          | 275           | 339           | <b>(31,710)</b>  |
| 2024                | --            | --            | --              | --           | 1,250        | --            | --            | <b>1,250</b>     |
| <b>Total</b>        | <b>72,378</b> | <b>32,755</b> | <b>(33,208)</b> | <b>298</b>   | <b>4,491</b> | <b>1,765</b>  | <b>1,162</b>  | <b>79,641</b>    |

# State of Louisiana

## 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:

# State of Louisiana

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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              | <b>Post-Medicare:</b> 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<br><br><b>Pre-Medicare:</b> 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<br>Government | Component<br>Units  |
|---------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|
| <b>Balance at 6/30/18</b>                                                                                           | \$ 6,347,319          | \$ 2,291,670        |
| <b>Changes for the year:</b>                                                                                        |                       |                     |
| 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)            |
| <b>Net Changes</b>                                                                                                  | <u>(105,649)</u>      | <u>(48,260)</u>     |
| <b>Balance at 6/30/19</b>                                                                                           | \$ <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<br>Liability<br>OGB Plan | 1% Decrease | Discount Rate<br>(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):



# State of Louisiana

|                    | 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<br/>Government</u> | <u>Component<br/>Units</u> |
|-------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|
| <b>Deferred Outflows of Resources</b>                                                                 |                               |                            |
| 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>           |
| <b>Deferred Inflows of Resources</b>                                                                  |                               |                            |
| 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):

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| Year ended<br>June 30: | Net Amount Recognized in OPEB<br>Expense |                    |
|------------------------|------------------------------------------|--------------------|
|                        | Primary<br>Government                    | Component<br>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<br>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<br/>Contribution<br/>Percentage</u> | <u>Retiree Contribution<br/>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.

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## 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       | <b>Post-Medicare:</b> 5.0 percent for 2019, thereafter decreasing 0.5 percent to an ultimate rate of 4.5 percent for 2020 and later years<br><br><b>Pre-Medicare:</b> 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                     |
| Mortality Rates                   | <b>Non-Disabled Lives:</b> RP-2014 trended back to 2006 using scale MP-14 and projected generationally using scale MP-17, applied on a gender-specific basis<br><br><b>Disabled Lives:</b> RP-2014 Disabled Retiree Generational Table trended back to 2006 and scaled forward using scale MP-18, applied on a gender specific basis |
| 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<br>Government | Component<br>Units |
|----------------------------------------------------|-----------------------|--------------------|
| <b>Balance at 6/30/18</b>                          | \$ 82,727             | \$ 892,941         |
| <b>Changes for the year:</b>                       |                       |                    |
| 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)           |
| <b>Net changes</b>                                 | <u>11,688</u>         | <u>105,873</u>     |
| <b>Balance at 6/30/19</b>                          | <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<br>LSU Plan | 1% Decrease | Discount Rate<br>(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<br>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<br/>Government</u> | <u>Component<br/>Units</u> |
|-------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|
| <b>Deferred Outflows of Resources</b>                                                                 |                               |                            |
| 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>            |
| <b>Deferred Inflows of Resources</b>                                                                  |                               |                            |
| 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<br/>June 30:</u> | <u>Net Amount Recognized in OPEB<br/>Expense</u> |                            |
|--------------------------------|--------------------------------------------------|----------------------------|
|                                | <u>Primary<br/>Government</u>                    | <u>Component<br/>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                      | --                      |
| <b>Total</b>                                      | <u>\$16,806</u>             | <u>\$1,062</u>           | <u>\$(481)</u>          |

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## 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/<br/>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<br/>Activities</u> | <u>Business-Type<br/>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<br>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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|                             |           | <b>Governmental<br/>Activities</b> |           | <b>Business-Type<br/>Activities</b> |
|-----------------------------|-----------|------------------------------------|-----------|-------------------------------------|
| Buildings/Office Space      | \$        | --                                 | \$        | 3,000                               |
| Equipment                   |           | --                                 |           | 60                                  |
| Land                        |           | --                                 |           | --                                  |
| Other                       |           | --                                 |           | --                                  |
| <b>Total Capital Leases</b> | <b>\$</b> | <b>--</b>                          | <b>\$</b> | <b>3,060</b>                        |

## 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> |           | <b>Governmental<br/>Activities</b> |           | <b>Business-Type<br/>Activities</b> |
|--------------------|-----------|------------------------------------|-----------|-------------------------------------|
| 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                                 |
| <b>Total</b>       | <b>\$</b> | <b>4,586</b>                       | <b>\$</b> | <b>25,575</b>                       |

## 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 |
|-----------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| <b>GOVERNMENTAL ACTIVITIES:</b>                                                   |                     |                     |                     |                     |                     |                |
| <b>General obligation bonds payable</b>                                           |                     |                     |                     |                     |                     |                |
| 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%          |
| <b>Total general obligation bonds payable</b>                                     | <b>3,606,280</b>    | <b>306,720</b>      | <b>265,950</b>      | <b>3,647,050</b>    | <b>285,220</b>      |                |
| <b>Other bonds payable by Agency:</b>                                             |                     |                     |                     |                     |                     |                |
| 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       |
| <b>Total other bonds payable</b>                                                  | <b>\$ 3,559,269</b> | <b>\$ 185,000</b>   | <b>\$ 149,766</b>   | <b>\$ 3,594,503</b> | <b>\$ 103,155</b>   |                |
| Add/Subtract unamortized amounts:                                                 |                     |                     |                     |                     |                     |                |
| Unamortized Premiums                                                              | 660,832             | 86,482              | 60,433              | 686,881             | 54,895              |                |
| <b>Total bonded debt</b>                                                          | <b>\$ 7,826,381</b> | <b>\$ 578,202</b>   | <b>\$ 476,149</b>   | <b>\$ 7,928,434</b> | <b>\$ 443,270</b>   |                |
| <b>Other liabilities:</b>                                                         |                     |                     |                     |                     |                     |                |
| 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               |                |
| <b>Total Other Liabilities *</b>                                                  | <b>\$ 4,021,156</b> | <b>\$ 1,498,607</b> | <b>\$ 1,350,253</b> | <b>\$ 4,169,510</b> | <b>\$ 330,458</b>   |                |

\* 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                |              |
| <b>Total Bonds Payable</b>         | <b>\$ 593,070</b> | <b>\$ 76,792</b> | <b>\$ 23,311</b> | <b>\$ 646,551</b> | <b>\$ 19,752</b> |              |

#### **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           |  |
| <b>Total Other Liabilities *</b> | <b>\$ 25,328</b> | <b>\$ 11,557</b> | <b>\$ 6,638</b> | <b>\$ 30,247</b> | <b>\$ 6,066</b> |  |

\*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):

| <b>Governmental Activities</b> |                      |                     |                                             |                   |                                  |
|--------------------------------|----------------------|---------------------|---------------------------------------------|-------------------|----------------------------------|
| Year:                          | <b>Bonds Payable</b> |                     | <b>Bonds Payable from Direct Placements</b> |                   | <b>Net Effect of Derivatives</b> |
|                                | <b>Principal</b>     | <b>Interest</b>     | <b>Principal</b>                            | <b>Interest</b>   |                                  |
| 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               | --                                          | --                | --                               |
| <b>Total</b>                   | <b>\$ 6,793,643</b>  | <b>\$ 3,202,617</b> | <b>\$ 447,910</b>                           | <b>\$ 222,019</b> | <b>\$ 190,732</b>                |

| <b>Governmental Activities</b> |                      |                 |                        |                            |
|--------------------------------|----------------------|-----------------|------------------------|----------------------------|
| Year:                          | <b>Notes Payable</b> |                 | <b>Totals</b>          |                            |
|                                | <b>Principal</b>     | <b>Interest</b> | <b>Total Principal</b> | <b>Total Interest Cost</b> |
| 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                      |
| <b>Total</b>                   | <b>\$ 11,968</b>     | <b>\$ 304</b>   | <b>\$ 7,253,521</b>    | <b>\$ 3,615,672</b>        |

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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               |
| <b>Total</b> | <b>\$ 477,640</b>    | <b>\$ 251,226</b> | <b>\$ 118,710</b>                           | <b>\$ 43,556</b> | <b>\$ 1,398</b>      | <b>\$ 849</b>   | <b>\$ 597,748</b> | <b>\$ 295,631</b> |

### 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.

# State of Louisiana

| <u>Bond Series</u>         | <u>Date<br/>Defeased</u> | <u>Maturity<br/>Date</u> | <u>Amount<br/>Defeased</u> | <u>Outstanding at<br/>June 30, 2019</u> |
|----------------------------|--------------------------|--------------------------|----------------------------|-----------------------------------------|
| <b>Primary Government:</b> |                          |                          |                            |                                         |
| 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.

# State of Louisiana

## 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.

# State of Louisiana

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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> |



# State of Louisiana

## 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> |
|-------------------------------------------|---------------------|-----------------------------------|-----------------------------------------------|------------------------------------|---------------------------------|
| <b>Fund Balances</b>                      |                     |                                   |                                               |                                    |                                 |
| <b>Nonspendable:</b>                      |                     |                                   |                                               |                                    |                                 |
| Inventory                                 | \$ 74,112           | \$ --                             | \$ --                                         | \$ --                              | 74,112                          |
| Prepaid Items                             | 27,223              | --                                | --                                            | --                                 | 27,223                          |
| Permanent Fund Corpus                     | --                  | --                                | 1,331,524                                     | 1,397,073                          | 2,728,597                       |
| <b>Restricted for:</b>                    |                     |                                   |                                               |                                    |                                 |
| 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                           |
| <b>Committed for:</b>                     |                     |                                   |                                               |                                    |                                 |
| 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<br>Fund     | Capital<br>Outlay<br>Escrow<br>Fund | Louisiana<br>Education<br>Quality<br>Trust Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>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                          |
| <b>Assigned for:</b>                          |                     |                                     |                                                 |                                   |                                |
| 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                          |
| <b>Unassigned</b>                             | 96,654              | --                                  | --                                              | (4,902)                           | 91,752                         |
| <b>Total Fund Balance</b>                     | <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<br/>Balance</u> | <u>Prior Period<br/>Adjustments</u> | <u>Beginning<br/>Balance, as<br/>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<br>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<br/>Balance</u> | <u>Prior Period<br/>Adjustments</u> | <u>Beginning<br/>Balance, as<br/>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

# State of Louisiana

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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.

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| GASB 77 Tax Abatements                                                                                                     | Programs Administered by Louisiana Economic Development (LED)                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                            | Competitive Projects Payroll Incentive Program                                                                                                                                                                                                                                                                                                                                         | Digital Interactive Media and Software Tax Credit                                                                                                                                                                                                                                                                                                                                                  |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                                                                                                                             |
| <b>2. Tax being Abated</b>                                                                                                 | State Sales and Use Tax, Corporate Income Tax                                                                                                                                                                                                                                                                                                                                          | State Individual and State Corporate Income Tax and Franchise Tax                                                                                                                                                                                                                                                                                                                                  |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 51:3121 et. seq.                                                                                                                                                                                                                                                                                                                                                                   | LRS 47:6022                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>4. Eligibility Criteria</b>                                                                                             | 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.                                                                                                                                                                                                                                              |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Rebates                                                                                                                                                                                                                                                                                                                                                                            | Tax Credits                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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.                                                                                                                                    |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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. |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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.                                                                                                                                                                               |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$-0-                                                                                                                                                                                                                                                                                                                                                                                  | \$29,132,130                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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)                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                            | Enterprise Zone Program                                                                                                                                                                                                                                                                                       | Exemption for Manufacturing Establishments (Industry Assistance) Program                                                                                                                                                                                                                          |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                                                                     |
| <b>2. Tax being Abated</b>                                                                                                 | 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                                                                                                                                                                                                                  |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 51:1781 et. seq., Louisiana Administrative Code Title 13, Chapter 7, subchapter 701 et. seq.                                                                                                                                                                                                              | LRS 47:4301-4306                                                                                                                                                                                                                                                                                  |
| <b>4. Eligibility Criteria</b>                                                                                             | 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.    |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Credit and Rebate                                                                                                                                                                                                                                                                                         | Tax Exemptions                                                                                                                                                                                                                                                                                    |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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.                                                                                                                 |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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. |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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.                                                |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$24,041,559                                                                                                                                                                                                                                                                                                  | \$1,500,000                                                                                                                                                                                                                                                                                       |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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)                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                            | Louisiana Quality Jobs Program                                                                                                                                                                                                                        | Motion Picture Production Tax Credit                                                                                                                                                                                                                                                                                                                                                           |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                                                                                                                                                  |
| <b>2. Tax being Abated</b>                                                                                                 | State Sales and Use Tax, State Income Taxes                                                                                                                                                                                                           | State Income Tax                                                                                                                                                                                                                                                                                                                                                                               |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 51:2451-2462                                                                                                                                                                                                                                      | LRS 47:6007                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>4. Eligibility Criteria</b>                                                                                             | 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. |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Rebate                                                                                                                                                                                                                                            | Tax Credit                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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%.                                                                                                      |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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.                                                                                                                                                                         |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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.                                                                                                                                      |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$141,741,787                                                                                                                                                                                                                                         | \$180,000,000                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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                                                                                                                                                                                                                                                                                           |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                                                                                                                                                                |
| <b>2. Tax being Abated</b>                                                                                                 | State Individual Income and State Corporate Income Tax                                                                                                                                                                                                                                                                                                                                                      | State Income and Corporate Franchise Tax                                                                                                                                                                                                                                                                             |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 47:6034                                                                                                                                                                                                                                                                                                                                                                                                 | LRS 47:6036                                                                                                                                                                                                                                                                                                          |
| <b>4. Eligibility Criteria</b>                                                                                             | 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.                                                                                                                                     |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Credit                                                                                                                                                                                                                                                                                                                                                                                                  | Tax Credit                                                                                                                                                                                                                                                                                                           |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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. |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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.                                                                      |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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.                                             |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$2,300,386                                                                                                                                                                                                                                                                                                                                                                                                 | \$0                                                                                                                                                                                                                                                                                                                  |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                                                                                                                                                                                     |
| <b>2. Tax being Abated</b>                                                                                                 | State Individual Income Tax, State Corporate Income and State Corporate Franchise Tax                                                                                                                                                                                                              | State Income Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 51:2399.1 through 51:2399.6                                                                                                                                                                                                                                                                    | LRS 47:6023                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>4. Eligibility Criteria</b>                                                                                             | 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.                                                                                                                                                                                                                                                                                                                   |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Credit                                                                                                                                                                                                                                                                                         | Tax Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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.                                                                                                                                                                                                                                                        |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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. |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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.                                                                                                                              |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$6,242,541                                                                                                                                                                                                                                                                                        | \$15,372                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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                                                                                                                                                                                                                                                                                 |              |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                           |              |
| <b>2. Tax being Abated</b>                                                                                                 | State Corporation Franchise Tax, State Corporation Income Tax, and State Sales and Use Tax                                                                                                                                                                                                               |              |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 47:3201-3205                                                                                                                                                                                                                                                                                         |              |
| <b>4. Eligibility Criteria</b>                                                                                             | 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. |              |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Exemption                                                                                                                                                                                                                                                                                            |              |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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.                       |              |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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.                                                        |              |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | The company must continue to operate and maintain business, jobs, payroll and capital investment in Louisiana.                                                                                                                                                                                           |              |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   |                                                                                                                                                                                                                                                                                                          | \$13,110,539 |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | No information was omitted due to legal prohibitions                                                                                                                                                                                                                                                     |              |

# State of Louisiana

| GASB 77 Tax Abatements                                                                                                     | Programs Administered by Louisiana Department of Insurance                                                                                                                                                                                                                                            |                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                            | Louisiana Capital Companies (CAPCO) Tax Credit Program                                                                                                                                                                                                                                                | New Market Jobs Act Program                                                                                                                                                                      |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                    |
| <b>2. Tax being Abated</b>                                                                                                 | 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)                                                                        |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 51:1921, LRS 22:832E                                                                                                                                                                                                                                                                              | LRS 47:6016.1                                                                                                                                                                                    |
| <b>4. Eligibility Criteria</b>                                                                                             | 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.                                                      |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Credit                                                                                                                                                                                                                                                                                            | Tax Credit                                                                                                                                                                                       |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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.                  |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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.           |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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. |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$19,684                                                                                                                                                                                                                                                                                              | \$0                                                                                                                                                                                              |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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                                                                                                                                                                                                                                                      |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                                                                                        |
| <b>2. Tax being Abated</b>                                                                                                 | State Corporation and Individual Income Taxes                                                                                                                                                                                                                                                                                               | State Corporate Income and Franchise Tax                                                                                                                                                                                                                                   |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 47:35 and 287.753                                                                                                                                                                                                                                                                                                                       | LRS 47:6016                                                                                                                                                                                                                                                                |
| <b>4. Eligibility Criteria</b>                                                                                             | 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.                                             |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Tax Credit                                                                                                                                                                                                                                                                                                                                  | Tax Credit                                                                                                                                                                                                                                                                 |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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. |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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.                                                       |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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.                                                                                                                                                                                                  |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$-0-                                                                                                                                                                                                                                                                                                                                       | (\$3,162,565)                                                                                                                                                                                                                                                              |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                            | Procurement Processing Company Rebate                                                                                                                                                                                                                  | Rehabilitation of Historic Structures                                                                                                                                                                                                                                                                                                                                                      |
| <b>1. Purpose of the Program</b>                                                                                           | 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.                                                                                                                                                                                                                          |
| <b>2. Tax being Abated</b>                                                                                                 | State Sales and Use Tax                                                                                                                                                                                                                                | State Income and Franchise Tax                                                                                                                                                                                                                                                                                                                                                             |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                                      | LRS 47:6351                                                                                                                                                                                                                                            | LRS 47:6019                                                                                                                                                                                                                                                                                                                                                                                |
| <b>4. Eligibility Criteria</b>                                                                                             | 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. |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>                     | Rebate                                                                                                                                                                                                                                                 | Tax Credit                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b>         | 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.             |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                          | 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.                                                                                                                                                                                                                                                                                                                                            |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | 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.                                                                                                                                                                                                                                                                  |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$20,213,217                                                                                                                                                                                                                                           | \$77,349,267                                                                                                                                                                                                                                                                                                                                                                               |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                                                                                                    | Cooperative Endeavor Agreements for Tax Increment Financing (TIF) Districts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |
|                                                                                                                    | <ol style="list-style-type: none"> <li>1. Algiers TIF-New Orleans</li> <li>2. Bass Pro TIF-Denham Springs</li> <li>3. Broussard TIF</li> <li>4. Cabela's TIF-Gonzales</li> <li>5. Garrett Rd TIF-Monroe</li> <li>6. Rooms to Go TIF-St. Tammany</li> <li>7. Ruston TIF</li> <li>8. Tower Drive TIF-Monroe</li> <li>9. Capitol House Taxing District TIF-Baton Rouge</li> <li>10. Bluebonnet Convention Hotel Taxing District TIF-Baton Rouge</li> <li>11. EBRATS Building Special Taxing District TIF-Baton Rouge</li> </ol>                                                                                                                                                                      |  |
| <b>1. Purpose of the Program</b>                                                                                   | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| <b>2. Tax being Abated</b>                                                                                         | State Sales Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| <b>3. Authority to Enter into Abatement Agreement</b>                                                              | LRS 33:9020 through 9039                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| <b>4. Eligibility Criteria</b>                                                                                     | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| <b>5. Mechanism by which the taxes are abated, including (a) How are the Recipient's Taxes Reduced</b>             | 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. |  |
| <b>6. Mechanism by which the taxes are abated, including (b) How the amount of the Tax Abatement is Determined</b> | The amount of taxes distributed to or retained by the district is spelled out in the cooperative endeavor agreement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| <b>7. Provisions for Recapturing Abated Taxes</b>                                                                  | 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"> <li>1. Algiers TIF-New Orleans</li> <li>2. Bass Pro TIF-Denham Springs</li> <li>3. Broussard TIF</li> <li>4. Cabela's TIF-Gonzales</li> <li>5. Garrett Rd TIF-Monroe</li> <li>6. Rooms to Go TIF-St. Tammany</li> <li>7. Ruston TIF</li> <li>8. Tower Drive TIF-Monroe</li> <li>9. Capitol House Taxing District TIF-Baton Rouge</li> <li>10. Bluebonnet Convention Hotel Taxing District TIF-Baton Rouge</li> <li>11. EBRATS Building Special Taxing District TIF-Baton Rouge</li> </ol> |  |
| <b>8. The Types of Commitments made by the Recipients of the Tax Abatement</b>                                             | <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>                                                                           |  |
| <b>9. Gross Dollar Amount of the Reduction of Taxes for the Current Fiscal Year, on an Accrual Basis</b>                   | \$11,727,730                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
| <b>10. Description of information that was Omitted because the Information was Legally Prohibited from being Disclosed</b> | No information was omitted due to legal prohibitions                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |

# State of Louisiana

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## 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<br>BUDGETARY BASIS | VARIANCE WITH<br>FINAL BUDGET<br>POSITIVE (NEGATIVE) |
|----------------------------------------------|---------------------|---------------------|-----------------------------------|------------------------------------------------------|
|                                              | ORIGINAL            | FINAL               |                                   |                                                      |
| <b>REVENUES:</b>                             |                     |                     |                                   |                                                      |
| 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>                                   |
| <b>EXPENDITURES:</b>                         |                     |                     |                                   |                                                      |
| <b>CURRENT:</b>                              |                     |                     |                                   |                                                      |
| 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<br>UNDER EXPENDITURES | <u>(13,908,732)</u> | <u>(14,232,927)</u> | <u>(13,234,188)</u>               | <u>(998,739)</u>                                     |
| <b>OTHER FINANCING SOURCES (USES):</b>       |                     |                     |                                   |                                                      |
| 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      |
| 52,201      | 50,920      | 47,439      | 50,162      | 51,520      | 237          | 256         | 189         | 234         | 244         |
| \$ --       | \$ --       | \$ --       | \$ --       | \$ --       | \$ --        | \$ --       | \$ --       | \$ --       | \$ --       |
| \$ 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    |
| 1,451         | 1,497       | 1,482       | 1,494       | 1,485       | 1,732         | 1,757       | 2,017       | 2,292       | 2,437       |
| \$ --         | \$ --       | \$ --       | \$ --       | \$ --       | \$ --         | \$ --       | \$ --       | \$ --       | \$ --       |
| \$ 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)

|                                                                                     | <u>LASERS</u> |              |              |              |              |
|-------------------------------------------------------------------------------------|---------------|--------------|--------------|--------------|--------------|
|                                                                                     | <u>2019</u>   | <u>2018</u>  | <u>2017</u>  | <u>2016</u>  | <u>2015</u>  |
| 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%       |
|                                                                                     | <u>DARS</u>   |              |              |              |              |
|                                                                                     | <u>2019</u>   | <u>2018</u>  | <u>2017</u>  | <u>2016</u>  | <u>2015</u>  |
| 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>       |
|-----------------------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| <b>Total pension liability:</b>                                                   |                     |                     |                     |                   |                   |
| 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               |                     |                     |                   |                   |
| <b>Net change in total pension liability</b>                                      | <b>78,808</b>       | <b>55,820</b>       | <b>95,781</b>       | <b>72,905</b>     | <b>40,101</b>     |
| <b>Total pension liability - beginning</b>                                        | <b>1,062,446</b>    | <b>1,006,626</b>    | <b>910,845</b>      | <b>837,940</b>    | <b>797,839</b>    |
| <b>Total pension liability - ending</b>                                           | <b>\$ 1,141,254</b> | <b>\$ 1,062,446</b> | <b>\$ 1,006,626</b> | <b>\$ 910,845</b> | <b>\$ 837,940</b> |
| <b>Plan fiduciary net position :</b>                                              |                     |                     |                     |                   |                   |
| 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)             |
| <b>Net change in fiduciary net position</b>                                       | <b>83,735</b>       | <b>112,149</b>      | <b>12,107</b>       | <b>35,523</b>     | <b>101,662</b>    |
| <b>Plan fiduciary net position - beginning</b>                                    | <b>782,572</b>      | <b>670,423</b>      | <b>658,316</b>      | <b>622,793</b>    | <b>521,131</b>    |
| <b>Plan fiduciary net position - ending</b>                                       | <b>\$ 866,307</b>   | <b>\$ 782,572</b>   | <b>\$ 670,423</b>   | <b>\$ 658,316</b> | <b>\$ 622,793</b> |
| <b>State's net pension liability</b>                                              | <b>\$ 274,947</b>   | <b>\$ 279,874</b>   | <b>\$ 336,203</b>   | <b>\$ 252,529</b> | <b>\$ 215,147</b> |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b> | <b>75.91%</b>       | <b>73.65%</b>       | <b>66.60%</b>       | <b>72.28%</b>     | <b>74.32%</b>     |
| <b>Covered payroll (2017 &amp; 2018 restated)</b>                                 | <b>\$ 107,998</b>   | <b>\$ 108,937</b>   | <b>\$ 104,059</b>   | <b>\$ 85,233</b>  | <b>\$ 71,880</b>  |
| <b>Net pension liability as a percentage of covered payroll</b>                   | <b>254.59%</b>      | <b>256.91%</b>      | <b>323.09%</b>      | <b>296.28%</b>    | <b>299.31%</b>    |

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                                                                                       | <u>\$6,241,670</u> | <u>\$2,243,410</u> | <u>\$6,347,319</u> | <u>\$2,291,670</u> |
| 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<br>Government | Component<br>Units | Primary<br>Government | Component<br>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          |
| <br>Covered-employee payroll                                     | <br>\$40,644          | <br>\$476,077      | <br>\$39,847          | <br>\$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<br>BUDGETARY BASIS | VARIANCE WITH<br>FINAL BUDGET<br>POSITIVE (NEGATIVE) |
|---------------------------------------------|---------------------|---------------------|-----------------------------------|------------------------------------------------------|
|                                             | ORIGINAL            | FINAL               |                                   |                                                      |
| <b>REVENUES:</b>                            |                     |                     |                                   |                                                      |
| 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)                                            |
| <b>TOTAL REVENUES</b>                       | <b>13,652,440</b>   | <b>13,916,614</b>   | <b>13,884,471</b>                 | <b>(32,143)</b>                                      |
| <b>EXPENDITURES:</b>                        |                     |                     |                                   |                                                      |
| <b>CURRENT:</b>                             |                     |                     |                                   |                                                      |
| GENERAL GOVERNMENT                          | --                  | --                  | 137                               | (137)                                                |
| <b>DEBT SERVICE:</b>                        |                     |                     |                                   |                                                      |
| PRINCIPAL                                   | 265,950             | 265,950             | 265,950                           | --                                                   |
| INTEREST                                    | 156,701             | 156,701             | 156,701                           | --                                                   |
| ISSUANCE COSTS & OTHER CHARGES              | --                  | --                  | 271                               | (271)                                                |
| <b>TOTAL EXPENDITURES</b>                   | <b>422,651</b>      | <b>422,651</b>      | <b>423,059</b>                    | <b>(408)</b>                                         |
| EXCESS(DEFICIENCY) OF REVENUES              |                     |                     |                                   |                                                      |
| OVER(UNDER) EXPENDITURES                    | 13,229,789          | 13,493,963          | 13,461,412                        | (32,551)                                             |
| <b>OTHER FINANCING SOURCES(USES):</b>       |                     |                     |                                   |                                                      |
| 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                                               |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(13,229,789)</b> | <b>(13,493,963)</b> | <b>(13,461,412)</b>               | <b>32,551</b>                                        |
| <b>NET CHANGE IN BUDGETARY FUND BALANCE</b> | <b>--</b>           | <b>--</b>           | <b>--</b>                         | <b>--</b>                                            |
| <b>BUDGETARY FUND BALANCE - BEGINNING</b>   | <b>--</b>           | <b>--</b>           | <b>--</b>                         | <b>--</b>                                            |
| <b>BUDGETARY FUND BALANCE - ENDING</b>      | <b>\$ --</b>        | <b>\$ --</b>        | <b>\$ --</b>                      | <b>\$ --</b>                                         |



COMBINING AND INDIVIDUAL  
FUND STATEMENTS





# State of Louisiana

## COMBINING BALANCE SHEET

### NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2019

### SPECIAL REVENUE FUNDS

(EXPRESSED IN THOUSANDS)

|                                                                            | EMPLOYMENT<br>SECURITY<br>ADMINISTRATIVE<br>ACCOUNT | FEDERAL ENERGY<br>SETTLEMENT<br>FUND | INCUMBENT<br>WORKER<br>TRAINING<br>ACCOUNT | LABOR PENALTY &<br>INTEREST<br>ACCOUNT |
|----------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------|--------------------------------------------|----------------------------------------|
| <b>ASSETS:</b>                                                             |                                                     |                                      |                                            |                                        |
| 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                                                | --                                                  | --                                   | --                                         | --                                     |
| <b>TOTAL ASSETS</b>                                                        | <b>\$ 2,108</b>                                     | <b>\$ 8,840</b>                      | <b>\$ 25,852</b>                           | <b>\$ 11,830</b>                       |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>       |                                                     |                                      |                                            |                                        |
| <b>LIABILITIES:</b>                                                        |                                                     |                                      |                                            |                                        |
| 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                                         | --                                                  | --                                   | --                                         | --                                     |
| <b>TOTAL LIABILITIES</b>                                                   | <b>54</b>                                           | <b>13,742</b>                        | <b>796</b>                                 | <b>72</b>                              |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                      |                                                     |                                      |                                            |                                        |
| UNAVAILABLE REVENUE                                                        | --                                                  | --                                   | --                                         | --                                     |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                 | <b>--</b>                                           | <b>--</b>                            | <b>--</b>                                  | <b>--</b>                              |
| <b>FUND BALANCES:</b>                                                      |                                                     |                                      |                                            |                                        |
| NONSPENDABLE                                                               | --                                                  | --                                   | --                                         | --                                     |
| RESTRICTED                                                                 | --                                                  | --                                   | --                                         | --                                     |
| COMMITTED                                                                  | 2,054                                               | --                                   | 25,056                                     | 11,758                                 |
| UNASSIGNED                                                                 | --                                                  | (4,902)                              | --                                         | --                                     |
| <b>TOTAL FUND BALANCES</b>                                                 | <b>2,054</b>                                        | <b>(4,902)</b>                       | <b>25,056</b>                              | <b>11,758</b>                          |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 2,108</b>                                     | <b>\$ 8,840</b>                      | <b>\$ 25,852</b>                           | <b>\$ 11,830</b>                       |

(Continued)



# State of Louisiana

## SPECIAL REVENUE FUNDS

| LOUISIANA<br>TOURISM<br>PROMOTION<br>DISTRICT FUND | MARSH ISLAND<br>OPERATING FUND | RETIREMENT<br>SYSTEMS<br>INSURANCE<br>PROCEEDS FUND | STATE HIGHWAY<br>FUND #2 | TRANSPORTATION<br>TRUST FUND | TOTAL SPECIAL<br>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<br>SETTLEMENT<br>FINANCING<br>CORPORATION | TRANSPORTATION<br>INFRASTRUCTURE<br>MODEL FOR<br>ECONOMIC<br>DEVELOPMENT | TOTAL DEBT<br>SERVICE FUNDS | EDUCATION<br>EXCELLENCE FUND |
| <b>ASSETS:</b>                                                             |                                                   |                                                                          |                             |                              |
| 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                                                | --                                                | --                                                                       | --                          | --                           |
| <b>TOTAL ASSETS</b>                                                        | <b>\$ 69,444</b>                                  | <b>\$ 83,899</b>                                                         | <b>\$ 153,343</b>           | <b>\$ 530,397</b>            |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>       |                                                   |                                                                          |                             |                              |
| <b>LIABILITIES:</b>                                                        |                                                   |                                                                          |                             |                              |
| 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                                         | --                                                | --                                                                       | --                          | --                           |
| <b>TOTAL LIABILITIES</b>                                                   | <b>28</b>                                         | <b>22</b>                                                                | <b>50</b>                   | <b>703</b>                   |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                      |                                                   |                                                                          |                             |                              |
| UNAVAILABLE REVENUE                                                        | --                                                | 79                                                                       | 79                          | --                           |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                 | <b>--</b>                                         | <b>79</b>                                                                | <b>79</b>                   | <b>--</b>                    |
| <b>FUND BALANCES:</b>                                                      |                                                   |                                                                          |                             |                              |
| NONSPENDABLE                                                               | --                                                | --                                                                       | --                          | 464,925                      |
| RESTRICTED                                                                 | 69,416                                            | 83,798                                                                   | 153,214                     | 64,769                       |
| COMMITTED                                                                  | --                                                | --                                                                       | --                          | --                           |
| UNASSIGNED                                                                 | --                                                | --                                                                       | --                          | --                           |
| <b>TOTAL FUND BALANCES</b>                                                 | <b>69,416</b>                                     | <b>83,798</b>                                                            | <b>153,214</b>              | <b>529,694</b>               |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 69,444</b>                                  | <b>\$ 83,899</b>                                                         | <b>\$ 153,343</b>           | <b>\$ 530,397</b>            |

(Concluded)

# State of Louisiana

## PERMANENT FUNDS

| FULLER-EDWARDS<br>ARBORETUM<br>TRUST FUND | HEALTH<br>EXCELLENCE FUND | W.R. IRBY<br>BEQUEST FUND | TOPS FUND         | TOTAL PERMANENT<br>FUNDS | TOTAL NONMAJOR<br>GOVERNMENTAL<br>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>                     |
| <br>                                      |                           |                           |                   |                          |                                         |
| \$ 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>                          |
| <br>                                      |                           |                           |                   |                          |                                         |
| --                                        | --                        | --                        | --                | --                       | 79                                      |
| --                                        | --                        | --                        | --                | --                       | 79                                      |
| <br>                                      |                           |                           |                   |                          |                                         |
| 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>                        |
| <br>                                      |                           |                           |                   |                          |                                         |
| <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<br>SECURITY<br>ADMINISTRATIVE<br>ACCOUNT | FEDERAL ENERGY<br>SETTLEMENT<br>FUND | INCUMBENT<br>WORKER<br>TRAINING<br>ACCOUNT | LABOR PENALTY &<br>INTEREST<br>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<br>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<br>TOURISM<br>PROMOTION<br>DISTRICT FUND | MARSH ISLAND<br>OPERATING FUND | RETIREMENT<br>SYSTEMS<br>INSURANCE<br>PROCEEDS FUND | STATE HIGHWAY<br>FUND #2 | TRANSPORTATION<br>TRUST FUND | TOTAL SPECIAL<br>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                            |
| --                                                 | --                             | 69,482                                              | 5,779                    | 614                          | 75,875                         |
| <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<br>SETTLEMENT<br>FINANCING<br>CORPORATION | TRANSPORTATION<br>INFRASTRUCTURE<br>MODEL FOR<br>ECONOMIC<br>DEVELOPMENT | TOTAL DEBT<br>SERVICE FUNDS | EDUCATION<br>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                          | --                           |
| <b>TOTAL REVENUES</b>                                | <b>91,835</b>                                     | <b>128,576</b>                                                           | <b>220,411</b>              | <b>--</b>                    |
| 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                          | --                           |
| <b>TOTAL EXPENDITURES</b>                            | <b>93,428</b>                                     | <b>146,071</b>                                                           | <b>239,499</b>              | <b>664</b>                   |
| EXCESS (DEFICIENCY) OF REVENUES<br>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                     | --                                                | --                                                                       | --                          | --                           |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b>          | <b>--</b>                                         | <b>18,645</b>                                                            | <b>18,645</b>               | <b>15,832</b>                |
| 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<br>ARBORETUM<br>TRUST FUND | HEALTH<br>EXCELLENCE FUND | W.R. IRBY BEQUEST<br>FUND | TOPS FUND         | TOTAL PERMANENT<br>FUNDS | TOTAL NONMAJOR<br>GOVERNMENTAL<br>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 &<br>COMMISSIONS | CLEAN WATER<br>STATE REVOLVING<br>LOAN FUND | DRINKING WATER<br>REVOLVING LOAN<br>FUND | LOUISIANA<br>AGRICULTURAL<br>FINANCE<br>AUTHORITY |
|-----------------------------------------------------|-------------------------|---------------------------------------------|------------------------------------------|---------------------------------------------------|
| <b>ASSETS</b>                                       |                         |                                             |                                          |                                                   |
| <b>CURRENT ASSETS:</b>                              |                         |                                             |                                          |                                                   |
| 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                      | --                                          | --                                       | --                                                |
| <b>TOTAL CURRENT ASSETS</b>                         | <b>68,209</b>           | <b>242,854</b>                              | <b>124,573</b>                           | <b>13,876</b>                                     |
| <b>NON-CURRENT ASSETS:</b>                          |                         |                                             |                                          |                                                   |
| <b>RESTRICTED ASSETS</b>                            |                         |                                             |                                          |                                                   |
| 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                                               |
| <b>CAPITAL ASSETS (NOTE 5)</b>                      |                         |                                             |                                          |                                                   |
| 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                                                |
| <b>TOTAL NON-CURRENT ASSETS</b>                     | <b>24,902</b>           | <b>377,224</b>                              | <b>169,885</b>                           | <b>33,046</b>                                     |
| <b>TOTAL ASSETS</b>                                 | <b>93,111</b>           | <b>620,078</b>                              | <b>294,458</b>                           | <b>46,922</b>                                     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                         |                                             |                                          |                                                   |
| OPEB-RELATED DEFERRED OUTFLOWS OF RESOURCES         | 1,893                   | --                                          | --                                       | --                                                |
| PENSION-RELATED DEFERRED OUTFLOWS OF RESOURCES      | 8,206                   | --                                          | --                                       | --                                                |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>         | <b>10,099</b>           | <b>--</b>                                   | <b>--</b>                                | <b>--</b>                                         |
| <b>LIABILITIES</b>                                  |                         |                                             |                                          |                                                   |
| <b>CURRENT LIABILITIES:</b>                         |                         |                                             |                                          |                                                   |
| 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                                                 |
| <b>CURRENT PORTION OF LONG-TERM LIABILITIES:</b>    |                         |                                             |                                          |                                                   |
| COMPENSATED ABSENCES PAYABLE                        | 250                     | --                                          | --                                       | --                                                |
| CAPITAL LEASE OBLIGATIONS                           | --                      | --                                          | --                                       | --                                                |
| NOTES PAYABLE                                       | 14                      | --                                          | --                                       | --                                                |
| BONDS PAYABLE                                       | --                      | --                                          | --                                       | --                                                |
| OPEB LIABILITY                                      | 521                     | --                                          | --                                       | --                                                |
| <b>TOTAL CURRENT LIABILITIES</b>                    | <b>10,279</b>           | <b>51</b>                                   | <b>--</b>                                | <b>1,234</b>                                      |
| <b>NONCURRENT LIABILITIES:</b>                      |                         |                                             |                                          |                                                   |
| <b>NONCURRENT PORTION OF LONG-TERM LIABILITIES:</b> |                         |                                             |                                          |                                                   |
| COMPENSATED ABSENCES PAYABLE                        | 1,170                   | --                                          | --                                       | --                                                |
| CAPITAL LEASE OBLIGATIONS                           | --                      | --                                          | --                                       | --                                                |
| NOTES PAYABLE                                       | 719                     | --                                          | --                                       | --                                                |
| BONDS PAYABLE                                       | --                      | --                                          | --                                       | --                                                |
| OPEB LIABILITY                                      | 23,287                  | --                                          | --                                       | --                                                |
| NET PENSION LIABILITY                               | 47,235                  | --                                          | --                                       | --                                                |
| <b>TOTAL NON-CURRENT LIABILITIES</b>                | <b>72,411</b>           | <b>--</b>                                   | <b>--</b>                                | <b>--</b>                                         |
| <b>TOTAL LIABILITIES</b>                            | <b>82,690</b>           | <b>51</b>                                   | <b>--</b>                                | <b>1,234</b>                                      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                         |                                             |                                          |                                                   |
| DEFERRED AMOUNTS ON DEBT REFUNDING                  | --                      | --                                          | --                                       | --                                                |
| OPEB-RELATED DEFERRED INFLOWS OF RESOURCES          | 2,479                   | --                                          | --                                       | --                                                |
| PENSION-RELATED DEFERRED INFLOWS OF RESOURCES       | 2,137                   | --                                          | --                                       | --                                                |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>          | <b>4,616</b>            | <b>--</b>                                   | <b>--</b>                                | <b>--</b>                                         |
| <b>NET POSITION</b>                                 |                         |                                             |                                          |                                                   |
| 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                                            |
| <b>TOTAL NET POSITION</b>                           | <b>\$ 15,904</b>        | <b>\$ 620,027</b>                           | <b>\$ 294,458</b>                        | <b>\$ 45,688</b>                                  |



# State of Louisiana

| LOUISIANA FEDERAL<br>PROPERTY<br>ASSISTANCE AGENCY | LOUISIANA GULF<br>OPPORTUNITY ZONE<br>LOAN FUND | LOUISIANA<br>PROPERTY<br>ASSISTANCE<br>AGENCY | LOUISIANA<br>TRANSPORTATION<br>AUTHORITY | PRISON<br>ENTERPRISES | TOTAL NONMAJOR<br>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 &<br>COMMISSIONS | CLEAN WATER<br>STATE<br>REVOLVING<br>LOAN FUND | DRINKING<br>WATER<br>REVOLVING<br>LOAN FUND | LOUISIANA<br>AGRICULTURAL<br>FINANCE<br>AUTHORITY |
|---------------------------------------------------------|-------------------------|------------------------------------------------|---------------------------------------------|---------------------------------------------------|
| <b>OPERATING REVENUES:</b>                              |                         |                                                |                                             |                                                   |
| 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                                                |
| <b>TOTAL OPERATING REVENUES</b>                         | <b>46,637</b>           | <b>12,792</b>                                  | <b>9,651</b>                                | <b>3,959</b>                                      |
| <b>OPERATING EXPENSES:</b>                              |                         |                                                |                                             |                                                   |
| COST OF SALES & SERVICES                                | 15,644                  | 2,039                                          | 3,914                                       | 2,299                                             |
| ADMINISTRATIVE                                          | 28,353                  | --                                             | --                                          | 807                                               |
| DEPRECIATION                                            | 684                     | --                                             | --                                          | 2,607                                             |
| AMORTIZATION                                            | 118                     | --                                             | --                                          | --                                                |
| <b>TOTAL OPERATING EXPENSES</b>                         | <b>44,799</b>           | <b>2,039</b>                                   | <b>3,914</b>                                | <b>5,713</b>                                      |
| <b>OPERATING INCOME (LOSS)</b>                          | <b>1,838</b>            | <b>10,753</b>                                  | <b>5,737</b>                                | <b>(1,754)</b>                                    |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                 |                         |                                                |                                             |                                                   |
| 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)                                              |
| <b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>           | <b>897</b>              | <b>--</b>                                      | <b>(14)</b>                                 | <b>(71)</b>                                       |
| <b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b> | <b>2,735</b>            | <b>10,753</b>                                  | <b>5,723</b>                                | <b>(1,825)</b>                                    |
| CAPITAL CONTRIBUTIONS                                   | --                      | 16,302                                         | 14,387                                      | --                                                |
| TRANSFERS IN                                            | 13                      | --                                             | --                                          | 1,115                                             |
| TRANSFERS OUT                                           | --                      | (2,061)                                        | --                                          | --                                                |
| <b>CHANGE IN NET POSITION</b>                           | <b>2,748</b>            | <b>24,994</b>                                  | <b>20,110</b>                               | <b>(710)</b>                                      |
| <b>TOTAL NET POSITION - BEGINNING AS RESTATED</b>       | <b>13,156</b>           | <b>595,033</b>                                 | <b>274,348</b>                              | <b>46,398</b>                                     |
| <b>TOTAL NET POSITION - ENDING</b>                      | <b>\$ 15,904</b>        | <b>\$ 620,027</b>                              | <b>\$ 294,458</b>                           | <b>\$ 45,688</b>                                  |

# State of Louisiana

| LOUISIANA FEDERAL<br>PROPERTY<br>ASSISTANCE AGENCY | LOUISIANA GULF<br>OPPORTUNITY<br>ZONE LOAN FUND | LOUISIANA<br>PROPERTY<br>ASSISTANCE<br>AGENCY | LOUISIANA<br>TRANSPORTATION<br>AUTHORITY | PRISON<br>ENTERPRISES | TOTAL NONMAJOR<br>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 &<br>COMMISSIONS | CLEAN WATER<br>STATE<br>REVOLVING<br>LOAN FUND | DRINKING<br>WATER<br>REVOLVING<br>LOAN FUND | LOUISIANA<br>AGRICULTURAL<br>FINANCE<br>AUTHORITY |
|--------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------------------------|---------------------------------------------|---------------------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                                 |                         |                                                |                                             |                                                   |
| 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>                                        |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                                      |                         |                                                |                                             |                                                   |
| 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>                                      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                                             |                         |                                                |                                             |                                                   |
| 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>                                        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                                                 |                         |                                                |                                             |                                                   |
| 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>                                  |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>        |                         |                                                |                                             |                                                   |
| OPERATING INCOME (LOSS)                                                                                      | \$ 1,838                | \$ 10,753                                      | \$ 5,737                                    | \$ (1,754)                                        |
| <b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b> |                         |                                                |                                             |                                                   |
| DEPRECIATION/AMORTIZATION                                                                                    | 802                     | --                                             | --                                          | 2,607                                             |
| NONEMPLOYER CONTRIBUTING ENTITY REVENUE                                                                      | --                      | --                                             | --                                          | --                                                |
| OTHER                                                                                                        | 28                      | --                                             | --                                          | --                                                |
| <b>CHANGES IN ASSETS AND LIABILITIES:</b>                                                                    |                         |                                                |                                             |                                                   |
| (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<br>PROPERTY<br>ASSISTANCE AGENCY | LOUISIANA GULF<br>OPPORTUNITY ZONE<br>LOAN FUND | LOUISIANA<br>PROPERTY<br>ASSISTANCE<br>AGENCY | LOUISIANA<br>TRANSPORTATION<br>AUTHORITY | PRISON<br>ENTERPRISES | TOTAL NONMAJOR<br>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>                  |
| <u>\$ 24</u>                                       | <u>\$ --</u>                                    | <u>\$ 1,931</u>                               | <u>\$ (4,086)</u>                        | <u>\$ 2,199</u>       | <u>\$ 16,642</u>                   |
| 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

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## COMBINING STATEMENT OF CASH FLOWS

### NONMAJOR ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2019

(EXPRESSED IN THOUSANDS)

### NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

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|                                                    | 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<br>ADMINISTRATIVE<br>LAW | LOUISIANA<br>CORRECTIONAL<br>FACILITIES<br>CORPORATION | OFFICE FACILITIES<br>CORPORATION |
|-----------------------------------------------------|--------------------------------------|--------------------------------------------------------|----------------------------------|
| <b>ASSETS</b>                                       |                                      |                                                        |                                  |
| <b>CURRENT ASSETS:</b>                              |                                      |                                                        |                                  |
| 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>                    |
| <b>NON-CURRENT ASSETS:</b>                          |                                      |                                                        |                                  |
| <b>RESTRICTED ASSETS</b>                            |                                      |                                                        |                                  |
| INVESTMENTS                                         | --                                   | 2,406                                                  | --                               |
| INVESTMENTS                                         | --                                   | --                                                     | 18,096                           |
| <b>CAPITAL ASSETS (NOTE 5)</b>                      |                                      |                                                        |                                  |
| LAND                                                | --                                   | --                                                     | 301                              |
| MACHINERY & EQUIPMENT (NET)                         | 48                                   | --                                                     | --                               |
| TOTAL NON-CURRENT ASSETS                            | <u>48</u>                            | <u>2,406</u>                                           | <u>18,397</u>                    |
| <b>TOTAL ASSETS</b>                                 | <u>1,418</u>                         | <u>2,878</u>                                           | <u>44,359</u>                    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                      |                                                        |                                  |
| 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>                        |
| <b>LIABILITIES</b>                                  |                                      |                                                        |                                  |
| <b>CURRENT LIABILITIES:</b>                         |                                      |                                                        |                                  |
| ACCOUNTS PAYABLE                                    | 260                                  | --                                                     | --                               |
| DUE TO OTHER FUNDS                                  | 5                                    | --                                                     | --                               |
| UNEARNED REVENUES                                   | 74                                   | --                                                     | 96                               |
| OTHER CURRENT LIABILITIES                           | --                                   | --                                                     | --                               |
| <b>CURRENT PORTION OF LONG-TERM LIABILITIES:</b>    |                                      |                                                        |                                  |
| CONTRACTS PAYABLE                                   | --                                   | --                                                     | --                               |
| COMPENSATED ABSENCES PAYABLE                        | 40                                   | --                                                     | --                               |
| NOTES PAYABLE                                       | --                                   | --                                                     | --                               |
| OPEB LIABILITY                                      | 152                                  | --                                                     | --                               |
| TOTAL CURRENT LIABILITIES                           | <u>531</u>                           | <u>--</u>                                              | <u>96</u>                        |
| <b>NONCURRENT LIABILITIES:</b>                      |                                      |                                                        |                                  |
| <b>NONCURRENT PORTION OF LONG-TERM LIABILITIES:</b> |                                      |                                                        |                                  |
| 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>                        |
| <b>TOTAL LIABILITIES</b>                            | <u>20,567</u>                        | <u>--</u>                                              | <u>96</u>                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                      |                                                        |                                  |
| 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>                        |
| <b>NET POSITION</b>                                 |                                      |                                                        |                                  |
| 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<br>AIRCRAFT SERVICES | OFFICE OF STATE<br>PROCUREMENT | OFFICE OF<br>TECHNOLOGY<br>SERVICES | TOTAL INTERNAL<br>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<br>ADMINISTRATIVE<br>LAW | LOUISIANA<br>CORRECTIONAL<br>FACILITIES<br>CORPORATION | OFFICE FACILITIES<br>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<br>AIRCRAFT SERVICES | OFFICE OF STATE<br>PROCUREMENT | OFFICE OF<br>TECHNOLOGY<br>SERVICES | TOTAL INTERNAL<br>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<br>ADMINISTRATIVE<br>LAW | LOUISIANA<br>CORRECTIONAL<br>FACILITIES<br>CORPORATION | OFFICE FACILITIES<br>CORPORATION |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------|----------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                                 |                                      |                                                        |                                  |
| 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>                     |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                                      |                                      |                                                        |                                  |
| RECEIPTS FROM OTHER FUNDS                                                                                    | 30                                   | --                                                     | --                               |
| NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES                                                         | <u>30</u>                            | <u>--</u>                                              | <u>--</u>                        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                                                 |                                      |                                                        |                                  |
| 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>                    |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>        |                                      |                                                        |                                  |
| OPERATING INCOME (LOSS)                                                                                      | \$ (121)                             | \$ (58)                                                | \$ 4,517                         |
| <b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b> |                                      |                                                        |                                  |
| DEPRECIATION/AMORTIZATION                                                                                    | 15                                   | --                                                     | --                               |
| OTHER                                                                                                        | --                                   | --                                                     | --                               |
| <b>CHANGES IN ASSETS AND LIABILITIES:</b>                                                                    |                                      |                                                        |                                  |
| (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<br>AIRCRAFT<br>SERVICES | OFFICE OF STATE<br>PROCUREMENT | OFFICE OF<br>TECHNOLOGY<br>SERVICES | TOTAL INTERNAL<br>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)                        |
| <u>--</u>                         | <u>--</u>                      | <u>--</u>                           | <u>(36)</u>                     |
| <u>360</u>                        | <u>735</u>                     | <u>1,882</u>                        | <u>7,198</u>                    |
| <u>--</u>                         | <u>479</u>                     | <u>--</u>                           | <u>509</u>                      |
| <u>--</u>                         | <u>479</u>                     | <u>--</u>                           | <u>509</u>                      |
| --                                | --                             | --                                  | (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>                |
| <u>\$ 1,031</u>                   | <u>\$ (4,155)</u>              | <u>\$ 38,791</u>                    | <u>\$ 40,005</u>                |
| --                                | --                             | 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<br>SCHOOL<br>EMPLOYEES'<br>RETIREMENT<br>SYSTEM | LOUISIANA<br>STATE<br>EMPLOYEES'<br>RETIREMENT<br>SYSTEM | LOUISIANA<br>STATE POLICE<br>RETIREMENT<br>SYSTEM | TEACHERS'<br>RETIREMENT<br>SYSTEM OF<br>LOUISIANA | TOTAL<br>PENSION<br>TRUST FUNDS |
|--------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|---------------------------------|
| <b>ASSETS</b>                                    |                                                           |                                                          |                                                   |                                                   |                                 |
| 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                      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                                                           |                                                          |                                                   |                                                   |                                 |
| 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                           |
| <b>LIABILITIES</b>                               |                                                           |                                                          |                                                   |                                                   |                                 |
| 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                       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                                                           |                                                          |                                                   |                                                   |                                 |
| 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<br>SCHOOL<br>EMPLOYEES'<br>RETIREMENT<br>SYSTEM | LOUISIANA<br>STATE<br>EMPLOYEES'<br>RETIREMENT<br>SYSTEM | LOUISIANA<br>STATE POLICE<br>RETIREMENT<br>SYSTEM | TEACHERS'<br>RETIREMENT<br>SYSTEM OF<br>LOUISIANA | TOTAL<br>PENSION<br>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<br>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<br>EXCELLENCE LOCAL<br>GOVERNMENT<br>INVESTMENT TRUST<br>FUND | LOUISIANA ASSET<br>MANAGEMENT<br>POOL * | TOTAL<br>INVESTMENT<br>TRUST FUNDS |
|----------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------|------------------------------------|
| <b>ASSETS</b>                                                  |                                                                         |                                         |                                    |
| 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                          |
| <b>LIABILITIES</b>                                             |                                                                         |                                         |                                    |
| ACCOUNTS PAYABLE                                               | --                                                                      | 135                                     | 135                                |
| OTHER LIABILITIES                                              | --                                                                      | 62                                      | 62                                 |
| TOTAL LIABILITIES                                              | --                                                                      | 197                                     | 197                                |
| NET POSITION HELD IN TRUST FOR<br>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<br>EXCELLENCE LOCAL<br>GOVERNMENT<br>INVESTMENT TRUST<br>FUND | LOUISIANA ASSET<br>MANAGEMENT<br>POOL * | TOTAL<br>INVESTMENT<br>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<br>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<br>BETTER LIFE<br>EXPERIENCE IN<br>LOUISIANA FUND * | LOUISIANA<br>EDUCATION<br>TUITION &<br>SAVINGS FUND * | START K-12<br>PROGRAM * | TOTAL PRIVATE-<br>PURPOSE TRUST<br>FUNDS |
|------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------|-------------------------|------------------------------------------|
| <b>ASSETS</b>                                                                            |                                                                 |                                                       |                         |                                          |
| 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                                  |
| <b>LIABILITIES</b>                                                                       |                                                                 |                                                       |                         |                                          |
| 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<br>BETTER LIFE<br>EXPERIENCE IN<br>LOUISIANA FUND * | LOUISIANA<br>EDUCATION<br>TUITION &<br>SAVINGS FUND * | START K-12<br>PROGRAM * | TOTAL<br>PRIVATE-<br>PURPOSE<br>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,<br>2018 | ADDITIONS           | DELETIONS           | BALANCE JUNE 30,<br>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,<br>2018 | ADDITIONS  | DELETIONS  | BALANCE JUNE 30,<br>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,<br>2018 | ADDITIONS           | DELETIONS           | BALANCE JUNE 30,<br>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>         |
| <br><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<br>AIRPORT AND<br>TRANSPORTATION<br>AUTHORITY | BOARDS &<br>COMMISSIONS | FOUNDATION FOR<br>EXCELLENCE IN<br>LOUISIANA PUBLIC<br>BROADCASTING | GREATER BATON<br>ROUGE PORT<br>COMMISSION ** | GREATER NEW<br>ORLEANS<br>EXPRESSWAY<br>COMMISSION * |
|-----------------------------------------------------|-------------------------------------------------------------------|-------------------------|---------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|
| <b>ASSETS</b>                                       |                                                                   |                         |                                                                     |                                              |                                                      |
| <b>CURRENT ASSETS:</b>                              |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                                | 591                                                               | 27,218                  | 36,999                                                              | 29,811                                       | 148,065                                              |
| <b>NON-CURRENT ASSETS:</b>                          |                                                                   |                         |                                                                     |                                              |                                                      |
| RESTRICTED ASSETS                                   | --                                                                | --                      | 4,657                                                               | --                                           | --                                                   |
| INVESTMENTS                                         | --                                                                | 11,128                  | --                                                                  | --                                           | --                                                   |
| NOTES RECEIVABLE                                    | --                                                                | --                      | --                                                                  | --                                           | --                                                   |
| <b>CAPITAL ASSETS</b>                               |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                            | 14,101                                                            | 14,008                  | 4,657                                                               | 78,037                                       | 128,026                                              |
| TOTAL ASSETS                                        | 14,692                                                            | 41,226                  | 41,656                                                              | 107,848                                      | 276,091                                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                | --                                                                | 1,464                   | --                                                                  | 737                                          | 1,584                                                |
| <b>LIABILITIES</b>                                  |                                                                   |                         |                                                                     |                                              |                                                      |
| <b>CURRENT LIABILITIES:</b>                         |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                     | --                                                                  | --                                           | --                                                   |
| <b>CURRENT PORTION OF LONG-TERM LIABILITIES:</b>    |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                           | 149                                                               | 3,147                   | 378                                                                 | 4,551                                        | 9,401                                                |
| <b>NONCURRENT LIABILITIES:</b>                      |                                                                   |                         |                                                                     |                                              |                                                      |
| <b>NONCURRENT PORTION OF LONG-TERM LIABILITIES:</b> |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                       | 632                                                               | 15,248                  | --                                                                  | 12,287                                       | 142,491                                              |
| TOTAL LIABILITIES                                   | 781                                                               | 18,395                  | 378                                                                 | 16,838                                       | 151,892                                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                 | --                                                                | 1,413                   | --                                                                  | 797                                          | 2,015                                                |
| <b>NET POSITION</b>                                 |                                                                   |                         |                                                                     |                                              |                                                      |
| NET INVESTMENT IN CAPITAL ASSETS                    | 13,449                                                            | 2,534                   | --                                                                  | 76,799                                       | 91,193                                               |
| <b>RESTRICTED FOR:</b>                              |                                                                   |                         |                                                                     |                                              |                                                      |
| 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                                  | \$ 13,911                                                         | \$ 22,862               | \$ 41,278                                                           | \$ 90,950                                    | \$ 123,768                                           |

(Continued)

\* As of October 31, 2018.

\*\* As of December 31, 2018.



# State of Louisiana

| HEALTH<br>EDUCATION<br>AUTHORITY OF<br>LOUISIANA | HUMAN<br>SERVICES<br>DISTRICTS | LOUISIANA<br>CANCER<br>RESEARCH<br>CENTER | LOUISIANA<br>CITIZENS<br>PROPERTY<br>INSURANCE<br>CORPORATION ** | LOUISIANA<br>ECONOMIC<br>DEVELOPMENT<br>CORPORATION | LOUISIANA<br>HOUSING<br>CORPORATION | LOUISIANA<br>INTERNATIONAL<br>DEEP WATER<br>GULF TRANSFER<br>TERMINAL<br>AUTHORITY | LOUISIANA<br>PUBLIC<br>FACILITIES<br>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                            | --                                        | --                                                               | --                                                  | --                                  | --                                                                                 | --                                                |
| --                                               | 226                            | 128                                       | 1,348                                                            | --                                                  | 546                                 | --                                                                                 | 11                                                |
| --                                               | --                             | --                                        | --                                                               | 381                                                 | 266                                 | --                                                                                 | 3,618                                             |
| --                                               | --                             | --                                        | 59                                                               | 16,203                                              | --                                  | --                                                                                 | --                                                |
| <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                                                              | --                                                  | --                                  | --                                                                                 | --                                                |
| --                                               | 12,926                         | 88,230                                    | 71,563                                                           | 5,169                                               | 351,648                             | --                                                                                 | 220,170                                           |
| <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>--</u>                                        | <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                         | --                                        | --                                                               | --                                                  | 4,205                               | --                                                                                 | --                                                |
| --                                               | --                             | --                                        | 262                                                              | --                                                  | 1,088                               | --                                                                                 | --                                                |
| 3                                                | 7,792                          | --                                        | 62                                                               | --                                                  | 411                                 | --                                                                                 | --                                                |
| <u>64</u>                                        | <u>20,839</u>                  | <u>--</u>                                 | <u>324</u>                                                       | <u>--</u>                                           | <u>5,931</u>                        | <u>--</u>                                                                          | <u>--</u>                                         |
| --                                               | 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<br>UTILITIES<br>RESTORATION<br>CORPORATION | OTHER<br>LEVEE<br>DISTRICTS | ROAD HOME<br>CORPORATION | SABINE RIVER<br>AUTHORITY | SOUTHEAST<br>LOUISIANA FLOOD<br>PROTECTION<br>AUTHORITY -<br>EAST & WEST | TOTAL<br>NONMAJOR<br>COMPONENT<br>UNITS |
|-----------------------------------------------------|------------------------------------------------------|-----------------------------|--------------------------|---------------------------|--------------------------------------------------------------------------|-----------------------------------------|
| <b>ASSETS</b>                                       |                                                      |                             |                          |                           |                                                                          |                                         |
| <b>CURRENT ASSETS:</b>                              |                                                      |                             |                          |                           |                                                                          |                                         |
| 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                                | <u>59,099</u>                                        | <u>151,360</u>              | <u>1,057</u>             | <u>37,689</u>             | <u>181,677</u>                                                           | <u>1,064,993</u>                        |
| <b>NON-CURRENT ASSETS:</b>                          |                                                      |                             |                          |                           |                                                                          |                                         |
| RESTRICTED ASSETS                                   | --                                                   | 2,273                       | --                       | 451                       | --                                                                       | 490,001                                 |
| INVESTMENTS                                         | --                                                   | 15,491                      | --                       | 4,650                     | --                                                                       | 132,609                                 |
| NOTES RECEIVABLE                                    | --                                                   | --                          | --                       | --                        | --                                                                       | 9,889                                   |
| <b>CAPITAL ASSETS</b>                               |                                                      |                             |                          |                           |                                                                          |                                         |
| LAND                                                | --                                                   | 12,664                      | 13,151                   | 1,435                     | 42,734                                                                   | 87,271                                  |
| BUILDING & IMPROVEMENTS (NET)                       | --                                                   | 7,842                       | 473                      | 19,852                    | 115,156                                                                  | 345,392                                 |
| MACHINERY & EQUIPMENT (NET)                         | --                                                   | 10,468                      | 3                        | 1,069                     | 7,191                                                                    | 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                            | <u>--</u>                                            | <u>333,078</u>              | <u>13,627</u>            | <u>66,683</u>             | <u>7,722,546</u>                                                         | <u>9,144,336</u>                        |
| TOTAL ASSETS                                        | <u>59,099</u>                                        | <u>484,438</u>              | <u>14,684</u>            | <u>104,372</u>            | <u>7,904,223</u>                                                         | <u>10,209,329</u>                       |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                                      |                             |                          |                           |                                                                          |                                         |
| 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                | <u>--</u>                                            | <u>7,465</u>                | <u>--</u>                | <u>2,042</u>              | <u>13,255</u>                                                            | <u>82,295</u>                           |
| <b>LIABILITIES</b>                                  |                                                      |                             |                          |                           |                                                                          |                                         |
| <b>CURRENT LIABILITIES:</b>                         |                                                      |                             |                          |                           |                                                                          |                                         |
| 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                                   |
| <b>CURRENT PORTION OF LONG-TERM LIABILITIES:</b>    |                                                      |                             |                          |                           |                                                                          |                                         |
| 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                           | <u>96,931</u>                                        | <u>9,084</u>                | <u>856</u>               | <u>1,704</u>              | <u>13,045</u>                                                            | <u>298,348</u>                          |
| <b>NONCURRENT LIABILITIES:</b>                      |                                                      |                             |                          |                           |                                                                          |                                         |
| <b>NONCURRENT PORTION OF LONG-TERM LIABILITIES:</b> |                                                      |                             |                          |                           |                                                                          |                                         |
| 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                       | <u>354,543</u>                                       | <u>92,604</u>               | <u>56</u>                | <u>25,453</u>             | <u>79,390</u>                                                            | <u>1,708,324</u>                        |
| TOTAL LIABILITIES                                   | <u>451,474</u>                                       | <u>101,688</u>              | <u>912</u>               | <u>27,157</u>             | <u>92,435</u>                                                            | <u>2,006,672</u>                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                                      |                             |                          |                           |                                                                          |                                         |
| 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                 | <u>--</u>                                            | <u>4,562</u>                | <u>--</u>                | <u>956</u>                | <u>3,023</u>                                                             | <u>39,924</u>                           |
| <b>NET POSITION</b>                                 |                                                      |                             |                          |                           |                                                                          |                                         |
| NET INVESTMENT IN CAPITAL ASSETS                    | --                                                   | 301,986                     | 13,627                   | 44,717                    | 7,711,970                                                                | 8,426,722                               |
| <b>RESTRICTED FOR:</b>                              |                                                      |                             |                          |                           |                                                                          |                                         |
| 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                                  | <u>\$ (392,375)</u>                                  | <u>\$ 385,653</u>           | <u>\$ 13,772</u>         | <u>\$ 78,301</u>          | <u>\$ 7,822,020</u>                                                      | <u>\$ 8,245,028</u>                     |

(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)<br>REVENUE |
|---------------------------------------------------------------------|-------------------|----------------------------|----------------------------------------|--------------------------------------|--------------------------|
|                                                                     | EXPENSES          | CHARGES<br>FOR<br>SERVICES | OPERATING<br>GRANTS &<br>CONTRIBUTIONS | CAPITAL GRANTS<br>&<br>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)                 |
| <b>TOTAL NONMAJOR COMPONENT UNITS</b>                               | <b>\$ 728,591</b> | <b>\$ 327,232</b>          | <b>\$ 236,360</b>                      | <b>\$ 23,714</b>                     | <b>\$ (141,285)</b>      |

|                                                                     | GENERAL REVENUES                       |                              |                           | NET POSITION<br>BEGINNING OF<br>YEAR AS<br>RESTATED | NET POSITION<br>END OF YEAR |
|---------------------------------------------------------------------|----------------------------------------|------------------------------|---------------------------|-----------------------------------------------------|-----------------------------|
|                                                                     | PAYMENTS<br>FROM PRIMARY<br>GOVERNMENT | OTHER<br>GENERAL<br>REVENUES | CHANGE IN NET<br>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                   |
| <b>TOTAL NONMAJOR COMPONENT UNITS</b>                               | <b>\$ 173,090</b>                      | <b>\$ 255,916</b>            | <b>\$ 287,721</b>         | <b>\$ 7,957,307</b>                                 | <b>\$ 8,245,028</b>         |

\* 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.

| <b>Contents</b>                                                                                                                                                                                                      | <b>Page</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>Financial Trends</b>                                                                                                                                                                                              | <b>180</b>  |
| These schedules contain trend information to help the reader understand how Louisiana's financial performance and well-being have changed over time.                                                                 |             |
| <b>Revenue Capacity</b>                                                                                                                                                                                              | <b>190</b>  |
| These schedules contain information to help the reader assess Louisiana's most significant state revenue source, income tax.                                                                                         |             |
| <b>Debt Capacity</b>                                                                                                                                                                                                 | <b>196</b>  |
| 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.                    |             |
| <b>Demographic and Economic Information</b>                                                                                                                                                                          | <b>202</b>  |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which Louisiana's financial activities take place.                                                    |             |
| <b>Operating Information</b>                                                                                                                                                                                         | <b>204</b>  |
| 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>         |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>              |                     |                     |                     |                     |
| 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> |
| <b>BUSINESS-TYPE ACTIVITIES</b>             |                     |                     |                     |                     |
| 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> |
| <b>PRIMARY GOVERNMENT</b>                   |                     |                     |                     |                     |
| 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>          |
|------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>EXPENSES</b>                                |                      |                      |                      |                      |
| 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> |
| <b>PROGRAM REVENUES</b>                        |                      |                      |                      |                      |
| 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>            |
|------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>BUSINESS-TYPE ACTIVITIES:</b>                                 |                        |                        |                        |                        |
| 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>   |
| <b>NET (EXPENSE) REVENUE</b>                                     |                        |                        |                        |                        |
| GOVERNMENTAL ACTIVITIES                                          | \$ (10,949,783)        | \$ (11,132,073)        | \$ (11,164,416)        | \$ (11,136,362)        |
| BUSINESS-TYPE ACTIVITIES                                         | 1,360                  | (49,124)               | (131,364)              | (109,876)              |
| 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> |
| <b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>        |                        |                        |                        |                        |
| <b>GOVERNMENTAL ACTIVITIES:</b>                                  |                        |                        |                        |                        |
| 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                                                        | (160,648)              | (131,586)              | (124,701)              | (153,459)              |
| TOTAL GOVERNMENTAL ACTIVITIES                                    | <u>12,205,628</u>      | <u>11,948,159</u>      | <u>11,377,394</u>      | <u>11,143,524</u>      |
| <b>BUSINESS-TYPE ACTIVITIES:</b>                                 |                        |                        |                        |                        |
| USE OF MONEY & PROPERTY                                          | 4,912                  | (663)                  | 595                    | 949                    |
| OTHER                                                            | --                     | --                     | --                     | --                     |
| TRANSFERS                                                        | 160,648                | 131,586                | 124,701                | 153,459                |
| 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>   |
| <b>CHANGE IN NET POSITION *</b>                                  |                        |                        |                        |                        |
| GOVERNMENTAL ACTIVITIES                                          | \$ 1,255,845           | \$ 816,086             | \$ 212,978             | \$ 7,162               |
| BUSINESS-TYPE ACTIVITIES                                         | 166,920                | 81,799                 | (6,068)                | 44,532                 |
| 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>   |
| <br>                |                     |                     |                     |                     |                     |
| \$ 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                  |
|--------------------------------------------------------------|---------------------|-------------------|-------------------|-----------------------|
| <b>REVENUES</b>                                              |                     |                   |                   |                       |
| 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               |
| <b>TOTAL REVENUES</b>                                        | <b>30,034,192</b>   | <b>28,849,806</b> | <b>28,935,134</b> | <b>23,949,439</b>     |
| <b>EXPENDITURES</b>                                          |                     |                   |                   |                       |
| 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                 |
| <b>TOTAL EXPENDITURES</b>                                    | <b>29,077,585</b>   | <b>28,257,855</b> | <b>28,828,173</b> | <b>25,609,611</b>     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER (UNDER) EXPENDITURES | 956,607             | 591,951           | 106,961           | (1,660,172)           |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                   |                   |                       |
| 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                 |
| <b>TOTAL OTHER FINANCING SOURCES</b>                         | <b>429,429</b>      | <b>237,227</b>    | <b>279,966</b>    | <b>402,878</b>        |
| EXTRAORDINARY ITEM                                           | --                  | --                | --                | 200,000               |
| <b>NET CHANGE IN FUND BALANCES</b>                           | <b>\$ 1,386,036</b> | <b>\$ 829,178</b> | <b>\$ 386,927</b> | <b>\$ (1,057,294)</b> |
| DEBT SERVICE AS A PERCENTAGE<br>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                  |
|---------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>PRIVATE EARNINGS:</b>                                      |                       |                       |                       |                       |                       |
| 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            |
| <b>GOVERNMENT AND GOVERNMENT ENTERPRISES:</b>                 |                       |                       |                       |                       |                       |
| 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            |
| <b>TOTAL PERSONAL INCOME -<br/>EARNINGS BY MAJOR INDUSTRY</b> | <b>\$ 143,219,713</b> | <b>\$ 137,474,546</b> | <b>\$ 140,937,633</b> | <b>\$ 142,218,568</b> | <b>\$ 139,911,673</b> |

|                                                               | 2013                  | 2012                  | 2011                  | 2010                  | 2009                  |
|---------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>PRIVATE EARNINGS:</b>                                      |                       |                       |                       |                       |                       |
| 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            |
| <b>GOVERNMENT AND GOVERNMENT ENTERPRISES:</b>                 |                       |                       |                       |                       |                       |
| 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            |
| <b>TOTAL PERSONAL INCOME -<br/>EARNINGS BY MAJOR INDUSTRY</b> | <b>\$ 134,767,650</b> | <b>\$ 130,731,054</b> | <b>\$ 125,659,636</b> | <b>\$ 119,584,758</b> | <b>\$ 117,675,951</b> |

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.<br>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.<br>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.<br>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.<br>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>          |
|-------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>LEGAL DEBT MARGIN</b>                                                |                      |                      |                      |
| 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<br>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<br>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<br>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<br>GENERAL OBLIGATION DEBT SERVICE REQUIREMENT | <u>\$ 393,250</u> | <u>\$ 368,626</u> | <u>\$ 356,113</u> |
| PERCENTAGE OF THE GENERAL OBLIGATION DEBT<br>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

## PLEDGED REVENUE BOND COVERAGE LAST TEN FISCAL YEARS

(EXPRESSED IN THOUSANDS EXCEPT COVERAGE RATIO)

|                                                              | FISCAL<br>YEAR<br>ENDED<br>JUNE 30 | GROSS<br>REVENUE | DIRECT<br>OPERATING<br>EXPENSES | AVAILABLE<br>FOR DEBT<br>SERVICE | PRINCIPAL | INTEREST   | ANNUAL<br>DEBT<br>SERVICE | COVERAGE<br>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              |

# State of Louisiana

|                                          | FISCAL<br>YEAR<br>ENDED<br>JUNE 30 | GROSS<br>REVENUE | DIRECT<br>OPERATING<br>EXPENSES | AVAILABLE<br>FOR DEBT<br>SERVICE | PRINCIPAL | INTEREST | ANNUAL<br>DEBT<br>SERVICE | COVERAGE<br>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> |
|-----------------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>CULTURE, RECREATION, AND TOURISM</b> |             |             |             |             |             |
| 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       |
| <b>TRANSPORTATION AND DEVELOPMENT</b>   |             |             |             |             |             |
| 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       |
| <b>PUBLIC SAFETY</b>                    |             |             |             |             |             |
| TROOPS                                  | 9           | 9           | 9           | 9           | 9           |

|                                         | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|-----------------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>CULTURE, RECREATION, AND TOURISM</b> |             |             |             |             |             |
| 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       |
| <b>TRANSPORTATION AND DEVELOPMENT</b>   |             |             |             |             |             |
| 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       |
| <b>PUBLIC SAFETY</b>                    |             |             |             |             |             |
| 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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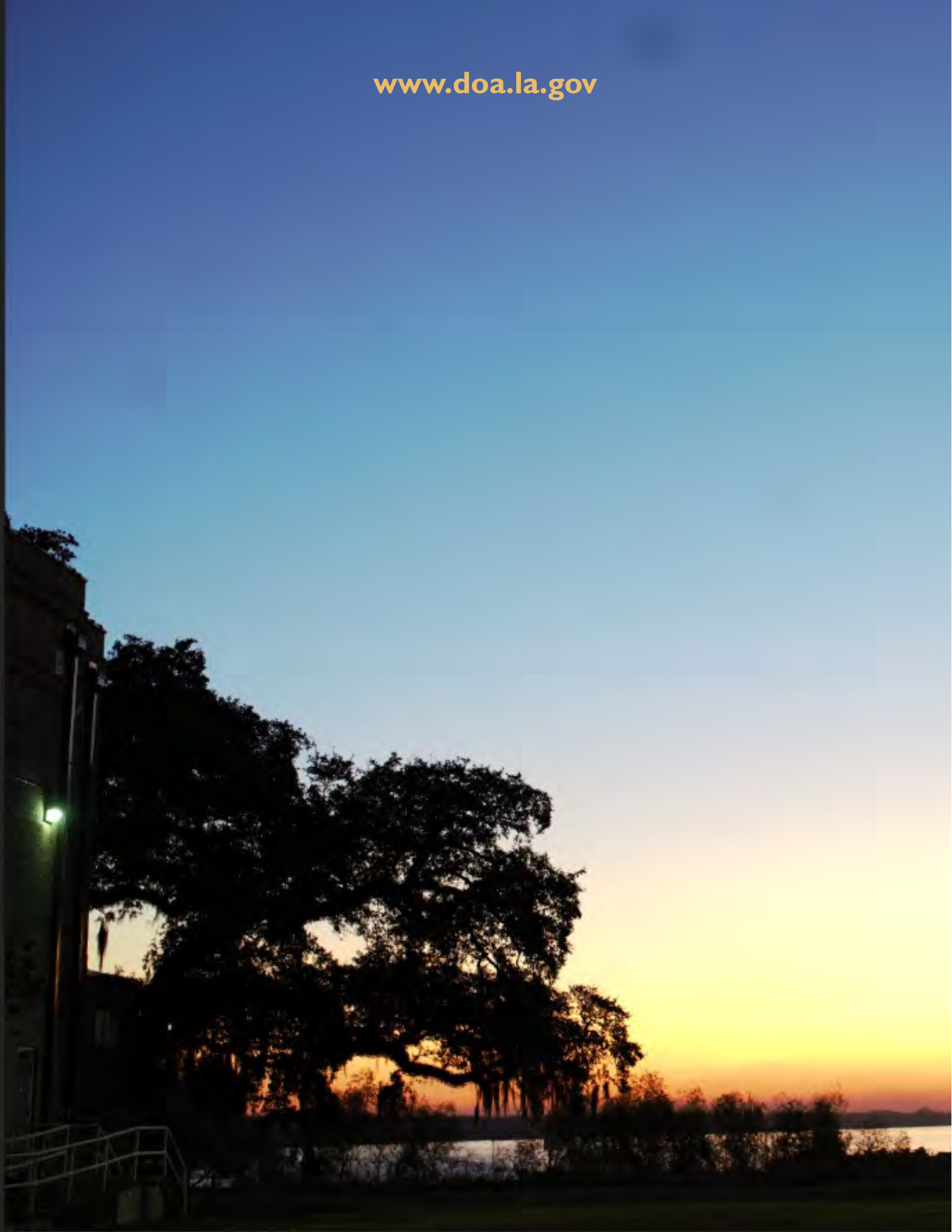
#### **Additional Assistance Provided By**

Office of Technology Services

All State Fiscal Personnel



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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.la.la.gov](http://www.la.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](http://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 being the most 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.

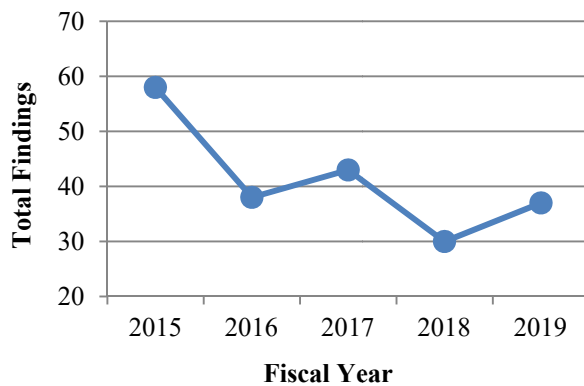
**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2019

**Findings and Federal Questioned Costs by State Agency**

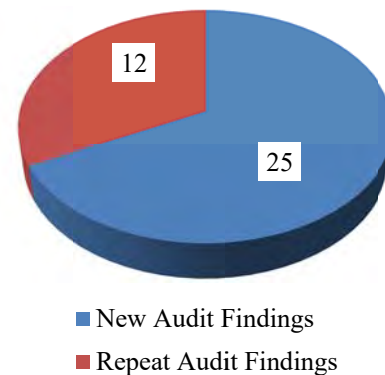
| State Agencies with Single Audit Findings                                           | Number of Findings (Number of Repeats) | Federal Questioned Costs |
|-------------------------------------------------------------------------------------|----------------------------------------|--------------------------|
| 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                        |
| <b>Total</b>                                                                        | <b>37 (12)</b>                         | <b>\$9,912,111*</b>      |

\*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**

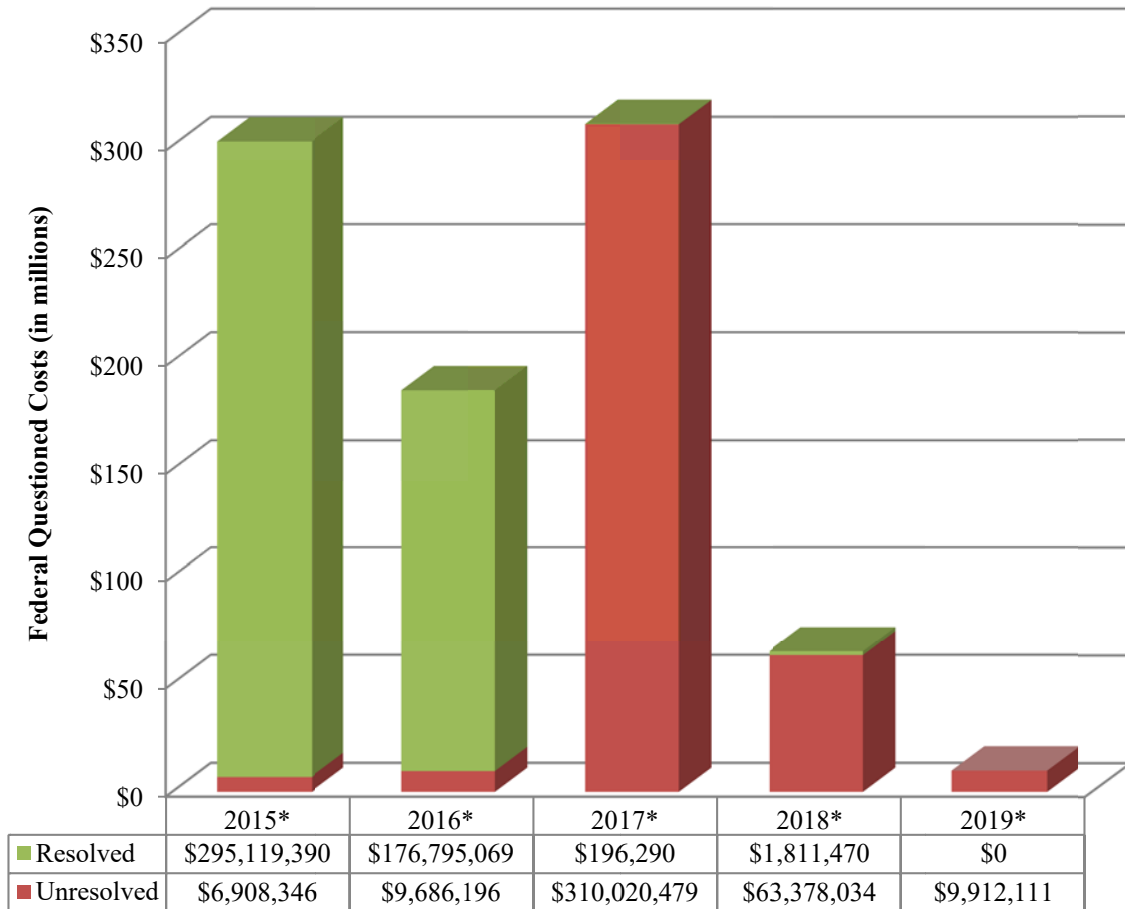


**Fiscal Year 2019 Comparison of Repeat Findings to New Findings**



**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.

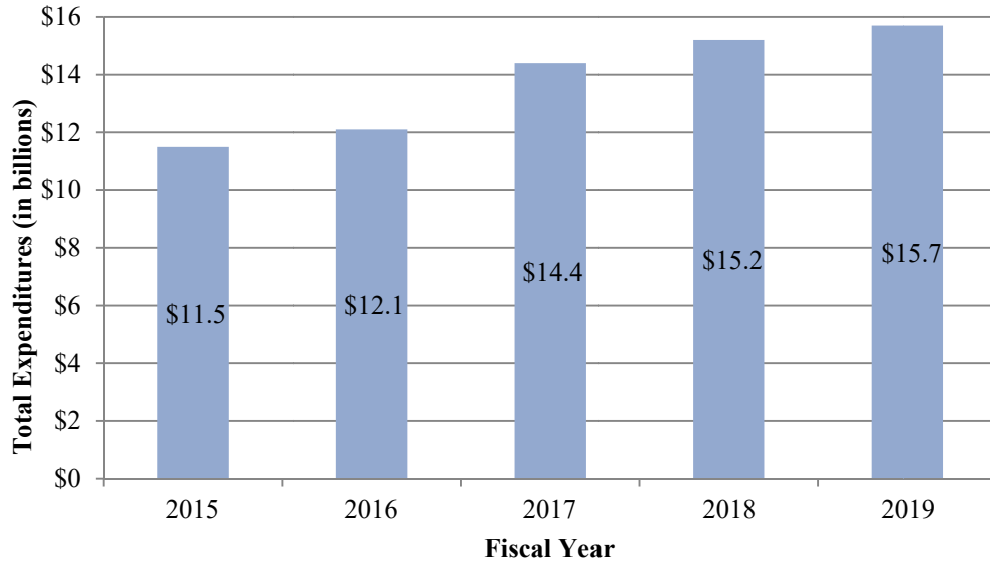
Major federal award programs within the state of Louisiana were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2019, as defined by the criteria mentioned 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.

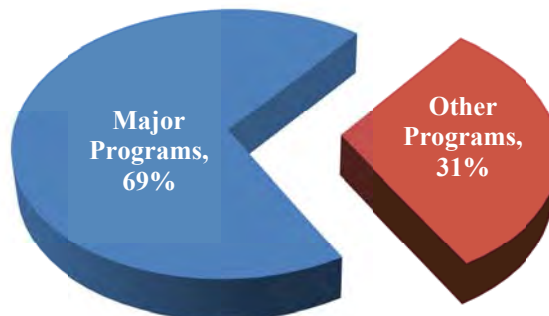
**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2019

**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)

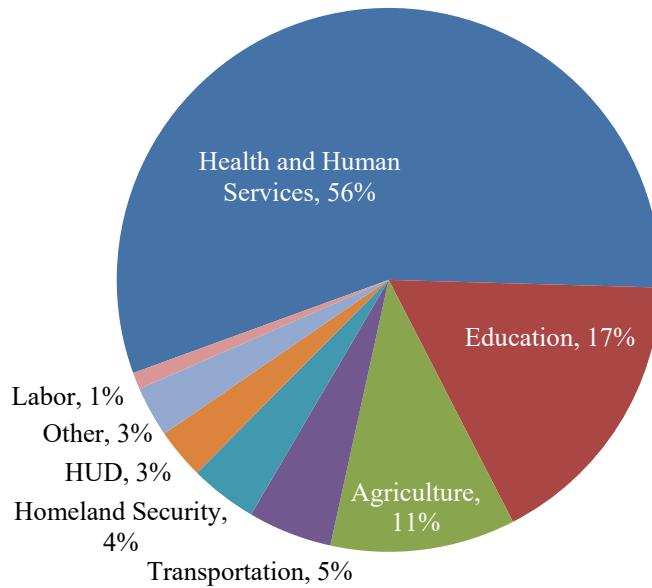


**Fiscal Year 2019  
Activity of Major Programs vs. Other Programs**  
\$17,465,025,935  
(including loan programs)

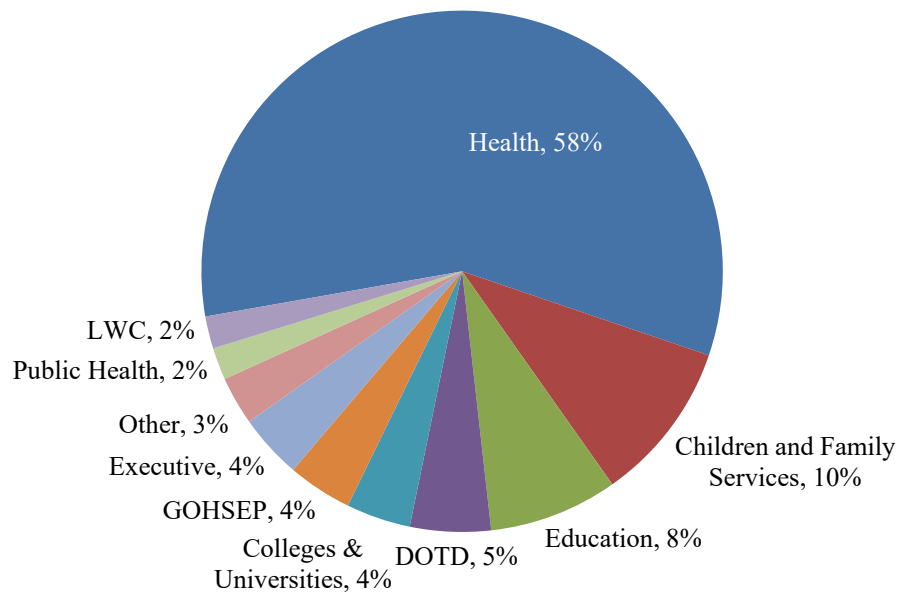


**EXECUTIVE SUMMARY**  
For the Fiscal Year Ended June 30, 2019

**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



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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*.

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### **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

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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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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).

**HONORABLE JOHN BEL EDWARDS, GOVERNOR  
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March 26, 2020, except for the Schedule of Expenditures  
of Federal Awards, dated December 30, 2019

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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.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR  
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STATE OF LOUISIANA**

March 26, 2020, except for the Schedule of Expenditures  
of Federal Awards, dated December 30, 2019

Page Three

***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:

| <b>Finding #</b>      | <b>CFDA #</b>                                      | <b>Program (or Cluster) Name</b>                        | <b>Compliance Requirement</b>            |
|-----------------------|----------------------------------------------------|---------------------------------------------------------|------------------------------------------|
| 2019-005<br>(page 27) | 10.699/12.300/<br>12.420/12.RD27/<br>93.847/93.859 | Research and Development Cluster                        | Procurement and Suspension and Debarment |
| 2019-015<br>(page 46) | 43.008                                             | Research and Development Cluster                        | Special Tests and Provisions             |
| 2019-011<br>(page 38) | 17.258/17.259/<br>17.278                           | WIOA Cluster                                            | Subrecipient Monitoring                  |
| 2019-014<br>(page 43) | 20.205/20.219                                      | Highway Planning and Construction Cluster               | Subrecipient Monitoring*                 |
| 2019-029<br>(page 71) | 93.767<br>93.778                                   | Children’s Health Insurance Program<br>Medicaid Cluster | Activities Allowed or Unallowed          |
| 2019-030<br>(page 73) | 93.767<br>93.778                                   | Children’s Health Insurance Program<br>Medicaid Cluster | Special Tests and Provisions             |
| 2019-032<br>(page 77) | 93.767<br>93.778                                   | Children’s Health Insurance Program<br>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.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR  
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STATE OF LOUISIANA**

March 26, 2020, except for the Schedule of Expenditures  
of Federal Awards, dated December 30, 2019

Page Four

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.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR  
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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

**HONORABLE JOHN BEL EDWARDS, GOVERNOR  
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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***

---

|                                                                                                                      |                                                                                |                |
|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------|
|                                                                                                                      |                                                                                | <b>Opinion</b> |
| 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>                                               |                                                                                | <b>Opinion</b>        |
| 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)? |                                                                                |                       |
|                                                                                                    | <input checked="" type="checkbox"/> yes <input type="checkbox"/> no            |                       |

(Continued)

**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

**Page No.**

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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**

**Page No.**

**FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY**

**LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES**

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**STATE OF LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
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**NATIONAL AERONAUTICS AND SPACE ADMINISTRATION**

**LOUISIANA STATE UNIVERISTY AND RELATED CAMPUSES**

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**CHILDREN AND FAMILY SERVICES, DEPARTMENT OF**

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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<br/>Costs</u> |
|-----------------------------------------------------------------------------------------------|-----------------------------|
| <b><u>Research and Development Cluster:</u></b>                                               |                             |
| 10.699 Partnership Agreements (Award No. 2000322334)                                          | \$17,700                    |
| 12.300 Basic and Applied Scientific Research<br>(Award No. W9126G-18-2-0025)                  | 14,742                      |
| 12.420 Military Medical Research and Development<br>(Award No. 2003905387)                    | 10,320                      |
| 12.RD27 Phylax Engine Enhancement and Visualizations Development<br>(Award No. S901128BAH)    | 3,141                       |
| 93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research<br>(Award No. RDK103860A) | 50,000                      |
| 93.859 Biomedical Research and Research Training<br>(Award No. PGM103424D)                    | 9,000                       |
| 93.859 Biomedical Research and Research Training<br>(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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 Federal Award Findings and Questioned Costs (Continued)

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)**

|                                                                                                           |                             |
|-----------------------------------------------------------------------------------------------------------|-----------------------------|
|                                                                                                           | <b>Questioned<br/>Costs</b> |
| <b>14.228 Community Development Block Grants/State's Program and<br/>Non-Entitlement Grants in Hawaii</b> | <b>\$155,000*</b>           |

**\*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)**

|                                                                                                       |                     |
|-------------------------------------------------------------------------------------------------------|---------------------|
|                                                                                                       | <b>Questioned</b>   |
|                                                                                                       | <b>Costs</b>        |
| <b>14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii</b> | <b>\$7,585,337*</b> |

**\*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**

|                             |
|-----------------------------|
| <b>Questioned<br/>Costs</b> |
| <hr/>                       |
| <b>None Noted</b>           |

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)**

|                                      |                             |
|--------------------------------------|-----------------------------|
|                                      | <b>Questioned<br/>Costs</b> |
| <b>17.225 Unemployment Insurance</b> | <b>None Noted</b>           |

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).

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 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**

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**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**

| <b>Questioned<br/>Costs</b> |
|-----------------------------|
| <b>None Noted</b>           |

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<br/>Costs</u> |
|-----------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------|
| <b><u>Student Financial Assistance Cluster:</u></b> |                                                                                               |                             |
| <b>84.038</b>                                       | <b>Federal Perkins Loan (FPL) - Federal Capital Contributions<br/>(Award No. P038A131668)</b> | <b>\$3,000</b>              |
| <b>84.063</b>                                       | <b>Federal Pell Grant Program (Award No. P063P161524)</b>                                     | <b>6,147</b>                |
| <b>84.063</b>                                       | <b>Federal Pell Grant Program (Award No. P063P171524)</b>                                     | <b>22,593</b>               |
| <b>84.063</b>                                       | <b>Federal Pell Grant Program (Award No. P063P181524)</b>                                     | <b>2,285</b>                |
| <b>84.063</b>                                       | <b>Federal Pell Grant Program (Award No. P063P191524)</b>                                     | <b>3,098</b>                |
| <b>84.268</b>                                       | <b>Federal Direct Student Loans (Award No. P268K171524)</b>                                   | <b>51,889</b>               |
| <b>84.268</b>                                       | <b>Federal Direct Student Loans (Award No. P268K181524)</b>                                   | <b>200,282</b>              |
| <b>84.268</b>                                       | <b>Federal Direct Student Loans (Award No. P268K191524)</b>                                   | <b>139,412</b>              |
| <b>84.268</b>                                       | <b>Federal Direct Student Loans (Award No. P268K201524)</b>                                   | <b>161,064</b>              |
|                                                     |                                                                                               | <b><u>\$589,770</u></b>     |

**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<br/>Costs</u> |
|--------------------------------------------------|-----------------------------|
| <b>84.031 Higher Education Institutional Aid</b> | <b>None Noted</b>           |

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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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Federal Award Findings and Questioned Costs (Continued)**

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**

| <b>Questioned<br/>Costs</b> |
|-----------------------------|
| <b>None Noted</b>           |

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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 Federal Award Findings and Questioned Costs (Continued)

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**

|                                                       |                                              |
|-------------------------------------------------------|----------------------------------------------|
|                                                       | <b>Questioned<br/>Costs</b>                  |
| <b>93.558 Temporary Assistance for Needy Families</b> | <hr style="width: 100%;"/> <b>None Noted</b> |

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

**STATE OF LOUISIANA**  
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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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 Federal Award Findings and Questioned Costs (Continued)

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**

|                                                             | <b>Questioned<br/>Costs</b> |
|-------------------------------------------------------------|-----------------------------|
| <b>93.658 Foster Care Title IV-E (Award No. 1901LAFOST)</b> | <b>\$6,109</b>              |

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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Federal Award Findings and Questioned Costs (Continued)

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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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Federal Award Findings and Questioned Costs (Continued)

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<br/>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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Federal Award Findings and Questioned Costs (Continued)

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**

|                                                                   | <b>Questioned<br/>Costs</b> |
|-------------------------------------------------------------------|-----------------------------|
| 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                         |
| <b>Medicaid Cluster:</b>                                          |                             |
| 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                     |
| <b>State Funds</b>                                                | <b>736,811</b>              |
|                                                                   | <b><u>\$2,166,422</u></b>   |

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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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**

|                                            |                             |
|--------------------------------------------|-----------------------------|
|                                            | <b>Questioned<br/>Costs</b> |
| 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**  

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**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**

|                                                                                                                           |                                                                          |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
|                                                                                                                           | <b>Questioned<br/>Costs</b> <hr style="width: 100%;"/> <b>None Noted</b> |
| <b>93.767 Children's Health Insurance Program</b><br><u>Medicaid Cluster:</u><br><b>93.778 Medical Assistance Program</b> |                                                                          |

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**  


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**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)**

|                                   | <b>Questioned<br/>Costs</b> |
|-----------------------------------|-----------------------------|
| <u><b>Medicaid Cluster:</b></u>   |                             |
| 93.778 Medical Assistance Program | \$7,767                     |
| <b>State Funds</b>                | <b>4,182</b>                |
|                                   | <b>\$11,949</b>             |

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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 Federal Award Findings and Questioned Costs (Continued)

**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<br/>Costs</u> |
|---------------------------------------------------|-----------------------------|
| <b>93.767 Children's Health Insurance Program</b> | <b>Unable to determine</b>  |
| <b><u>Medicaid Cluster:</u></b>                   |                             |
| <b>93.778 Medical Assistance Program</b>          |                             |

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<br/>Costs</u> |
|---------------------------------------------------|-----------------------------|
| <b>93.767 Children's Health Insurance Program</b> | <b>None Noted</b>           |
| <b><u>Medicaid Cluster:</u></b>                   |                             |
| <b>93.778 Medical Assistance Program</b>          |                             |

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<br>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).

**STATE OF LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Federal Award Findings and Questioned Costs (Continued)

**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**

|                                            | Questioned<br>Costs |
|--------------------------------------------|---------------------|
| 93.767 Children's Health Insurance Program |                     |
| <u>Medicaid Cluster:</u>                   |                     |
| 93.778 Medical Assistance Program          | 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.



**STATE OF LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Federal Award Findings and Questioned Costs (Continued)

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.

**STATE OF LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Federal Award Findings and Questioned Costs (Continued)

**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)**

|                                                   |                             |
|---------------------------------------------------|-----------------------------|
|                                                   | <b>Questioned<br/>Costs</b> |
|                                                   | <b>None Noted</b>           |
| <b>93.767 Children's Health Insurance Program</b> |                             |
| <b><u>Medicaid Cluster:</u></b>                   |                             |
| <b>93.778 Medical Assistance Program</b>          |                             |

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<br>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**

|                                                             | <b>Questioned<br/>Costs</b> |
|-------------------------------------------------------------|-----------------------------|
| <b>93.658 Foster Care Title IV-E (Award No. 1901LAFOST)</b> | <b>\$6,109</b>              |

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/>.

| <b>Report Title</b>                                                                                                                                                      | <b>Audit Control Number</b> | <b>Issue Date</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|
| <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  
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**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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                      |                |                             |                    |                                         |
| 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            |                                         |
|                                                            |                |                             | <hr/>              |                                         |
|                                                            |                |                             | \$660,258          | \$0                                     |
| WILDLIFE SERVICES                                          | 10.028         |                             |                    |                                         |
| <u>Through: TUSKEGEE UNIVERSITY (39-32650-071-76190)</u>   |                |                             |                    |                                         |
| Southern University Agricultural Research/Extension Center |                |                             | \$10,159           |                                         |
|                                                            |                |                             | <hr/>              |                                         |
|                                                            |                |                             | \$10,159           | \$0                                     |
| WETLANDS RESERVE PROGRAM                                   | 10.072         |                             |                    |                                         |
| <u>Direct Awards</u>                                       |                |                             |                    |                                         |
| Department of Wildlife and Fisheries                       |                |                             | \$111,566          |                                         |
|                                                            |                |                             | <hr/>              |                                         |
|                                                            |                |                             | \$111,566          | \$0                                     |
| INSPECTION GRADING AND STANDARDIZATION                     | 10.162         |                             |                    |                                         |
| <u>Direct Awards</u>                                       |                |                             |                    |                                         |
| Department of Agriculture and Forestry                     |                |                             | \$2,244            |                                         |
|                                                            |                |                             | <hr/>              |                                         |
|                                                            |                |                             | \$2,244            | \$0                                     |
| MARKET PROTECTION AND PROMOTION                            | 10.163         |                             |                    |                                         |
| <u>Direct Awards</u>                                       |                |                             |                    |                                         |
| Department of Agriculture and Forestry                     |                |                             | \$36,600           |                                         |
|                                                            |                |                             | <hr/>              |                                         |
|                                                            |                |                             | \$36,600           | \$0                                     |
| SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL             | 10.170         |                             |                    |                                         |
| <u>Direct Awards</u>                                       |                |                             |                    |                                         |
| Department of Agriculture and Forestry                     |                |                             | \$376,365          |                                         |
|                                                            |                |                             | <hr/>              |                                         |
|                                                            |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                                                        |                |                             |                    |                                         |
| 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            |                                         |
|                                                                                                                                      |                |                             | \$71,787           | \$0                                     |
| 1890 INSTITUTION CAPACITY BUILDING GRANTS                                                                                            |                | 10.216                      |                    |                                         |
| <u>Direct Awards</u>                                                                                                                 |                |                             |                    |                                         |
| Southern University - Baton Rouge                                                                                                    |                |                             | \$231,812          |                                         |
|                                                                                                                                      |                |                             | \$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)          |                                         |
|                                                                                                                                      |                |                             | (\$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                                            |                |                             |                    |                                         |
| 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,<br>OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS<br>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<br>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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                      |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                  |                |                             |                    |                                         |
| WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN,<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                  |                |                             |                    |                                         |
| FRESH FRUIT AND VEGETABLE PROGRAM                                              | 10.582         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Department of Education                                                        |                |                             | \$2,654,402        |                                         |
|                                                                                |                |                             | <hr/>              |                                         |
|                                                                                |                |                             | \$2,654,402        | \$2,654,402                             |
| SCIENTIFIC COOPERATION EXCHANGE PROGRAM WITH CHINA                             | 10.614         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                 |                |                             | \$144              |                                         |
|                                                                                |                |                             | <hr/>              |                                         |
|                                                                                |                |                             | \$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           |                                         |
|                                                                                |                |                             | <hr/>              |                                         |
|                                                                                |                |                             | \$1,962,068        | \$0                                     |
| URBAN AND COMMUNITY FORESTRY PROGRAM                                           | 10.675         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Southern University - Baton Rouge                                              |                |                             | \$128,622          |                                         |
|                                                                                |                |                             | <hr/>              |                                         |
|                                                                                |                |                             | \$128,622          | \$100,840                               |
| GOOD NEIGHBOR AUTHORITY                                                        | 10.691         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Department of Wildlife and Fisheries                                           |                |                             | \$53,689           |                                         |
|                                                                                |                |                             | <hr/>              |                                         |
|                                                                                |                |                             | \$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          |                                         |
|                                                                                |                |                             | <hr/>              |                                         |
|                                                                                |                |                             | \$124,488          | \$0                                     |
| RURAL ENERGY FOR AMERICA PROGRAM                                               | 10.868         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| University of Louisiana at Lafayette                                           |                |                             | \$32,781           |                                         |
|                                                                                |                |                             | <hr/>              |                                         |
|                                                                                |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                       |                |                             |                    |                                         |
| 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&amp;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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                 |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                                                  |                |                             |                    |                                         |
| 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           |                                         |
|                                                                                                                                |                |                             | \$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           |                                         |
|                                                                                                                                |                |                             | \$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            |                                         |
|                                                                                                                                |                |                             | \$52,516           | \$0                                     |
| 1890 INSTITUTION CAPACITY BUILDING GRANTS                                                                                      | 10.216         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                           |                |                             |                    |                                         |
| Southern University Agricultural Research/Extension Center                                                                     |                |                             | \$487,526          |                                         |
|                                                                                                                                |                |                             | \$487,526          | \$0                                     |
| CONSUMER DATA AND NUTRITION RESEARCH                                                                                           | 10.253         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                           |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                                                                 |                |                             | \$4,500            |                                         |
|                                                                                                                                |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                       |                |                             |                    |                                         |
| 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 &amp; M UNIVERSITY - TEXAS A&amp;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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                                            |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                                                                                |                |                             |                    |                                         |
| NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION,<br>OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS<br>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<br>PROGRAM                                                        |                |                             |                    |                                         |
|                                                                                                                          | 10.329         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                     |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                                                           |                |                             | \$49,139           |                                         |
| <u>Through: TEXAS A &amp; M UNIVERSITY-TEXAS AGRILIFE EXTENSION<br/>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<br/>(LIDEA-USDA-RBDG)</u>                                   |                |                             |                    |                                         |
| Southeastern Louisiana University                                                                                        |                |                             | \$5,918            |                                         |
|                                                                                                                          |                |                             | \$218,557          | \$123,708                               |
| OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                          |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                              |                |                             |                    |                                         |
| COOPERATIVE EXTENSION SERVICE                                          | 10.500         |                             |                    |                                         |
| <u>Direct Awards</u>                                                   |                |                             |                    |                                         |
| Southern University Agricultural Research/Extension Center             |                |                             | \$3,527,848        |                                         |
|                                                                        |                |                             | <hr/>              |                                         |
|                                                                        |                |                             | \$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           |                                         |
|                                                                        |                |                             | <hr/>              |                                         |
|                                                                        |                |                             | \$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            |                                         |
|                                                                        |                |                             | <hr/>              |                                         |
|                                                                        |                |                             | \$34,081           | \$0                                     |
| WOOD UTILIZATION ASSISTANCE                                            | 10.674         |                             |                    |                                         |
| <u>Direct Awards</u>                                                   |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                         |                |                             | \$22,241           |                                         |
|                                                                        |                |                             | <hr/>              |                                         |
|                                                                        |                |                             | \$22,241           | \$0                                     |
| FOREST HEALTH PROTECTION                                               | 10.680         |                             |                    |                                         |
| <u>Direct Awards</u>                                                   |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                         |                |                             | \$10,067           |                                         |
|                                                                        |                |                             | <hr/>              |                                         |
|                                                                        |                |                             | \$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           |                                         |
|                                                                        |                |                             | <hr/>              |                                         |
|                                                                        |                |                             | \$56,759           | \$0                                     |

(Continued)

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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
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| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                                 |                |                             |                    |                                         |
| 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          |                                         |
|                                                                                                               |                |                             | <hr/>              |                                         |
|                                                                                                               |                |                             | \$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 &amp; WATER CONSERVATION DISTRICT</u>                                              |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                                                |                |                             | \$1,607            |                                         |
|                                                                                                               |                |                             | <hr/>              |                                         |
|                                                                                                               |                |                             | \$20,798           | \$0                                     |
| AGRICULTURAL STATISTICS REPORTS                                                                               | 10.950         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                          |                |                             |                    |                                         |
| Southern University Agricultural Research/Extension Center                                                    |                |                             | \$6,000            |                                         |
|                                                                                                               |                |                             | <hr/>              |                                         |
|                                                                                                               |                |                             | \$6,000            | \$0                                     |
| AVIAN POINT COUNT SURVEYS                                                                                     | 10.RD01        | 18-PA-11080600-01           |                    |                                         |
| <u>Direct Awards</u>                                                                                          |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                                                |                |                             | \$13,377           |                                         |
|                                                                                                               |                |                             | <hr/>              |                                         |
|                                                                                                               |                |                             | \$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           |                                         |
|                                                                                                               |                |                             | <hr/>              |                                         |
|                                                                                                               |                |                             | \$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)          |                                         |
|                                                                                                               |                |                             | <hr/>              |                                         |
|                                                                                                               |                |                             | (\$1,899)          | \$0                                     |

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**STATE OF LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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|--------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                  |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                                                                 |                |                             |                    |                                         |
| <u>Research and Development Cluster: (Cont.)</u>                                                                              |                |                             |                    |                                         |
| COMPARISON OF THE PRODUCTION OF COMMERCIAL VINEGAR AND<br>PORABLE ALCOHOL PRODUCTS FROM SWEET SORGHUM AND/OR GRAIN<br>SORGHUM | 10.RD13        | MD012-18                    |                    |                                         |
| <u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (MD012-<br/>18)</u>                                                     |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                                                                |                |                             | \$29,998           |                                         |
|                                                                                                                               |                |                             | \$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              |                                         |
|                                                                                                                               |                |                             | \$100              | \$0                                     |
| EFFECT OF WHOLE BLUEBERRY POWDER CONSUMPTION ON<br>DEPRESSION: A RANDOMIZED DOUBLE-BLIND PLACEBO CONTROLLED<br>STUDY          | 10.RD16        | LSU PROPOSAL# 46680         |                    |                                         |
| <u>Through: US Highbush Blueberry Council</u>                                                                                 |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                                      |                |                             | \$141,000          |                                         |
|                                                                                                                               |                |                             | \$141,000          | \$0                                     |
| <b>Total for Research and Development Cluster</b>                                                                             |                |                             | \$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       |                                         |
|                                                                                                                               |                |                             | \$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      |                                         |
|                                                                                                                               |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>             |                |                             |                    |                                         |
| <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                             |
| <b>Total for Child Nutrition Cluster</b>                  |                |                             | <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                                     |
| <b>Total for Food Distribution Cluster</b>                |                |                             | <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                             |
| <b>Total for Forest Service Schools and Roads Cluster</b> |                |                             | <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE (CONT.)</b>                                             |                |                             |                    |                                         |
| 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<br>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                             |
| <b>Total for SNAP Cluster</b>                                                             |                |                             | <hr/>              |                                         |
|                                                                                           |                |                             | \$1,299,317,173    | \$1,873,326                             |
| <b>Total for U.S. Department of Agriculture</b>                                           |                |                             | <hr/>              |                                         |
|                                                                                           |                |                             | \$1,968,754,161    | \$506,052,105                           |
| <b>U.S. DEPARTMENT OF COMMERCE</b>                                                        |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>                                                                  |                |                             |                    |                                         |
| 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<br>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><br><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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>               |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>                                                         |                |                             |                    |                                         |
| <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 &amp; 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>                                                                                          |                |                             |                    |                                         |
| <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&amp;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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>                                       |                |                             |                    |                                         |
| <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)<br>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&amp;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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>                                           |                |                             |                    |                                         |
| <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,<br>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</u>                      |                |                             |                    |                                         |
| <u>(SUBAWD000723)</u>                                                                |                |                             |                    |                                         |
| University of Louisiana at Lafayette                                                 |                |                             | \$11,100           |                                         |
|                                                                                      |                |                             | <hr/>              |                                         |
|                                                                                      |                |                             | \$11,100           | \$0                                     |
| CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN<br>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**

|                                                                              | <b>CFDA<br/>NUMBER</b> | <b>OTHER IDENTIFYING<br/>NUMBER</b> | <b>AMOUNT<br/>EXPENDED</b> | <b>AMOUNTS<br/>PROVIDED TO<br/>SUBRECIPIENTS</b> |
|------------------------------------------------------------------------------|------------------------|-------------------------------------|----------------------------|--------------------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>                                   |                        |                                     |                            |                                                  |
| <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                    |                                                  |
|                                                                              |                        |                                     | <hr/>                      |                                                  |
|                                                                              |                        |                                     | \$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                  |                                                  |
|                                                                              |                        |                                     | <hr/>                      |                                                  |
|                                                                              |                        |                                     | \$143,906                  | \$0                                              |
| ATMOSPHERIC SOUNDINGS AND DATA COLLECTION                                    | 11.RD04                | 1305M318PNRMA0294                   |                            |                                                  |
| <u>Direct Awards</u>                                                         |                        |                                     |                            |                                                  |
| University of Louisiana at Monroe                                            |                        |                                     | \$31,690                   |                                                  |
|                                                                              |                        |                                     | <hr/>                      |                                                  |
|                                                                              |                        |                                     | \$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                   |                                                  |
|                                                                              |                        |                                     | <hr/>                      |                                                  |
|                                                                              |                        |                                     | \$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                   |                                                  |
|                                                                              |                        |                                     | <hr/>                      |                                                  |
|                                                                              |                        |                                     | \$65,000                   | \$0                                              |
|                                                                              |                        |                                     | <hr/>                      |                                                  |
| <b>Total for Research and Development Cluster</b>                            |                        |                                     | <b>\$5,430,000</b>         | <b>\$393,579</b>                                 |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF COMMERCE (CONT.)</b>                          |                |                             |                    |                                         |
| <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                                     |
| <b>Total for Economic Development Cluster</b>                       |                |                             | \$478,124          | \$0                                     |
| <b>Total for U.S. Department of Commerce</b>                        |                |                             | \$46,201,077       | \$393,579                               |
| <b>U.S. DEPARTMENT OF DEFENSE</b>                                   |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                         |                |                             |                    |                                         |
| STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES | 12.113         |                             |                    |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                    |                                         |
| Department of Environmental Quality                                               |                |                             | \$17,630           |                                         |
|                                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                                   |                |                             | \$17,630           | \$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/>              | <hr/>                                   |
|                                                                                   |                |                             | \$26,122           | \$0                                     |
| MILITARY CONSTRUCTION, NATIONAL GUARD                                             | 12.400         |                             |                    |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                    |                                         |
| Department of Military Affairs                                                    |                |                             | \$12,241,390       |                                         |
|                                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                                   |                |                             | \$12,241,390       | \$0                                     |
| NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS                 | 12.401         |                             |                    |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                    |                                         |
| Department of Military Affairs                                                    |                |                             | \$26,117,643       |                                         |
|                                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                                   |                |                             | \$26,117,643       | \$0                                     |
| NATIONAL GUARD CHALLENGE PROGRAM                                                  | 12.404         |                             |                    |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                    |                                         |
| Department of Military Affairs                                                    |                |                             | \$22,487,227       |                                         |
|                                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                                   |                |                             | \$22,487,227       | \$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/>              | <hr/>                                   |
|                                                                                   |                |                             | \$16,884           | \$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/>              | <hr/>                                   |
|                                                                                   |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                                  |                |                             |                    |                                         |
| 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<br>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 -<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                                                                                                                                         |                |                             |                    |                                         |
| SCHOOLS AND ROADS/SALE OF TIMBER<br><u>Direct Awards</u><br>State Treasury                                                                                                                        | 12.U11         | 10.USC.2665                 | \$15,997           |                                         |
|                                                                                                                                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                   |                |                             | \$15,997           | \$15,997                                |
| SUPPORT FOR NUCLEAR DETERRENCE AND ESCALATION WORKFORCE<br>DEVELOPMENT - NUC 300<br><u>Through: CYBER INNOVATION CENTER (FA4600-12-D-9000; 17FU908-CIC-<br/>202)</u><br>Louisiana Tech University | 12.U12         | FA4600-12-D-9000            | \$22,622           |                                         |
|                                                                                                                                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                   |                |                             | \$22,622           | \$0                                     |
| 2018-2019 LSU SCHOOL OF MUSIC RECRUITING PARTNERSHIP<br><u>Through: J. WALTER THOMPSON WORLDWIDE - ATLANTA (JWT)<br/>(1120021314 / 1172673)</u><br>Louisiana State University - Baton Rouge       | 12.U13         | AWD-001843                  | \$9,999            |                                         |
|                                                                                                                                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                   |                |                             | \$9,999            | \$0                                     |
| INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT<br><u>Direct Awards</u><br>Louisiana State University - Baton Rouge                                                                               | 12.U14         | AWD-000497                  | \$185,717          |                                         |
|                                                                                                                                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                   |                |                             | \$185,717          | \$0                                     |
| DEFENSE ADVANCED RESEARCH PROJECTS AGENCY (DARPA)/SNCRST<br>PARTNERSHIP - CONSEC<br><u>Through: SCHAFER GOVERNMENT SERVICES, LLC. (A BELCAN CO.)</u><br>Louisiana State University - Baton Rouge  | 12.U15         | AWD-001586                  | \$2,060            |                                         |
|                                                                                                                                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                   |                |                             | \$2,060            | \$0                                     |
| COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT<br>(COST SHARE AGREEMENTS)<br><u>Direct Awards</u><br>Coastal Protection and Restoration Authority                                       | 12.U16         | PL101-646                   | \$708,452          |                                         |
|                                                                                                                                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                   |                |                             | \$708,452          | \$0                                     |
| <u>Research and Development Cluster:</u><br>COLLABORATIVE RESEARCH AND DEVELOPMENT<br><u>Direct Awards</u><br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                                                                           |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                              |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                              |                |                             |                    |                                         |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT (Cont.)                      |                |                             |                    |                                         |
| <u>Through: HEALTH RESEARCH INC (W81XWH-17-1-019)</u>                  |                |                             |                    |                                         |
|                                                                        |                |                             | \$118,330          |                                         |
| <u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH-10-2-0134)</u>            |                |                             |                    |                                         |
|                                                                        |                |                             | (\$22,774)         |                                         |
| <u>Through: TULANE UNIVERSITY (W81XWH-13-2-0097)</u>                   |                |                             |                    |                                         |
|                                                                        |                |                             | (\$1,358)          |                                         |
| <u>Through: UNIVERSITY OF ALABAMA (W81XWH-15-1-0705)</u>               |                |                             |                    |                                         |
|                                                                        |                |                             | \$60,343           |                                         |
|                                                                        |                |                             | <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**  
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|                                                                      | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                            |                |                             |                    |                                         |
| <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 &amp; MARY (740762-712687)</u>        |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                             |                |                             | \$4,024            |                                         |
| <u>Through: COLLEGE OF WILLIAM &amp; 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**  
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|                                                                                     | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                           |                |                             |                    |                                         |
| <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           |                                         |
|                                                                                     |                |                             | <hr/> \$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            |                                         |
|                                                                                     |                |                             | <hr/> \$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               |                                         |
|                                                                                     |                |                             | <hr/> \$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              |                                         |
|                                                                                     |                |                             | <hr/> \$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               |                                         |
|                                                                                     |                |                             | <hr/> \$65         | \$0                                     |

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.



**STATE OF LOUISIANA**  
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|                                                                                                                                  | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                                                                        |                |                             |                    |                                         |
| <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<br>SEROTYPES AMONG DOMESTIC LIVESTOCK OR RUMINANTS IN<br>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.

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| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                           |                |                             |                    |                                         |
| <u>Research and Development Cluster: (Cont.)</u>                                    |                |                             |                    |                                         |
| THREE-DIMENSIONAL SIMULATION FOR PROFIT ISLAND VICINITY LEVEE<br>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<br>LABORATORY                   | 12.RD23        | FY 19-004-CCE               |                    |                                         |
| <u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY19-004-<br/>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-<br/>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-<br/>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-<br/>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                                     |

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| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                                       |                |                             |                    |                                         |
| <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           |                                         |
|                                                                                                 |                |                             | \$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          |                                         |
|                                                                                                 |                |                             | \$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           |                                         |
|                                                                                                 |                |                             | \$26,024           | \$0                                     |
| ELECTRIC FLUX CONTROL: ADDICTIVE MANUFACTURING RESEARCH                                         | 12.RD31        | H98230-18C-0173             |                    |                                         |
| <u>Direct Awards</u>                                                                            |                |                             |                    |                                         |
| Louisiana Tech University                                                                       |                |                             | \$87,243           |                                         |
|                                                                                                 |                |                             | \$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           |                                         |
|                                                                                                 |                |                             | \$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          |                                         |
|                                                                                                 |                |                             | \$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            |                                         |
|                                                                                                 |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED                      | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|-----------------------------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF DEFENSE (CONT.)</b>                                                                                                                                                                                                                                                                                      |                |                             |                                         |                                         |
| <u>Research and Development Cluster: (Cont.)</u>                                                                                                                                                                                                                                                                               |                |                             |                                         |                                         |
| ADVANCED MODELS AND NEW IMPULSE SOURCES FOR THE X-RAY<br>TRANSPORT AND RADIATION RESPONSE ANALYSIS (XTRRA) TOOLKIT<br><u>Through: FIFTH GAIT TECHNOLOGIES INC. (19-0723)</u><br>University of Louisiana at Lafayette                                                                                                           | 12.RD37        | HDTRA-119-P-0030            | \$21,595                                |                                         |
|                                                                                                                                                                                                                                                                                                                                |                |                             | \$21,595                                | \$0                                     |
| <b>Total for Research and Development Cluster</b>                                                                                                                                                                                                                                                                              |                |                             | \$8,119,015                             | \$114,965                               |
| <b>Total for U.S. Department of Defense</b>                                                                                                                                                                                                                                                                                    |                |                             | <b>\$72,629,926</b>                     | <b>\$302,501</b>                        |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                                                                                                                                                                                                                                                                        |                |                             |                                         |                                         |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND<br>NON-ENTITLEMENT GRANTS IN HAWAII<br><u>Direct Awards</u><br>Executive Department<br>Road Home Corporation d/b/a Louisiana Land Trust<br><u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-<br/>0001)</u><br>Louisiana State University - Baton Rouge | 14.228         |                             | \$513,274,098<br>\$414,392<br>\$143,734 |                                         |
|                                                                                                                                                                                                                                                                                                                                |                |                             | \$513,832,224                           | \$109,962,584                           |
| SUPPORTIVE HOUSING PROGRAM<br><u>Direct Awards</u><br>Southeastern Louisiana University                                                                                                                                                                                                                                        | 14.235         |                             | \$112,725                               |                                         |
|                                                                                                                                                                                                                                                                                                                                |                |                             | \$112,725                               | \$0                                     |
| HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS<br><u>Direct Awards</u><br>Office of Public Health                                                                                                                                                                                                                                 | 14.241         |                             | \$1,595,235                             |                                         |
|                                                                                                                                                                                                                                                                                                                                |                |                             | \$1,595,235                             | \$1,295,360                             |
| FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL<br><u>Direct Awards</u><br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)</b>                         |                |                             |                    |                                         |
| 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                                 |
| <b>Total for Research and Development Cluster</b>                                       |                |                             | \$184,090          | \$11,258                                |
| <u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster:</u>                   |                |                             |                    |                                         |
| HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT<br>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                               |
| <b>Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster</b>          |                |                             | \$25,936,641       | \$7,701,686                             |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)</b>   |                |                             |                    |                                         |
| <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        |                                         |
|                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                   |                |                             | \$1,372,267        | \$1,325,495                             |
| <b>Total for CDBG - Entitlement Grants Cluster</b>                |                |                             | <hr/>              | <hr/>                                   |
|                                                                   |                |                             | \$1,372,267        | \$1,325,495                             |
| <b>Total for U.S. Department of Housing and Urban Development</b> |                |                             | <hr/> <hr/>        | <hr/> <hr/>                             |
|                                                                   |                |                             | \$543,261,038      | \$120,296,383                           |
| <b>U.S. DEPARTMENT OF THE INTERIOR</b>                            |                |                             |                    |                                         |
| ABANDONED MINE LAND RECLAMATION (AMLR)                            | 15.252         |                             |                    |                                         |
| <u>Direct Awards</u>                                              |                |                             |                    |                                         |
| Department of Natural Resources                                   |                |                             | \$408,840          |                                         |
|                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                   |                |                             | \$408,840          | \$0                                     |
| GOMESA                                                            | 15.435         |                             |                    |                                         |
| <u>Direct Awards</u>                                              |                |                             |                    |                                         |
| Coastal Protection and Restoration Authority                      |                |                             | \$1,478,728        |                                         |
|                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                   |                |                             | \$1,478,728        | \$0                                     |
| FISH AND WILDLIFE MANAGEMENT ASSISTANCE                           | 15.608         |                             |                    |                                         |
| <u>Direct Awards</u>                                              |                |                             |                    |                                         |
| Department of Wildlife and Fisheries                              |                |                             | \$66,684           |                                         |
|                                                                   |                |                             | <hr/>              | <hr/>                                   |
|                                                                   |                |                             | \$66,684           | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                |                |                             |                    |                                         |
| 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**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

|                                                                                     | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                                      |                |                             |                    |                                         |
| 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<br>(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                                        |                |                             |                    |                                         |
| 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 &amp; 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                     |                |                             |                    |                                         |
| <u>Research and Development Cluster:</u> (Cont.)                   |                |                             |                    |                                         |
| WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION (Cont.)            |                |                             |                    |                                         |
| <u>Through: TEXAS PARKS &amp; WILDLIFE DEPT (478048)</u>           |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                     |                |                             | \$ (105)           |                                         |
| <u>Through: TEXAS PARKS &amp; WILDLIFE DEPT (TPWD) (491753)</u>    |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                     |                |                             | \$80,801           |                                         |
| <u>Through: TEXAS PARKS &amp; 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                               |                |                             |                    |                                         |
| <u>Research and Development Cluster:</u> (Cont.)                             |                |                             |                    |                                         |
| ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS              | 15.657         |                             |                    |                                         |
| <u>Direct Awards</u>                                                         |                |                             |                    |                                         |
| Board of Regents                                                             |                |                             | \$1,710            |                                         |
| Department of Wildlife and Fisheries                                         |                |                             | \$102,357          |                                         |
|                                                                              |                |                             | <hr/>              |                                         |
|                                                                              |                |                             | \$104,067          | \$0                                     |
| ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS                     | 15.660         |                             |                    |                                         |
| <u>Direct Awards</u>                                                         |                |                             |                    |                                         |
| Department of Wildlife and Fisheries                                         |                |                             | \$10,929           |                                         |
|                                                                              |                |                             | <hr/>              |                                         |
|                                                                              |                |                             | \$10,929           | \$0                                     |
| HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS                               | 15.677         |                             |                    |                                         |
| <u>Direct Awards</u>                                                         |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                     |                |                             | \$42,176           |                                         |
|                                                                              |                |                             | <hr/>              |                                         |
|                                                                              |                |                             | \$42,176           | \$18,108                                |
| ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES                      | 15.805         |                             |                    |                                         |
| <u>Direct Awards</u>                                                         |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                     |                |                             | \$65,925           |                                         |
|                                                                              |                |                             | <hr/>              |                                         |
|                                                                              |                |                             | \$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          |                                         |
| Through: UNIVERSITY OF SOUTHERN CALIFORNIA   01<br>(50579918/10255402/15187) |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                     |                |                             | (\$95)             |                                         |
|                                                                              |                |                             | <hr/>              |                                         |
|                                                                              |                |                             | \$319,739          | \$0                                     |
| NATIONAL COOPERATIVE GEOLOGIC MAPPING                                        | 15.810         |                             |                    |                                         |
| <u>Direct Awards</u>                                                         |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                     |                |                             | \$68,823           |                                         |
|                                                                              |                |                             | <hr/>              |                                         |
|                                                                              |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                                                  |                |                             |                    |                                         |
| <u>Research and Development Cluster:</u> (Cont.)                                                |                |                             |                    |                                         |
| COOPERATIVE RESEARCH UNITS                                                                      | 15.812         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                            |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                                  |                |                             | \$375,882          |                                         |
|                                                                                                 |                |                             | \$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          |                                         |
|                                                                                                 |                |                             | \$118,067          | \$0                                     |
| NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING                                        | 15.923         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                            |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                        |                |                             | \$16,671           |                                         |
|                                                                                                 |                |                             | \$16,671           | \$0                                     |
| ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON<br>PARISH, LOUISIANA              | 15.RD01        | G16PX00272                  |                    |                                         |
| <u>Direct Awards</u>                                                                            |                |                             |                    |                                         |
| Louisiana State University Agricultural Center                                                  |                |                             | \$5,040            |                                         |
|                                                                                                 |                |                             | \$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              |                                         |
|                                                                                                 |                |                             | \$573              | \$0                                     |
| MONITORING PROGRAM FOR NORTH GULF OF MEXICO                                                     | 15.RD05        | MPNGM                       |                    |                                         |
| <u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION,<br/>INC (M17PC00001/M17PD00012)</u> |                |                             |                    |                                         |
| University of Louisiana at Lafayette                                                            |                |                             | \$151,741          |                                         |
| <u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION,<br/>INC (PO1000300001240)</u>       |                |                             |                    |                                         |
| University of Louisiana at Lafayette                                                            |                |                             | \$77,738           |                                         |
|                                                                                                 |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                                                                      |                |                             |                    |                                         |
| <u>Research and Development Cluster:</u> (Cont.)                                                                    |                |                             |                    |                                         |
| USFWS - FRESHWATER TURTLE INVENTORY OF THE NORTH LOUISIANA<br>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<br>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<br>CALCULATIONS                                           | 15.RD10        | M17PX00030                  |                    |                                         |
| <u>Direct Awards</u>                                                                                                |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                            |                |                             | \$148,416          |                                         |
|                                                                                                                     |                |                             | <hr/>              |                                         |
|                                                                                                                     |                |                             | \$148,416          | \$0                                     |
|                                                                                                                     |                |                             | <hr/>              |                                         |
| <b>Total for Research and Development Cluster</b>                                                                   |                |                             | <b>\$6,824,542</b> | <b>\$284,103</b>                        |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED  | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------|----------------|-----------------------------|---------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE INTERIOR (CONT.)</b>                                              |                |                             |                     |                                         |
| <b>Total for Fish and Wildlife Cluster</b>                                                  |                |                             | \$18,446,076        | \$0                                     |
| <b>Total for U.S. Department of the Interior</b>                                            |                |                             | <b>\$63,871,969</b> | <b>\$1,649,960</b>                      |
| <b>U.S. DEPARTMENT OF JUSTICE</b>                                                           |                |                             |                     |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>                                             |                |                             |                    |                                         |
| STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS<br>CENTERS                  | 16.550         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                  |                |                             |                    |                                         |
| Louisiana Commission on Law Enforcement and the Administration of Criminal<br>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<br>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<br>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<br>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<br>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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>                                          |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>                                          |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>                                                              |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>                                                           |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>              |                |                             |                    |                                         |
| EQUITABLE SHARING PROGRAM                              | 16.922         |                             |                    |                                         |
| <u>Direct Awards</u>                                   |                |                             |                    |                                         |
| Office of The Attorney General                         |                |                             | \$12,820           |                                         |
|                                                        |                |                             | <hr/>              |                                         |
|                                                        |                |                             | \$12,820           | \$0                                     |
| ASSET FORFEITURE                                       | 16.U01         | Asset Forfeiture            |                    |                                         |
| <u>Direct Awards</u>                                   |                |                             |                    |                                         |
| Department of Public Safety Services                   |                |                             | \$2,539            |                                         |
|                                                        |                |                             | <hr/>              |                                         |
|                                                        |                |                             | \$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           |                                         |
|                                                        |                |                             | <hr/>              |                                         |
|                                                        |                |                             | \$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          |                                         |
|                                                        |                |                             | <hr/>              |                                         |
|                                                        |                |                             | \$129,491          | \$0                                     |
| INFRAGARD                                              | 16.U06         | DJF-15-1200-P-0000332       |                    |                                         |
| <u>Direct Awards</u>                                   |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge               |                |                             | \$302,112          |                                         |
|                                                        |                |                             | <hr/>              |                                         |
|                                                        |                |                             | \$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        |                                         |
|                                                        |                |                             | <hr/>              |                                         |
|                                                        |                |                             | \$5,946,092        | \$0                                     |
| NATIONAL CENTER FOR DISASTER FRAUD                     | 16.U09         | AWDC-000379                 |                    |                                         |
| <u>Direct Awards</u>                                   |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge               |                |                             | \$866,653          |                                         |
|                                                        |                |                             | <hr/>              |                                         |
|                                                        |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE (CONT.)</b>                                                        |                |                             |                    |                                         |
| 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<br>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 &amp; COUNSELING<br/>    CENTER (18-0438)</u> |                |                             |                    |                                         |
| University of Louisiana at Lafayette                                                             |                |                             | \$19,006           |                                         |
|                                                                                                  |                |                             | <hr/>              |                                         |
|                                                                                                  |                |                             | \$19,006           | \$0                                     |
| <b>Total for Research and Development Cluster</b>                                                |                |                             | <hr/>              |                                         |
|                                                                                                  |                |                             | \$230,479          | \$0                                     |
| <b>Total for U.S. Department of Justice</b>                                                      |                |                             | <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF LABOR</b>                   |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF LABOR (CONT.)</b>                                               |                |                             |                    |                                         |
| WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL<br>EMERGENCY GRANTS             | 17.277         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                  |                |                             |                    |                                         |
| Louisiana Workforce Commission                                                        |                |                             | (\$6,078)          |                                         |
|                                                                                       |                |                             | (\$6,078)          | \$0                                     |
| TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED   | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------|----------------|-----------------------------|----------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF LABOR (CONT.)</b>                              |                |                             |                      |                                         |
| <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                                     |
| <b>Total for Employment Service Cluster</b>                          |                |                             | \$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                             |
| <b>Total for WIOA Cluster</b>                                        |                |                             | \$45,270,265         | \$33,698,368                            |
| <b>Total for U.S. Department of Labor</b>                            |                |                             | <b>\$241,477,520</b> | <b>\$34,832,411</b>                     |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF STATE</b>                                                                                                                            |                |                             |                    |                                         |
| GLOBAL THREAT REDUCTION                                                                                                                                    | 19.033         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                                                       |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                                                                   |                |                             | \$507,954          |                                         |
| <u>Through: US CIVILIAN RESEARCH &amp; 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 &amp; 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<br>CBRN INCIDENTS AND OPERATING IN AREAS CONTAMINATED WITH<br>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<br>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                                     |
| <b>Total for Research and Development Cluster</b>                                                                                                          |                |                             | <b>\$44,680</b>    | <b>\$0</b>                              |
| <b>Total for U.S. Department of State</b>                                                                                                                  |                |                             | <b>\$685,648</b>   | <b>\$0</b>                              |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>                                                      |                |                             |                    |                                         |
| AVIATION RESEARCH GRANTS                                                                      | 20.108         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                          |                |                             |                    |                                         |
| Office of Juvenile Justice                                                                    |                |                             | \$360              |                                         |
|                                                                                               |                |                             | \$360              | \$0                                     |
| MOTOR CARRIER SAFETY ASSISTANCE                                                               | 20.218         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                          |                |                             |                    |                                         |
| Department of Public Safety Services                                                          |                |                             | \$3,608,218        |                                         |
|                                                                                               |                |                             | \$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          |                                         |
|                                                                                               |                |                             | \$3,117,979        | \$0                                     |
| SAFETY DATA IMPROVEMENT PROGRAM                                                               | 20.234         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                          |                |                             |                    |                                         |
| Department of Public Safety Services                                                          |                |                             | \$29,995           |                                         |
|                                                                                               |                |                             | \$29,995           | \$0                                     |
| MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES<br>GRANTS AND COOPERATIVE AGREEMENTS | 20.237         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                          |                |                             |                    |                                         |
| Department of Transportation and Development                                                  |                |                             | \$235,493          |                                         |
|                                                                                               |                |                             | \$235,493          | \$0                                     |
| METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-<br>METROPOLITAN PLANNING AND RESEARCH | 20.505         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                          |                |                             |                    |                                         |
| Department of Transportation and Development                                                  |                |                             | \$931,607          |                                         |
|                                                                                               |                |                             | \$931,607          | \$829,385                               |
| FORMULA GRANTS FOR RURAL AREAS                                                                | 20.509         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                          |                |                             |                    |                                         |
| Department of Transportation and Development                                                  |                |                             | \$9,530,472        |                                         |
|                                                                                               |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>                                                 |                |                             |                    |                                         |
| RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE<br>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<br>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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>                                                                                                                                                                  |                |                             |                    |                                         |
| PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT<br><u>Direct Awards</u><br>Department of Natural Resources                                                                                                           | 20.721         |                             | \$33,579           |                                         |
|                                                                                                                                                                                                                   |                |                             | \$33,579           | \$0                                     |
| PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT<br><u>Direct Awards</u><br>Department of Natural Resources                                                                                            | 20.725         |                             | \$18,532           |                                         |
|                                                                                                                                                                                                                   |                |                             | \$18,532           | \$0                                     |
| NATIONAL INFRASTRUCTURE INVESTMENTS<br><u>Direct Awards</u><br>Department of Transportation and Development                                                                                                       | 20.933         |                             | \$79,351           |                                         |
|                                                                                                                                                                                                                   |                |                             | \$79,351           | \$24,568                                |
| <u>Research and Development Cluster:</u><br>HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM<br><u>Through: NATIONAL ACADEMY OF SCIENCES 101 (HR 20-05(49-02)/SUB0001126)</u><br>Louisiana State University - Baton Rouge | 20.200         |                             | \$19,000           |                                         |
|                                                                                                                                                                                                                   |                |                             | \$19,000           | \$6,961                                 |
| HIGHWAY PLANNING AND CONSTRUCTION<br><u>Through: OHIO UNIVERSITY (UT19529A)</u><br>Louisiana State University - Baton Rouge                                                                                       | 20.205         |                             | \$3,738            |                                         |
|                                                                                                                                                                                                                   |                |                             | \$3,738            | \$0                                     |
| HIGHWAY TRAINING AND EDUCATION<br><u>Direct Awards</u><br>University of New Orleans                                                                                                                               | 20.215         |                             | \$2,494            |                                         |
|                                                                                                                                                                                                                   |                |                             | \$2,494            | \$0                                     |
| ALCOHOL OPEN CONTAINER REQUIREMENTS<br><u>Through: CITY OF NEW ORLEANS (K17-288 HL7119606)</u><br>University of New Orleans                                                                                       | 20.607         |                             | \$2,388            |                                         |
|                                                                                                                                                                                                                   |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>                                                                 |                |                             |                    |                                         |
| <u>Research and Development Cluster: (Cont.)</u>                                                                 |                |                             |                    |                                         |
| NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA)<br>DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS | 20.614         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                             |                |                             |                    |                                         |
| Department of Transportation and Development                                                                     |                |                             | \$66,361           |                                         |
|                                                                                                                  |                |                             | <hr/>              |                                         |
|                                                                                                                  |                |                             | \$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           |                                         |
|                                                                                                                  |                |                             | <hr/>              |                                         |
|                                                                                                                  |                |                             | \$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           |                                         |
|                                                                                                                  |                |                             | <hr/>              |                                         |
|                                                                                                                  |                |                             | \$10,830           | \$0                                     |
|                                                                                                                  |                |                             | <hr/>              |                                         |
| <b>Total for Research and Development Cluster</b>                                                                |                |                             | <b>\$2,448,395</b> | <b>\$1,023,607</b>                      |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>                                   |                |                             |                    |                                         |
| <u>Federal Transit Cluster:</u>                                                    |                |                             |                    |                                         |
| BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO<br>EMISSIONS PROGRAMS | 20.526         |                             |                    |                                         |
| <u>Direct Awards</u>                                                               |                |                             |                    |                                         |
| Department of Transportation and Development                                       |                |                             | \$1,140,683        |                                         |
|                                                                                    |                |                             | <hr/>              |                                         |
|                                                                                    |                |                             | \$1,140,683        | \$0                                     |
| <b>Total for Federal Transit Cluster</b>                                           |                |                             | <hr/>              | <hr/>                                   |
|                                                                                    |                |                             | \$1,140,683        | \$0                                     |
| <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                            |
| RECREATIONAL TRAILS PROGRAM                                                        | 20.219         |                             |                    |                                         |
| <u>Direct Awards</u>                                                               |                |                             |                    |                                         |
| Department of Transportation and Development                                       |                |                             | \$1,008,675        |                                         |
|                                                                                    |                |                             | <hr/>              |                                         |
|                                                                                    |                |                             | \$1,008,675        | \$838,365                               |
| <b>Total for Highway Planning and Construction Cluster</b>                         |                |                             | <hr/>              | <hr/>                                   |
|                                                                                    |                |                             | \$823,217,285      | \$56,425,953                            |
| <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                             |
| 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                             |
| <b>Total for Highway Safety Cluster</b>                                            |                |                             | <hr/>              | <hr/>                                   |
|                                                                                    |                |                             | \$6,510,464        | \$3,650,528                             |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION (CONT.)</b>                                                                  |                |                             |                    |                                         |
| <u>Transit Services Programs Cluster:</u>                                                                         |                |                             |                    |                                         |
| ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH<br>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                                   |
| <b>Total for Transit Services Programs Cluster</b>                                                                |                |                             | <hr/>              |                                         |
|                                                                                                                   |                |                             | \$6,135,247        | \$1,450,892                             |
| <b>Total for U.S. Department of Transportation</b>                                                                |                |                             | <hr/> <hr/>        |                                         |
|                                                                                                                   |                |                             | \$863,610,968      | \$71,739,716                            |
| <b>U.S. DEPARTMENT OF THE TREASURY</b>                                                                            |                |                             |                    |                                         |
| RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF THE TREASURY (CONT.)</b>                                                                 |                |                             |                    |                                         |
| <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                               |
| <b>Total for Research and Development Cluster</b>                                                              |                |                             | \$1,192,817        | \$369,241                               |
| <b>Total for U.S. Department of the Treasury</b>                                                               |                |                             | \$6,117,414        | \$1,032,660                             |
| <b>OFFICE OF PERSONNEL MANAGEMENT</b>                                                                          |                |                             |                    |                                         |
| <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                                     |
| <b>Total for Research and Development Cluster</b>                                                              |                |                             | \$199,302          | \$0                                     |
| <b>Total for Office of Personnel Management</b>                                                                |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED        | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------|----------------|-----------------------------|---------------------------|-----------------------------------------|
| <b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>                            |                |                             |                           |                                         |
| 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>                              |
| <b>Total for Equal Employment Opportunity Commission</b>                  |                |                             | <b><u>\$61,268</u></b>    | <b><u>\$0</u></b>                       |
| <b>FEDERAL COMMUNICATIONS COMMISSION</b>                                  |                |                             |                           |                                         |
| 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>                              |
| <b>Total for Federal Communications Commission</b>                        |                |                             | <b><u>\$13,658</u></b>    | <b><u>\$0</u></b>                       |
| <b>GENERAL SERVICES ADMINISTRATION</b>                                    |                |                             |                           |                                         |
| 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>                              |
| <b>Total for General Services Administration</b>                          |                |                             | <b><u>\$3,592,164</u></b> | <b><u>\$0</u></b>                       |
| <b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>                      |                |                             |                           |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)</b>                                                                                    |                |                             |                    |                                         |
| 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<br/>LABORATORY (1626525)</u>                                                    |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                                                        |                |                             | \$2,675            |                                         |
| <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION<br/>LABORATORY (1619902)</u>                                                    |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                                                        |                |                             | \$45,000           |                                         |
| <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION<br/>LABORATORY (1629688)</u>                                                    |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                                                        |                |                             | \$197,611          |                                         |
| <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION<br/>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<br/>GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF<br/>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)</b>                      |                |                             |                    |                                         |
| 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<br>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<br>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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)</b>   |                |                             |                    |                                         |
| 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                               |
| <b>Total for Research and Development Cluster</b>              |                |                             | <hr/>              | <hr/>                                   |
|                                                                |                |                             | \$4,553,624        | \$585,170                               |
| <b>Total for National Aeronautics and Space Administration</b> |                |                             | <hr/>              | <hr/>                                   |
|                                                                |                |                             | \$4,592,856        | \$585,170                               |
| <b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>      |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)</b>   |                |                             |                    |                                         |
| 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                                     |
| <b>Total for Research and Development Cluster</b>                   |                |                             | \$15,187           | \$0                                     |
| <b>Total for National Foundation on the Arts and the Humanities</b> |                |                             | <b>\$2,559,532</b> | <b>\$178,457</b>                        |
| <b>NATIONAL SCIENCE FOUNDATION</b>                                  |                |                             |                    |                                         |
| <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**  
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|                                                                                      | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>                                           |                |                             |                    |                                         |
| 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           |                                         |

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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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>                                             |                |                             |                    |                                         |
| <u>Research and Development Cluster: (Cont.)</u>                                       |                |                             |                    |                                         |
| 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            |                                         |

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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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>                                                 |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                                                  |                |                             |                    |                                         |
| COMPUTER AND INFORMATION SCIENCE AND ENGINEERING (Cont.)                                   |                |                             |                    |                                         |
| <u>Through: THE RECTOR AND VISITORS OF THE UNIVERSITY OF VIRGINIA<br/>(GA11233.156584)</u> |                |                             |                    |                                         |
| University of Louisiana at Lafayette                                                       |                |                             | \$22,972           |                                         |
| <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20170867-01-<br/>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                               |
| <b>BIOLOGICAL SCIENCES</b>                                                                 | 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>                                              |                |                             |                    |                                         |
| 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            |                                         |
|                                                                                         |                |                             | <hr/>              |                                         |
|                                                                                         |                |                             | \$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           |                                         |
|                                                                                         |                |                             | <hr/>              |                                         |
|                                                                                         |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>                                           |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>                        |                |                             |                    |                                         |
| <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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED  | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------|----------------|-----------------------------|---------------------|-----------------------------------------|
| <b>NATIONAL SCIENCE FOUNDATION (CONT.)</b>                                 |                |                             |                     |                                         |
| 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                                     |
| <b>Total for Research and Development Cluster</b>                          |                |                             | <b>\$31,599,554</b> | <b>\$2,033,992</b>                      |
| <b>Total for National Science Foundation</b>                               |                |                             | <b>\$31,599,554</b> | <b>\$2,033,992</b>                      |
| <br><b>SMALL BUSINESS ADMINISTRATION</b>                                   |                |                             |                     |                                         |
| 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                                     |
| <b>Total for Small Business Administration</b>                             |                |                             | <b>\$348,777</b>    | <b>\$0</b>                              |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED         | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------|----------------|-----------------------------|----------------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF VETERANS AFFAIRS</b>                                        |                |                             |                            |                                         |
| VETERANS STATE NURSING HOME CARE                                                  | 64.015         |                             |                            |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                            |                                         |
| Department of Veterans Affairs                                                    |                |                             | \$40,295,515               |                                         |
|                                                                                   |                |                             | <u>\$40,295,515</u>        | <u>\$0</u>                              |
| BURIAL EXPENSES ALLOWANCE FOR VETERANS                                            | 64.101         |                             |                            |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                            |                                         |
| Department of Veterans Affairs                                                    |                |                             | \$609,090                  |                                         |
|                                                                                   |                |                             | <u>\$609,090</u>           | <u>\$0</u>                              |
| STATE APPROVAL AGENCY                                                             | 64.U01         | v101(223b)                  |                            |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                            |                                         |
| Department of Veterans Affairs                                                    |                |                             | \$306,833                  |                                         |
|                                                                                   |                |                             | <u>\$306,833</u>           | <u>\$0</u>                              |
| NEUROSURGERY IPA                                                                  | 64.U02         | V667P-1615                  |                            |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                            |                                         |
| Louisiana State University Health Sciences Center - Shreveport                    |                |                             | \$284,781                  |                                         |
|                                                                                   |                |                             | <u>\$284,781</u>           | <u>\$0</u>                              |
| 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                    |                                         |
|                                                                                   |                |                             | <u>\$19,470</u>            | <u>\$0</u>                              |
| MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL<br>CTR/RESIDENT-HOUSE OFFICERS | 64.U04         | ACGME210722                 |                            |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                            |                                         |
| Louisiana State University Health Sciences Center - Shreveport                    |                |                             | \$3,590,177                |                                         |
|                                                                                   |                |                             | <u>\$3,590,177</u>         | <u>\$0</u>                              |
| <b>Total for U.S. Department of Veterans Affairs</b>                              |                |                             | <u><u>\$45,105,866</u></u> | <u><u>\$0</u></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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>                                                                                                       |                |                             |                    |                                         |
| SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS,<br>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<br>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<br>TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3)<br>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**  
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|                                                                                 | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>                             |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>                                                  |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>                                                                                         |                |                             |                    |                                         |
| 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                                     |
|                                                                                                                                             |                |                             | <hr/>              |                                         |
| <b>Total for Research and Development Cluster</b>                                                                                           |                |                             | <b>\$682,280</b>   | <b>\$0</b>                              |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)</b>                   |                |                             |                    |                                         |
| <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                            |
| <b>Total for Clean Water State Revolving Fund Cluster</b>             |                |                             | <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                            |
| <b>Total for Drinking Water State Revolving Fund Cluster</b>          |                |                             | <hr/>              | <hr/>                                   |
|                                                                       |                |                             | \$15,851,253       | \$14,387,126                            |
| <b>Total for U.S. Environmental Protection Agency</b>                 |                |                             | <hr/>              | <hr/>                                   |
|                                                                       |                |                             | \$54,689,683       | \$30,688,750                            |
| <b>NUCLEAR REGULATORY COMMISSION</b>                                  |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>NUCLEAR REGULATORY COMMISSION (CONT.)</b>                                                                          |                |                             |                    |                                         |
| 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                                     |
| <b>Total for Research and Development Cluster</b>                                                                     |                |                             | <hr/>              | <hr/>                                   |
|                                                                                                                       |                |                             | \$87,757           | \$0                                     |
| <b>Total for Nuclear Regulatory Commission</b>                                                                        |                |                             | <hr/>              | <hr/>                                   |
|                                                                                                                       |                |                             | \$495,822          | \$0                                     |
| <b>U.S. DEPARTMENT OF ENERGY</b>                                                                                      |                |                             |                    |                                         |
| 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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED                                                          | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|-----------------------------------------------------------------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |                             |                                                                             |                                         |
| FEDERAL ENERGY SETTLEMENT - WARNER<br><u>Direct Awards</u><br>Department of Natural Resources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 81.U04         | W2031                       | \$50,205                                                                    |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |                             | <hr/> \$50,205                                                              | \$0                                     |
| NC3/200 COURSE SUPPORT<br><u>Direct Awards</u><br>Louisiana Tech University                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 81.U05         | 421432                      | \$98,685                                                                    |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |                             | <hr/> \$98,685                                                              | \$0                                     |
| CLIMATE SCIENCE ORGANIZATION SUPPORT SERVICES FOR THE U.S. AIR<br>FORCE CIVIL ENGINEERING CENTER ENERGY RESILIENCE RISK<br>ASSESSMENT TOOL<br><u>Through: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (ADC-8-82221-01)</u><br>Louisiana State University - Baton Rouge                                                                                                                                                                                                                                                                                                                             | 81.U06         | DE-AC36-08GO28308           | \$24,473                                                                    |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |                             | <hr/> \$24,473                                                              | \$0                                     |
| LSU NUCLEAR SCIENCE SECURITY PROJECT<br><u>Through: SANDIA NATIONAL LABS (AKA NTESS) (1640499)</u><br>Louisiana State University - Baton Rouge                                                                                                                                                                                                                                                                                                                                                                                                                                              | 81.U07         | AWDC-000298                 | \$38,703                                                                    |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |                             | <hr/> \$38,703                                                              | \$0                                     |
| <u>Research and Development Cluster:</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |                             |                                                                             |                                         |
| OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM<br><u>Direct Awards</u><br>Board of Regents<br>Louisiana State University - Baton Rouge<br><u>Through: MICHIGAN STATE UNIVERSITY   04 (RC104823-LSU)</u><br>Louisiana State University - Baton Rouge<br><u>Through: OHIO STATE UNIVERSITY   02 (60057539)</u><br>Louisiana State University - Baton Rouge<br><u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF<br/>NEW YORK (63761)</u><br>Louisiana State University - Baton Rouge<br><u>Through: TRABUS TECHNOLOGIES (46845)</u><br>Louisiana State University - Baton Rouge | 81.049         |                             | \$2,407,825<br>\$3,295,211<br>\$42,373<br>\$169,050<br>\$39,117<br>\$47,138 |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |                             | <hr/> \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>                                                                                     |                |                             |                    |                                         |
| 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&amp;M UNIVERSITY (M1803343)</u>                                                                          |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                                     |                |                             | \$40,493           |                                         |
|                                                                                                                              |                |                             | \$40,493           | \$0                                     |
| ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION<br>DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>                                                                               |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                                                                              |                |                             |                    |                                         |
| NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY<br>SERVING INSTITUTIONS (MSI) PROGRAM                         |                |                             |                    |                                         |
|                                                                                                                        | 81.123         |                             |                    |                                         |
| <u>Through: FLORIDA A&amp;M-FAMU</u>                                                                                   |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$28,542           |                                         |
| <u>Through: CONSORTIUM FOR ADVANCED MANUFACTURING (270111G)</u>                                                        |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$7,000            |                                         |
| <u>Through: CONSORTIUM FOR ADVANCED MANUFACTURING (CAM) 2018<br/>(270129D)</u>                                         |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$34,131           |                                         |
| <u>Through: MINORITY SERVING AN INSTITUTION PARTICIPANT PROGRAM<br/>(MSIPP) (DE-NA0000622)</u>                         |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$12,903           |                                         |
| <u>Through: PIPELINE DEVELOPMENT OF SKILLED WORKFORCE IN STEM<br/>THROUGH ADVANCED MANUFACTURING (STEAM) (270136B)</u> |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$68,847           |                                         |
| <u>Through: RESEARCH ON THE SCIENCE AND ENGINEERING OF<br/>SIGNATURES (ROSES) (C-4977)</u>                             |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$93,094           |                                         |
|                                                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                                                        |                |                             | \$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-<br/>0001858)</u>                                            |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$13,559           |                                         |
|                                                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                                                        |                |                             | \$121,981          | \$0                                     |
| A REVIEW OF MODELING AND ANALYSIS OF DDT IN EXPLOSIVE<br>MATERIALS                                                     |                |                             |                    |                                         |
|                                                                                                                        | 81.RD01        | 444039/444040               |                    |                                         |
| <u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No.<br/>444039/Subcontract No. 444040)</u>                       |                |                             |                    |                                         |
|                                                                                                                        |                |                             | \$5,115            |                                         |
|                                                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                                                        |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>                                                                           |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                                                                          |                |                             |                    |                                         |
| COMPARATIVE ANALYSIS OF MICROBIALLY-MEDIATED MERCURY<br>CYCLING IN TWO DOE CONTAMINATED ECOSYSTEMS                 | 81.RD02        | C-4994                      |                    |                                         |
| <u>Through: FLORIDA A&amp;M UNIVERSITY BOARD OF TRUSTEES (C-4994)</u>                                              |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                           |                |                             | \$5,858            |                                         |
|                                                                                                                    |                |                             | <hr/>              | \$0                                     |
| CONSORTIUM FOR MATERIALS AND ENERGY STUDIES (CMAES)                                                                | 81.RD03        | C-4972                      |                    |                                         |
| <u>Through: FLORIDA A&amp;M-FAMU</u>                                                                               |                |                             |                    |                                         |
| Southern University - Baton Rouge                                                                                  |                |                             | \$133,309          |                                         |
|                                                                                                                    |                |                             | <hr/>              | \$0                                     |
| DIAGNOSTIC SECURITY MODULES                                                                                        | 81.RD04        | DSM                         |                    |                                         |
| <u>Through: BATTELLE ENERGY ALLIANCE, LLC (174267)</u>                                                             |                |                             |                    |                                         |
| University of Louisiana at Lafayette                                                                               |                |                             | \$66,060           |                                         |
|                                                                                                                    |                |                             | <hr/>              | \$0                                     |
| GRATING INTERFEROMETRY IMAGING: SENSITIVITY, RESOLUTION, AND<br>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/>              | \$0                                     |
| INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI<br>FRAMEWORK                                              | 81.RD06        | 444039/462509               |                    |                                         |
| <u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No.<br/>444039/Subcontract No. 462509)</u>                   |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                           |                |                             | \$211,080          |                                         |
|                                                                                                                    |                |                             | <hr/>              | \$0                                     |
| MAPPING AND MANIPULATING MATERIALS TRANSFORMATION<br>PATHWAYS AND PROPERTIES                                       | 81.RD07        | SC-16-441                   |                    |                                         |
| <u>Through: AMES LABORATORY (SC-16-441)</u>                                                                        |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                           |                |                             | \$5,248            |                                         |
|                                                                                                                    |                |                             | <hr/>              | \$0                                     |
|                                                                                                                    |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>                                                                                                                                                                                |                |                             |                    |                                         |
| <u>Research and Development Cluster: (Cont.)</u>                                                                                                                                                                        |                |                             |                    |                                         |
| RESIN-WAFERS WITH MOSAIC ION-EXCHANGE RESINS FOR ELECTRODE<br>IONIZATION AND MEMBRANE CAPACITIVE DEIONIZATION<br><u>Through: ARGONNE NATIONAL LABORATORY (7F-30168)</u><br>Louisiana State University - Baton Rouge     | 81.RD08        | 7F-30168                    | \$65,925           |                                         |
|                                                                                                                                                                                                                         |                |                             | <hr/>              | \$0                                     |
| DEVELOPMENT OF A NOVEL 3D-PROJECTION SCINTILLATOR TRACKER<br>TECHNOLOGY FOR NEAR DETECTORS IN NEUTRINO EXPERIMENTS<br><u>Through: BOOKHAVEN SCIENCE ASSOCIATES (353995)</u><br>Louisiana State University - Baton Rouge | 81.RD09        | DE-SC0012704                | \$24,846           |                                         |
|                                                                                                                                                                                                                         |                |                             | <hr/>              | \$0                                     |
| PHYSICAL SEISMIC MODELS OF SYNTHETIC DECOMPOSED GRANITE AT<br>SOURCE PHYSICS<br><u>Through: SANDIA NATIONAL LABS (1571146)</u><br>Louisiana State University - Baton Rouge                                              | 81.RD10        | SF 6432-EI                  | (\$943)            |                                         |
|                                                                                                                                                                                                                         |                |                             | <hr/>              | \$0                                     |
| INFRASTRUCTURE DEVELOPMENT FOR ANALYZING RESILIENCE WITH<br>ASYNCHRONOUS MANY TASK (AMT) PROGRAMMING MODELS<br><u>Through: SANDIA NATIONAL LABORATORIES (1912346)</u><br>Louisiana State University - Baton Rouge       | 81.RD11        | SF 6432-EI (12-17)          | \$69,665           |                                         |
|                                                                                                                                                                                                                         |                |                             | <hr/>              | \$0                                     |
| INTENSITY FRONTIER FELLOWSHIP PROGRAM<br><u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (652051)</u><br>Louisiana State University - Baton Rouge                                                                     | 81.RD12        | DE-AC02-07CH11359           | \$31,776           |                                         |
|                                                                                                                                                                                                                         |                |                             | <hr/>              | \$0                                     |
| PRODUCTION OF THE ARGONNE MOVING TAPE COLLECTOR (MTCA) FOR<br>GAMMASPHERE<br><u>Through: ARGONNE NATIONAL LABORATORY (8F-30136)</u><br>Louisiana State University - Baton Rouge                                         | 81.RD13        | DE-AC02-06CH11359           | \$20,249           |                                         |
|                                                                                                                                                                                                                         |                |                             | <hr/>              | \$0                                     |
|                                                                                                                                                                                                                         |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF ENERGY (CONT.)</b>                                                                                                                                                                                                              |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                                                                                                                                                                                                             |                |                             |                    |                                         |
| CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION<br>OF INHOMOGENETIES IN ADVANCED MANUFACTURING METALS USING<br>NEUTRON GRATING INTERFEROMETRY<br><u>Through: UT-BATTELLE, LLC (4000160663)</u><br>Louisiana State University - Baton Rouge | 81.RD14        | DE-AC05-00OR22725           | \$174,785          |                                         |
|                                                                                                                                                                                                                                                       |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                                                                       |                |                             | \$174,785          | \$0                                     |
| PRELIMINARY INVESTIGATION OF CO2 CAPTURE OPPORTUNITIES AT<br>INDUSTRIAL FACILITIES<br><u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-933-LTI-LSU)</u><br>Louisiana State University - Baton Rouge                                                     | 81.RD15        | DE-FE0022594                | \$24               |                                         |
|                                                                                                                                                                                                                                                       |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                                                                       |                |                             | \$24               | \$0                                     |
| PROTODUNE FIELD CAGE CONSTRUCTION<br><u>Through: BROOKHAVEN SCIENCE ASSOCIATES, LLC   01 (321984)</u><br>Louisiana State University - Baton Rouge                                                                                                     | 81.RD16        | DE-SC0012704                | \$10,148           |                                         |
|                                                                                                                                                                                                                                                       |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                                                                       |                |                             | \$10,148           | \$0                                     |
| MULTI-DOMAIN OPERATIONS SUBJECT MATTER ASSESSMENT - SUPPORT<br>TO PNNL<br><u>Through: PACIFIC NORTHWEST NATIONAL LABORATORY (450365)</u><br>Louisiana Tech University                                                                                 | 81.RD17        | DE-AC05-76RL01830           | \$22,995           |                                         |
|                                                                                                                                                                                                                                                       |                |                             | <hr/>              |                                         |
|                                                                                                                                                                                                                                                       |                |                             | \$22,995           | \$0                                     |
| <b>Total for Research and Development Cluster</b>                                                                                                                                                                                                     |                |                             | <hr/> <hr/>        | <hr/> <hr/>                             |
|                                                                                                                                                                                                                                                       |                |                             | \$9,735,284        | \$882,652                               |
| <b>Total for U.S. Department of Energy</b>                                                                                                                                                                                                            |                |                             | <hr/> <hr/>        | <hr/> <hr/>                             |
|                                                                                                                                                                                                                                                       |                |                             | \$11,330,571       | \$882,652                               |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION</b>                                          |                |                             |                    |                                         |
| 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                                     |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                        |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                                                    |                |                             |                    |                                         |
| REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER<br>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-<br>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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                                                                |                |                             |                    |                                         |
| 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<br>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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                                              |                |                             |                    |                                         |
| ADVANCED PLACEMENT PROGRAM (ADVANCED PLACEMENT TEST FEE;<br>ADVANCED PLACEMENT INCENTIVE PROGRAM GRANTS) | 84.330         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                     |                |                             |                    |                                         |
| Department of Education                                                                                  |                |                             | \$4                |                                         |
|                                                                                                          |                |                             | <hr/> \$4          | \$0                                     |
| GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE<br>PROGRAMS                                      | 84.334         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                     |                |                             |                    |                                         |
| Board of Regents                                                                                         |                |                             | \$4,372,533        |                                         |
|                                                                                                          |                |                             | <hr/> \$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           |                                         |
|                                                                                                          |                |                             | <hr/> \$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           |                                         |
|                                                                                                          |                |                             | <hr/> \$16,139     | \$0                                     |
| RURAL EDUCATION                                                                                          | 84.358         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                     |                |                             |                    |                                         |
| Department of Education                                                                                  |                |                             | \$2,545,692        |                                         |
|                                                                                                          |                |                             | <hr/> \$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          |                                         |
|                                                                                                          |                |                             | <hr/> \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                    |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                                    |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                    |                |                             |                    |                                         |
| SCHOOL IMPROVEMENT GRANTS                                                      | 84.377         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Department of Education                                                        |                |                             | \$8,132,241        |                                         |
|                                                                                |                |                             | \$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            |                                         |
|                                                                                |                |                             | \$3,712            | \$0                                     |
| PRESCHOOL DEVELOPMENT GRANTS                                                   | 84.419         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Department of Education                                                        |                |                             | \$11,821,191       |                                         |
|                                                                                |                |                             | \$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          |                                         |
|                                                                                |                |                             | \$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           |                                         |
|                                                                                |                |                             | \$35,422           | \$0                                     |
| STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM                                | 84.424         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Department of Education                                                        |                |                             | \$14,579,104       |                                         |
|                                                                                |                |                             | \$14,579,104       | \$13,633,326                            |
| NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS                                    | 84.902         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Department of Education                                                        |                |                             | \$94,999           |                                         |
|                                                                                |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                   |                |                             |                    |                                         |
| 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/>              |                                         |
| <b>Total for Research and Development Cluster</b>             |                |                             | <b>\$613,703</b>   | <b>\$0</b>                              |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                     |                |                             |                    |                                         |
| <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                             |
| <b>Total for Special Education Cluster (IDEA)</b>               |                |                             | <hr/>              |                                         |
|                                                                 |                |                             | \$201,615,609      | \$184,482,762                           |
| <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**  
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|                                                             | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                 |                |                             |                    |                                         |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                     |                |                             |                    |                                         |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                            |                |                             |                    |                                         |
| <u>Student Financial Assistance Cluster: (Cont.)</u>                                   |                |                             |                    |                                         |
| TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER<br>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<br>DEPENDENTS                       | 84.408         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                               |                |                             | \$5,692            |                                         |
|                                                                                        |                |                             | \$5,692            | \$0                                     |
| <b>Total for Student Financial Assistance Cluster</b>                                  |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b> |                |                             |                    |                                         |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED     | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------|----------------|-----------------------------|------------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                      |                |                             |                        |                                         |
| <b>Total for TRIO Cluster</b>                                                    |                |                             | \$21,261,714           | \$0                                     |
| <b>Total for U.S. Department of Education</b>                                    |                |                             | <b>\$1,190,732,315</b> | <b>\$628,142,667</b>                    |
| <b>VIETNAM EDUCATION FOUNDATION</b>                                              |                |                             |                        |                                         |
| 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                                     |
| <b>Total for Vietnam Education Foundation</b>                                    |                |                             | <b>\$26,603</b>        | <b>\$0</b>                              |
| <b>CONSUMER PRODUCT SAFETY COMMISSION</b>                                        |                |                             |                        |                                         |
| VIRGINIA GRAEME BAKER POOL AND SPA SAFETY                                        | 87.002         |                             |                        |                                         |
| <u>Direct Awards</u>                                                             |                |                             |                        |                                         |
| Office of Public Health                                                          |                |                             | \$8,378                |                                         |
|                                                                                  |                |                             | \$8,378                | \$0                                     |
| <b>Total for Consumer Product Safety Commission</b>                              |                |                             | <b>\$8,378</b>         | <b>\$0</b>                              |
| <b>GULF COAST ECOSYSTEM RESTORATION COUNCIL</b>                                  |                |                             |                        |                                         |
| GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED         | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------|----------------|-----------------------------|----------------------------|-----------------------------------------|
| <b>GULF COAST ECOSYSTEM RESTORATION COUNCIL (CONT.)</b>           |                |                             |                            |                                         |
| 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>                      |
| <b>Total for Gulf Coast Ecosystem Restoration Council</b>         |                |                             | <u><b>\$11,489,114</b></u> | <u><b>\$3,115,613</b></u>               |
| <b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>               |                |                             |                            |                                         |
| <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>                         |
| <b>Total for Research and Development Cluster</b>                 |                |                             | <u>\$39,928</u>            | <u>\$39,928</u>                         |
| <b>Total for National Archives and Records Administration</b>     |                |                             | <u><b>\$39,928</b></u>     | <u><b>\$39,928</b></u>                  |
| <b>DELTA REGIONAL AUTHORITY</b>                                   |                |                             |                            |                                         |
| 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>                              |
| <b>Total for Delta Regional Authority</b>                         |                |                             | <u><b>\$170,404</b></u>    | <u><b>\$0</b></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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                                                                     |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                               |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                   |                |                             |                    |                                         |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS                       | 93.110         |                             |                    |                                         |
| <u>Direct Awards</u>                                                          |                |                             |                    |                                         |
| Office of Public Health                                                       |                |                             | \$732,589          |                                         |
|                                                                               |                |                             | <hr/>              |                                         |
|                                                                               |                |                             | \$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        |                                         |
|                                                                               |                |                             | <hr/>              |                                         |
|                                                                               |                |                             | \$1,052,555        | \$0                                     |
| NURSE ANESTHETIST TRAINEESHIP                                                 | 93.124         |                             |                    |                                         |
| <u>Direct Awards</u>                                                          |                |                             |                    |                                         |
| Louisiana State University Health Sciences Center - New Orleans               |                |                             | \$143,587          |                                         |
|                                                                               |                |                             | <hr/>              |                                         |
|                                                                               |                |                             | \$143,587          | \$0                                     |
| EMERGENCY MEDICAL SERVICES FOR CHILDREN                                       | 93.127         |                             |                    |                                         |
| <u>Direct Awards</u>                                                          |                |                             |                    |                                         |
| Office of Public Health                                                       |                |                             | \$117,376          |                                         |
|                                                                               |                |                             | <hr/>              |                                         |
|                                                                               |                |                             | \$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        |                                         |
|                                                                               |                |                             | <hr/>              |                                         |
|                                                                               |                |                             | \$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          |                                         |
|                                                                               |                |                             | <hr/>              |                                         |
|                                                                               |                |                             | \$271,903          | \$0                                     |
| PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)                | 93.150         |                             |                    |                                         |
| <u>Direct Awards</u>                                                          |                |                             |                    |                                         |
| Louisiana Department of Health                                                |                |                             | \$726,543          |                                         |
|                                                                               |                |                             | <hr/>              |                                         |
|                                                                               |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                            |                |                             |                    |                                         |
| COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN,<br>INFANTS, CHILDREN, AND YOUTH | 93.153         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Louisiana State University HSC -- Health Care Services Division                        |                |                             | \$520,132          |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$520,132          | \$166,020                               |
| GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM                                            | 93.165         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Office of Public Health                                                                |                |                             | \$415,208          |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$415,208          | \$0                                     |
| FAMILY PLANNING SERVICES                                                               | 93.217         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Office of Public Health                                                                |                |                             | \$5,172,000        |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$5,172,000        | \$667,180                               |
| TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE<br>SRAE) PROGRAM          | 93.235         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Executive Department                                                                   |                |                             | \$936,512          |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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          |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$334,117          | \$0                                     |
| STATE CAPACITY BUILDING                                                                | 93.240         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Office of Public Health                                                                |                |                             | \$307,103          |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$307,103          | \$0                                     |
| STATE RURAL HOSPITAL FLEXIBILITY PROGRAM                                               | 93.241         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Office of Public Health                                                                |                |                             | \$475,871          |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                               |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                                                    |                |                             |                    |                                         |
| 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<br>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<br>TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                   |                |                             |                    |                                         |
| EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM                    | 93.314         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                          |                |                             |                    |                                         |
| Office of Public Health                                                                                       |                |                             | \$190,645          |                                         |
|                                                                                                               |                |                             | \$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          |                                         |
|                                                                                                               |                |                             | \$573,088          | \$0                                     |
| EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)                                            | 93.323         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                          |                |                             |                    |                                         |
| Office of Public Health                                                                                       |                |                             | \$4,394,688        |                                         |
|                                                                                                               |                |                             | \$4,394,688        | \$661,623                               |
| STATE HEALTH INSURANCE ASSISTANCE PROGRAM                                                                     | 93.324         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                          |                |                             |                    |                                         |
| Department of Insurance                                                                                       |                |                             | \$584,277          |                                         |
|                                                                                                               |                |                             | \$584,277          | \$0                                     |
| BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM                                                                    | 93.336         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                          |                |                             |                    |                                         |
| Office of Public Health                                                                                       |                |                             | \$333,719          |                                         |
|                                                                                                               |                |                             | \$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        |                                         |
|                                                                                                               |                |                             | \$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          |                                         |
|                                                                                                               |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                     |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                                                      |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                      |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                  |                |                             |                    |                                         |
| 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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                 |                |                             |                    |                                         |
| 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        |                                         |
|                                                                                                                             |                |                             | <hr/>              |                                         |
|                                                                                                                             |                |                             | \$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          |                                         |
|                                                                                                                             |                |                             | <hr/>              |                                         |
|                                                                                                                             |                |                             | \$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          |                                         |
|                                                                                                                             |                |                             | <hr/>              |                                         |
|                                                                                                                             |                |                             | \$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          |                                         |
|                                                                                                                             |                |                             | <hr/>              |                                         |
|                                                                                                                             |                |                             | \$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          |                                         |
|                                                                                                                             |                |                             | <hr/>              |                                         |
|                                                                                                                             |                |                             | \$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        |                                         |
|                                                                                                                             |                |                             | <hr/>              |                                         |
|                                                                                                                             |                |                             | \$2,361,465        | \$23,722                                |
| CHILDREN'S HEALTH INSURANCE PROGRAM                                                                                         | 93.767         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                        |                |                             |                    |                                         |
| Louisiana Department of Health                                                                                              |                |                             | \$405,886,764      |                                         |
|                                                                                                                             |                |                             | <hr/>              |                                         |
|                                                                                                                             |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                                      |                |                             |                    |                                         |
| MEDICARE HOSPITAL INSURANCE                                                                                                                      | 93.773         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                                             |                |                             |                    |                                         |
| Department of Veterans Affairs                                                                                                                   |                |                             | \$2,987,828        |                                         |
|                                                                                                                                                  |                |                             | \$2,987,828        | \$0                                     |
| OPIOID STR                                                                                                                                       | 93.788         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                                             |                |                             |                    |                                         |
| Louisiana Department of Health                                                                                                                   |                |                             | \$7,964,410        |                                         |
|                                                                                                                                                  |                |                             | \$7,964,410        | \$0                                     |
| MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION                                                                                               | 93.791         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                                             |                |                             |                    |                                         |
| Louisiana Department of Health                                                                                                                   |                |                             | \$9,276,786        |                                         |
|                                                                                                                                                  |                |                             | \$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        |                                         |
|                                                                                                                                                  |                |                             | \$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          |                                         |
|                                                                                                                                                  |                |                             | \$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          |                                         |
|                                                                                                                                                  |                |                             | \$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          |                                         |
|                                                                                                                                                  |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                            |                |                             |                    |                                         |
| HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES         | 93.817         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                   |                |                             |                    |                                         |
| Louisiana Department of Health                                                         |                |                             | \$158,304          |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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       |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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           |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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            |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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           |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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        |                                         |
|                                                                                        |                |                             | <hr/>              |                                         |
|                                                                                        |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                               |                |                             |                    |                                         |
| GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH                           | 93.913         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                      |                |                             |                    |                                         |
| Office of Public Health                                                                   |                |                             | \$179,270          |                                         |
|                                                                                           |                |                             | \$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          |                                         |
|                                                                                           |                |                             | \$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 &amp; ED (Outpatient HIV Clinic)</u>           |                |                             |                    |                                         |
| Louisiana State University Health Sciences Center - Shreveport                            |                |                             | \$45,000           |                                         |
|                                                                                           |                |                             | \$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          |                                         |
|                                                                                           |                |                             | \$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 &amp; TERRITORIAL AIDS DIRECTORS (5U90HA30592)</u> |                |                             |                    |                                         |
| Office of Public Health                                                                   |                |                             | \$364,199          |                                         |
|                                                                                           |                |                             | \$391,278          | \$147,645                               |
| HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED                                         | 93.940         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                      |                |                             |                    |                                         |
| Office of Public Health                                                                   |                |                             | \$12,100,650       |                                         |
|                                                                                           |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                                |                |                             |                    |                                         |
| 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          |                                         |
|                                                                                                                                            |                |                             | \$481,046          | \$0                                     |
| BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES                                                                                          | 93.958         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                                       |                |                             |                    |                                         |
| Louisiana Department of Health                                                                                                             |                |                             | \$6,666,143        |                                         |
|                                                                                                                                            |                |                             | \$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       |                                         |
|                                                                                                                                            |                |                             | \$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        |                                         |
|                                                                                                                                            |                |                             | \$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          |                                         |
|                                                                                                                                            |                |                             | \$177,324          | \$5,440                                 |
| PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT                                                                                          | 93.991         |                             |                    |                                         |
| <u>Direct Awards</u>                                                                                                                       |                |                             |                    |                                         |
| Office of Public Health                                                                                                                    |                |                             | \$2,163,345        |                                         |
|                                                                                                                                            |                |                             | \$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       |                                         |
|                                                                                                                                            |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>              |                |                             |                    |                                         |
| 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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                     |                |                             |                    |                                         |
| <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 &amp; SCIENCE UNIVERSITY (OHSU)</u><br><u>(1011694 LSU)</u>           |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                        |                |                             | \$2,954            |                                         |
| <u>Through: TULANE UNIVERSITY HEALTH SCIENCES CENTER   03 (TUL-HSC-</u><br><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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                  |                |                             |                    |                                         |
| 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<br>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<br>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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                   |                |                             |                    |                                         |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                             |                |                             |                    |                                         |
| <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<br>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<br/>(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>           |                |                             |                    |                                         |
| <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           |                                         |
|                                                                       |                |                             | <hr/>              |                                         |
|                                                                       |                |                             | \$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           |                                         |
|                                                                       |                |                             | <hr/>              |                                         |
|                                                                       |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>           |                |                             |                    |                                         |
| <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                               |
| <b>NURSING RESEARCH</b>                                               |                |                             |                    |                                         |
|                                                                       | 93.361         |                             |                    |                                         |
| <u>Direct Awards</u>                                                  |                |                             |                    |                                         |
|                                                                       |                |                             |                    |                                         |
|                                                                       |                |                             | \$176,002          |                                         |
|                                                                       |                |                             |                    |                                         |
|                                                                       |                |                             |                    |                                         |
|                                                                       |                |                             | \$6,839            |                                         |
|                                                                       |                |                             |                    |                                         |
|                                                                       |                |                             | \$182,841          | \$0                                     |
| <b>CANCER CAUSE AND PREVENTION RESEARCH</b>                           |                |                             |                    |                                         |
|                                                                       | 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**  
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|                                                                                   | CFDA<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                       |                |                             |                    |                                         |
| <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<br/>(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<br/>STUDIES)</u>           |                |                             |                    |                                         |
| Louisiana State University Health Sciences Center - Shreveport                    |                |                             | \$19,009           |                                         |
|                                                                                   |                |                             | \$2,008,112        | \$310,751                               |

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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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>          |                |                             |                    |                                         |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                      |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                |                |                             |                    |                                         |
| 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           |                                         |
|                                                                            |                |                             | <hr/>              |                                         |
|                                                                            |                |                             | \$968,691          | \$11,639                                |
| BLOOD DISEASES AND RESOURCES RESEARCH                                      | 93.839         |                             |                    |                                         |
| <u>Direct Awards</u>                                                       |                |                             |                    |                                         |
|                                                                            |                |                             | \$142,856          |                                         |
|                                                                            |                |                             | \$274,538          |                                         |
|                                                                            |                |                             | <hr/>              |                                         |
|                                                                            |                |                             | \$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               |                                         |
|                                                                            |                |                             | <hr/>              |                                         |
|                                                                            |                |                             | \$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<br/>(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                     |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                                       |                |                             |                    |                                         |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH<br>(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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                              |                |                             |                    |                                         |
| Research and Development Cluster: (Cont.)                                                                |                |                             |                    |                                         |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND<br>NEUROLOGICAL DISORDERS (Cont.)                  |                |                             |                    |                                         |
| <u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (60036745)</u>                                               |                |                             |                    |                                         |
|                                                                                                          |                |                             | \$3,578            |                                         |
| <u>Through: UNIV. OF MEDICINE &amp; 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<br/>(137264/PO 3100490938)</u>                 |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                                                 |                |                             | (\$6,945)          |                                         |
| <u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585 /<br/>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>              |                |                             |                    |                                         |
| 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 &amp; SCIENCE UNIVERSITY (1P01AI127335-01)</u> |                |                             |                    |                                         |
| Louisiana State University Health Sciences Center - Shreveport           |                |                             | \$15,524           |                                         |
| <u>Through: OREGON HEALTH &amp; 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>            |                |                             |                    |                                         |
| <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                               |
| <b>MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH</b>                   | 93.856         |                             |                    |                                         |
| <u>Direct Awards</u>                                                   |                |                             |                    |                                         |
| Louisiana State University Health Sciences Center - New Orleans        |                |                             | (\$630)            |                                         |
|                                                                        |                |                             | <hr/>              |                                         |
|                                                                        |                |                             | (\$630)            | \$0                                     |
| <b>BIOMEDICAL RESEARCH AND RESEARCH TRAINING</b>                       | 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                        |                |                             |                    |                                         |
| <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<br/>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                              |                |                             |                    |                                         |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                            |                |                             |                    |                                         |
| <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<br>DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY<br>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<br/>(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER        | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                                                                                                                         |                |                                    |                    |                                         |
| Research and Development Cluster: (Cont.)                                                                                                                                                           |                |                                    |                    |                                         |
| CHARACTERIZING THE NEUROTOXICITY AND ACTIVITY AGAINST<br>PHYSIOLOGICAL TARGETS OF THE NATURAL PRODUCT, NOOTKATONE<br><u>Through: EVOLVA, INC.</u><br>Louisiana State University Agricultural Center | 93.RD05        | CNAAPTNP                           | \$37,510           |                                         |
|                                                                                                                                                                                                     |                |                                    | \$37,510           | \$0                                     |
| INDIAN ORIGIN RHESUS<br><u>Direct Awards</u><br>University of Louisiana at Lafayette                                                                                                                | 93.RD08        | IOR                                | \$751,950          |                                         |
|                                                                                                                                                                                                     |                |                                    | \$751,950          | \$0                                     |
| NHDP - TASK ORDER 27 - FULL-TIME POST DOC<br><u>Direct Awards</u><br>Louisiana State University - Baton Rouge                                                                                       | 93.RD09        | HSH2582013000011/HHS<br>H25835027T | \$64,923           |                                         |
|                                                                                                                                                                                                     |                |                                    | \$64,923           | \$0                                     |
| NHDP - TASK ORDER 28 - RACHEL WALLEY<br><u>Direct Awards</u><br>Louisiana State University - Baton Rouge                                                                                            | 93.RD10        | HSH2582013000011/HHS<br>H25835028T | \$18,651           |                                         |
|                                                                                                                                                                                                     |                |                                    | \$18,651           | \$0                                     |
| NHDP - TASK ORDER 30 - MASUDUL HAQUE<br><u>Direct Awards</u><br>Louisiana State University - Baton Rouge                                                                                            | 93.RD11        | HSH2582013000011/HHS<br>H25835030T | \$35,524           |                                         |
|                                                                                                                                                                                                     |                |                                    | \$35,524           | \$0                                     |
| NHDP TO 29 (MARIE BAUDENA / PREVIOUSLY FUNDED BY TO 24 / PROP.<br>44787)<br><u>Direct Awards</u><br>Louisiana State University - Baton Rouge                                                        | 93.RD14        | HSH2582013000011/HHS<br>H25835029T | \$35,524           |                                         |
|                                                                                                                                                                                                     |                |                                    | \$35,524           | \$0                                     |
| SEXUALLY TRANSMITTED INFECTIONS CLINICAL TRIALS GROUP<br><u>Through: UNIVERSITY OF ALABAMA (HHSN272201300012I)</u><br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER        | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------|----------------|------------------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                             |                |                                    |                    |                                         |
| <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-<br>SUSCEPTIBILITY IN NEISSERIA GONORRHOEAE   | 93.RD21        | HHSN272201300014I/HHS<br>N27200006 |                    |                                         |
| <u>Through: SOCIAL &amp; 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                                     |
| <b>Total for Research and Development Cluster</b>                                                       |                |                                    | <hr/>              | <hr/>                                   |
|                                                                                                         |                |                                    | \$82,265,786       | \$7,552,931                             |
| <u>Aging Cluster:</u>                                                                                   |                |                                    |                    |                                         |
| SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|--------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                    |                |                             |                    |                                         |
| <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        |                                         |
|                                                                                |                |                             | <hr/>              | <hr/>                                   |
|                                                                                |                |                             | \$8,525,418        | \$8,525,418                             |
| NUTRITION SERVICES INCENTIVE PROGRAM                                           |                |                             |                    |                                         |
|                                                                                | 93.053         |                             |                    |                                         |
| <u>Direct Awards</u>                                                           |                |                             |                    |                                         |
| Office of Elderly Affairs                                                      |                |                             | \$3,345,117        |                                         |
|                                                                                |                |                             | <hr/>              | <hr/>                                   |
|                                                                                |                |                             | \$3,345,117        | \$3,345,117                             |
| <b>Total for Aging Cluster</b>                                                 |                |                             | <hr/>              | <hr/>                                   |
|                                                                                |                |                             | \$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       |                                         |
|                                                                                |                |                             | <hr/>              | <hr/>                                   |
|                                                                                |                |                             | \$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       |                                         |
|                                                                                |                |                             | <hr/>              | <hr/>                                   |
|                                                                                |                |                             | \$14,199,282       | \$0                                     |
| <b>Total for CCDF Cluster</b>                                                  |                |                             | <hr/>              | <hr/>                                   |
|                                                                                |                |                             | \$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        |                                         |
|                                                                                |                |                             | <hr/>              | <hr/>                                   |
|                                                                                |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>                                  |                |                             |                    |                                         |
| <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                                     |
| <b>Total for Medicaid Cluster</b>                                                            |                |                             | \$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                                     |
| <b>Total for Student Financial Assistance Cluster</b>                                        |                |                             | \$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                             |
| <b>Total for TANF Cluster</b>                                                                |                |                             | \$120,298,335      | \$6,121,075                             |
| <b>Total for U.S. Department of Health and Human Services</b>                                |                |                             | \$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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>           |                |                             |                    |                                         |
| RETIREMENT 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                                     |
| <b>Total for Foster Grandparent/Senior Companion Cluster</b>    |                |                             | <hr/>              |                                         |
|                                                                 |                |                             | \$541,563          | \$0                                     |
| <b>Total for Corporation for National and Community Service</b> |                |                             | <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED      | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------|----------------|-----------------------------|-------------------------|-----------------------------------------|
| <b>EXECUTIVE OFFICE OF THE PRESIDENT</b>                                |                |                             |                         |                                         |
| 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>                              |
| <b>Total for Executive Office of the President</b>                      |                |                             | <u><b>\$437,828</b></u> | <u><b>\$0</b></u>                       |
| <b>SOCIAL SECURITY ADMINISTRATION</b>                                   |                |                             |                         |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED  | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|------------------------------------------------------------------------|----------------|-----------------------------|---------------------|-----------------------------------------|
| <b>SOCIAL SECURITY ADMINISTRATION (CONT.)</b>                          |                |                             |                     |                                         |
| <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                                     |
| <b>Total for Disability Insurance/SSI Cluster</b>                      |                |                             | \$38,168,340        | \$0                                     |
| <b>Total for Social Security Administration</b>                        |                |                             | <b>\$39,392,472</b> | <b>\$3,325</b>                          |
| <br><b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>                        |                |                             |                     |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)</b>                        |                |                             |                    |                                         |
| 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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)</b>                        |                |                             |                    |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)</b>                        |                |                             |                    |                                         |
| 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<br>(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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)</b>                               |                |                             |                    |                                         |
| <u>Research and Development Cluster: (Cont.)</u>                                  |                |                             |                    |                                         |
| CENTERS FOR HOMELAND SECURITY                                                     |                |                             |                    |                                         |
|                                                                                   | 97.061         |                             |                    |                                         |
| <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL   03<br/>(5101651)</u>    |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                          |                |                             | \$72,431           |                                         |
| <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL   03<br/>(5101651 01)</u> |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                          |                |                             | \$35,925           |                                         |
| <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL   03<br/>(5101651 02)</u> |                |                             |                    |                                         |
| Louisiana State University - Baton Rouge                                          |                |                             | \$44,231           |                                         |
|                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                   |                |                             | \$152,587          | \$0                                     |
| CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM<br>(CETAP)                |                |                             |                    |                                         |
|                                                                                   | 97.127         |                             |                    |                                         |
| <u>Direct Awards</u>                                                              |                |                             |                    |                                         |
| Grambling State University                                                        |                |                             | \$58,208           |                                         |
|                                                                                   |                |                             | <hr/>              |                                         |
|                                                                                   |                |                             | \$58,208           | \$0                                     |
| <b>Total for Research and Development Cluster</b>                                 |                |                             | <hr/>              | <hr/>                                   |
|                                                                                   |                |                             | \$241,980          | \$0                                     |
| <b>Total for U.S. Department of Homeland Security</b>                             |                |                             | <hr/>              | <hr/>                                   |
|                                                                                   |                |                             | \$671,137,721      | \$471,401,251                           |
| <b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>                                  |                |                             |                    |                                         |
| 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<br>DZANDU)                |                |                             |                    |                                         |
|                                                                                   | 98.U01         | RC102095-BHEARD-<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)</b>                                                                                                                              |                |                             |                    |                                         |
| BHEARD PROGRAM - MALAWI: EXPRESSION OF INTEREST<br><u>Through: MICHIGAN STATE UNIVERSITY   03 (RC102095-BHEARD-MALAWI)</u><br>Louisiana State University - Baton Rouge                | 98.U02         | RC102095-BHEARD-<br>MALAWI  | \$24,348           |                                         |
|                                                                                                                                                                                       |                |                             | \$24,348           | \$0                                     |
| BHEARD PROGRAM - RWANDA: EXPRESSION OF INTEREST (MARIE DUTUZE)<br><u>Through: MICHIGAN STATE UNIVERSITY   03 (RC102095-BHEARD-RWANDA)</u><br>Louisiana State University - Baton Rouge | 98.U03         | RC102095-BHEARD-<br>RWANDA  | \$66,829           |                                         |
|                                                                                                                                                                                       |                |                             | \$66,829           | \$0                                     |
| BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM<br><u>Through: MICHIGAN STATE UNIVERSITY   03 (RC102095-B2004)</u><br>Louisiana State University - Baton Rouge                        | 98.U04         | RC102095-B2004              | \$5,166            |                                         |
|                                                                                                                                                                                       |                |                             | \$5,166            | \$0                                     |
| BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM<br><u>Through: MICHIGAN STATE UNIVERSITY   03 (RC102095-G2003)</u><br>Louisiana State University - Baton Rouge                           | 98.U05         | RC102095-G2003              | \$17,759           |                                         |
|                                                                                                                                                                                       |                |                             | \$17,759           | \$0                                     |
| BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM<br><u>Through: MICHIGAN STATE UNIVERSITY   02 (RC102095-U1003)</u><br>Louisiana State University - Baton Rouge                             | 98.U06         | RC102095-U1003              | \$2,480            |                                         |
|                                                                                                                                                                                       |                |                             | \$2,480            | \$0                                     |
| SUPPORT TO AGRICULTURAL RESEARCH AND DEVELOPMENT PROGRAM<br><u>Through: UNIVERSITY OF FLORIDA (UFDSP00011923)</u><br>Louisiana State University Agricultural Center                   | 98.U08         | UFDSP00011923               | \$88,089           |                                         |
|                                                                                                                                                                                       |                |                             | \$88,089           | \$0                                     |
| USAID UNIVERSITY TECHNICAL INTERNSHIP - 2018<br><u>Through: RTI INTERNATIONAL</u><br>Louisiana State University - Baton Rouge                                                         | 98.U09         | LPN# 47595                  | \$20,082           |                                         |
|                                                                                                                                                                                       |                |                             | \$20,082           | \$0                                     |
| <b>Total for U.S. Agency for International Development</b>                                                                                                                            |                |                             | <b>\$673,517</b>   | <b>\$0</b>                              |

(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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED             | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-------------------------------------------------------------------------|----------------|-----------------------------|--------------------------------|-----------------------------------------|
| <b>MISCELLANEOUS</b>                                                    |                |                             |                                |                                         |
| 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>                              |
| <b>Total for Miscellaneous</b>                                          |                |                             | <u><b>\$1,654</b></u>          | <u><b>\$0</b></u>                       |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN<br/>ACTIVITY</b> |                |                             | <u><b>\$15,692,093,058</b></u> | <u><b>\$1,992,263,013</b></u>           |
| <b>LOAN ACTIVITY</b>                                                    |                |                             |                                |                                         |
| <b>U.S. DEPARTMENT OF ENERGY</b>                                        |                |                             |                                |                                         |
| 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>                              |
| <b>Total for U.S. Department of Energy</b>                              |                |                             | <u><b>\$4,615,407</b></u>      | <u><b>\$0</b></u>                       |
| <b>U.S. DEPARTMENT OF EDUCATION</b>                                     |                |                             |                                |                                         |
| 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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------|----------------|-----------------------------|--------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                     |                |                             |                    |                                         |
| <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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED     | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|----------------------------------------------------------------------------------------------------|----------------|-----------------------------|------------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION (CONT.)</b>                                                        |                |                             |                        |                                         |
| <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                                     |
| <b>Total for Student Financial Assistance Cluster</b>                                              |                |                             | <b>\$992,437,325</b>   | <b>\$0</b>                              |
| <b>Total for U.S. Department of Education</b>                                                      |                |                             | <b>\$1,763,362,647</b> | <b>\$0</b>                              |
| <br><b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                                            |                |                             |                        |                                         |
| <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<br>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<br>NUMBER | OTHER IDENTIFYING<br>NUMBER | AMOUNT<br>EXPENDED      | AMOUNTS<br>PROVIDED TO<br>SUBRECIPIENTS |
|-----------------------------------------------------------------|----------------|-----------------------------|-------------------------|-----------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)</b>     |                |                             |                         |                                         |
| 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                                     |
| <b>Total for Student Financial Assistance Cluster</b>           |                |                             | <b>\$4,954,823</b>      | <b>\$0</b>                              |
| <b>Total for U.S. Department of Health and Human Services</b>   |                |                             | <b>\$4,954,823</b>      | <b>\$0</b>                              |
| <b>TOTAL LOAN ACTIVITY</b>                                      |                |                             | <b>\$1,772,932,877</b>  | <b>\$0</b>                              |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS</b>     |                |                             | <b>\$17,465,025,935</b> | <b>\$1,992,263,013</b>                  |

(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 LOUISIANA**Notes 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<br>Number | Program Name                                                                                       | Loans and Loan<br>Guarantees<br>Outstanding<br>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<br>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<br>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<br>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) | 24,569,172           |
| 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](http://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 LOUISIANA**Notes 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 PROGRAMS**Capitalization 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

**Agricultural & Environmental Sciences**  
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**Animal Health & Food Safety**  
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**Forestry**  
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**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 black 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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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  
[www.dcfcs.la.gov](http://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 "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](mailto:LaTrese.LeCour.DCFCS@la.gov).

Sincerely,

Marketa Garner Walters  
Secretary





Executive Division  
627 North 4th Street  
Baton Rouge, LA 70802

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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](mailto:James.Vidacovich.DCFS@la.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "Marketa Garner Walters", is written over a blue horizontal line.

Marketa Garner Walters  
Secretary

An Equal Opportunity Employer





Executive Division  
627 North 4th Street  
Baton Rouge, LA 70802

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(F) 225.342.8636  
[www.dcms.la.gov](http://www.dcms.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](mailto:Melissa.maiello@la.gov).

Sincerely,

Marketa Garner Walters  
Secretary





Executive Division  
627 North 4th Street  
Baton Rouge, LA 70802

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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:

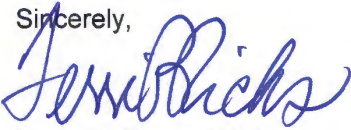

The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to the Temporary Assistance for Needy Families (TANF) Income Eligibility Verification."

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](mailto:James.Vidacovich.DCFS@la.gov).

Sincerely,

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.

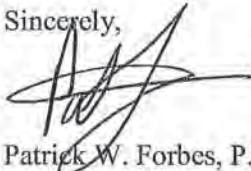
In conclusion, OCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD will also continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce 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,



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.

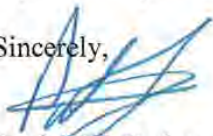
The 450 remaining files identified by the Louisiana Legislative Auditor (LLA) as non-compliant have met a National Objective and have satisfied HUD's requirements and, as such, are not subject to repayment to HUD; OCD's compliance and repayment efforts relating to the state imposed continuing requirements of the program are ongoing.<sup>1</sup> 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

---

<sup>1</sup>An 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

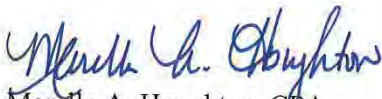
documented process for preparing OGB's AFR in sufficient time prior to beginning the process for preparing OGB's AFR for fiscal year ending June 30, 2020.

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](mailto: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](mailto: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](mailto:Mitzi.Hochheiser@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**

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](mailto: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](mailto:Helen.Harris@la.gov) with any questions about this matter.

Sincerely,

Handwritten signature of Cindy Rives in cursive.  
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](mailto: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: Inadquate 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](mailto:Tara.Leblanc@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**

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](mailto: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, flowing 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 payments<sup>1</sup>.

<sup>1</sup> 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](mailto:Mitzi.Hochheiser@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 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](mailto: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 with a large initial "C".

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](mailto: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

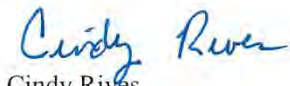
**Recommendation:** LDH should update its agreement with OTS to require availability metrics and obtain and monitor achievement of agreed upon availability levels.

**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](mailto: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  
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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  
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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



1001 North 23<sup>rd</sup> Street  
Post Office Box 94094  
Baton Rouge, LA 70804-9094

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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



1001 North 23<sup>rd</sup> Street  
Post Office Box 94094  
Baton Rouge, LA 70804-9094

(O) 225-342-3001  
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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](mailto:hhenegar@lwc.la.gov) or (225) 223-7479.

Sincerely,

Ava Dejoie  
Secretary



1001 North 23<sup>rd</sup> Street  
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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". The signature is fluid and cursive, with the first name being particularly prominent.

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.*

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896  
Telephone (225) 219-4059 • Fax (225) 219-2114  
[www.revenue.louisiana.gov](http://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,



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

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[www.revenue.louisiana.gov](http://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.

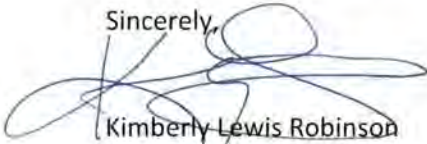
As mentioned herein, LDR in conference with the LLA has agreed to a new methodology for determining the allowance amount related to the qualified component of accounts receivable. This new method involves utilizing the LDR's new accounts receivable reports along with a minimum 5-year historical data 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 circular stamp.

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  
ph: 225-379-1200 | fx: 225-379-1851

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", with a long horizontal flourish extending to the right.

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**  
PO Box 94245 | Baton Rouge, LA 70804-9245  
ph: 225-379-1200 | fx: 225-379-1851

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 light blue horizontal line.

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

### Findings and Recommendations Index by State Agency



**STATE OF LOUISIANA**  
Findings and Recommendations  
Index by State Agency

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## Appendix D

### Summary Schedule of Prior Audit Findings

**STATE OF LOUISIANA**  
 Summary Schedule of Prior Audit Findings

| <b>Fiscal Year</b> | <b>Initial Year of Finding</b> | <b>Single Audit Page Number</b> | <b>Finding Number</b> | <b>Finding Title</b> |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

**FINANCIAL STATEMENT FINDINGS**

**Executive Department:**

|      |      |    |          |                                                               |
|------|------|----|----------|---------------------------------------------------------------|
| 2017 | 2016 | 17 | 2017-001 | Inadequate Disaster Recovery and Business Continuity Planning |
|------|------|----|----------|---------------------------------------------------------------|

**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 |
|------|------|----|----------|-----------------------------------------------------------------------------------------------|

**Louisiana Board of Regents:**

|      |      |    |          |                                                                            |
|------|------|----|----------|----------------------------------------------------------------------------|
| 2018 | 2018 | 17 | 2018-002 | Inadequate Controls over Schedule of Expenditures of Federal Awards (SEFA) |
|------|------|----|----------|----------------------------------------------------------------------------|

**Revenue, Louisiana Department of:**

|      |      |    |          |                                                    |
|------|------|----|----------|----------------------------------------------------|
| 2018 | 2018 | 18 | 2018-003 | Inadequate Preparation of the Annual Fiscal Report |
|------|------|----|----------|----------------------------------------------------|

(Continued)

## Appendix D

| <b>CFDA<br/>Number</b> | <b>Questioned<br/>Costs</b> | <b>Current<br/>Status Per Auditee</b>      | <b>Page No.</b> |
|------------------------|-----------------------------|--------------------------------------------|-----------------|
| 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**

| <b>Fiscal Year</b> | <b>Initial Year of Finding</b> | <b>Single Audit Page Number</b> | <b>Finding Number</b> | <b>Finding Title</b> |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

**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<br>Number                                        | Questioned<br>Costs | Current<br>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,<br>81.049/unknown, 93.103 | n/a                 | Partially corrected; Repeat in 2019 p. 46    | D-22     |
| 93.306, Research and Development<br>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**

| <b>Fiscal Year</b> | <b>Initial Year of Finding</b> | <b>Single Audit Page Number</b> | <b>Finding Number</b> | <b>Finding Title</b> |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

**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 |
|------|------|----|----------|--------------------------------------------------------------------------------|

**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<br>Number | Questioned<br>Costs | Current<br>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**

| <b>Fiscal Year</b> | <b>Initial Year of Finding</b> | <b>Single Audit Page Number</b> | <b>Finding Number</b> | <b>Finding Title</b> |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

**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 |
|------|------|----|----------|-----------------------------------------------------------------------------------|

**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<br>Number         | Questioned<br>Costs | Current<br>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**

| <b>Fiscal Year</b> | <b>Initial Year of Finding</b> | <b>Single Audit Page Number</b> | <b>Finding Number</b> | <b>Finding Title</b> |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

**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<br>Number | Questioned<br>Costs | Current<br>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      |

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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;<br>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                                                                           |



Finance & Administration  
Office of Accounting Services

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                                       | <b>Health, Louisiana Department of - Office of Public Health</b>                      |
| Finding Title                                       | <b>Noncompliance with Review of Redeemed Food Instruments and Cash-Value Vouchers</b> |
| Single Audit Report Year                            | <b>2018</b>                                                                           |
| Initial Year of Finding                             | <b>2018</b>                                                                           |
| Page Number (from Single Audit report)              | <b>41</b>                                                                             |
| Federal Grantor Agency (ies)                        | <b>U.S. Department of Agriculture</b>                                                 |
| CFDA Number (s)                                     | <b>10.557</b>                                                                         |
| "Pass-Through Entity" (if applicable)               | <b>n/a</b>                                                                            |
| Amount of Questioned Costs in Finding               | <b>n/a</b>                                                                            |
| Status of Questioned Costs                          | <b>n/a</b>                                                                            |
| Briefly describe the status of the Questioned Costs | <b>n/a</b>                                                                            |
| 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> |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



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COMMISSIONER OF ADMINISTRATION

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> |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



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COMMISSIONER OF ADMINISTRATION

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> |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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                            | 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

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

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                                                                                                                                                                                                      |

|                                                    |                                                                                                                                                                                                                                                                         |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Provide a description of the finding status</p> | <p>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.</p> |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



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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                                                                                                                                                                                                      |

|                                                    |                                                                                                                                                                                                                                                                         |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Provide a description of the finding status</p> | <p>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.</p> |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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                            | 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

JOHN BEL EDWARDS  
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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**John Bel Edwards**, Governor  
**Ava Dejoie**, Secretary

**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. |



*JOHN BEL EDWARDS*  
*GOVERNOR*

*KEVIN W. REEVES, COLONEL*  
*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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*JOHN BEL EDWARDS*  
*GOVERNOR*

*KEVIN W. REEVES, COLONEL*  
*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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*JOHN BEL EDWARDS*  
GOVERNOR

*KEVIN W. REEVES, COLONEL*  
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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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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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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**John Bel Edwards**, Governor  
**Ava Dejoie**, Secretary

**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  
 Post Office Box 9212  
 Baton Rouge, LA 70813  
 Fax: 225 771-2018  
 Office: 225 771-5021

**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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 (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. |



**State of Louisiana**  
Louisiana Department of Health  
Office of Management and Finance

October 4, 2019

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. |



**State of Louisiana**  
Louisiana Department of Health  
Office of Management and Finance

October 4, 2019

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. |



**State of Louisiana**  
Louisiana Department of Health  
Office of Management and Finance

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. |



**State of Louisiana**  
Louisiana Department of Health  
Office of Management and Finance

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  
and Emergency Preparedness  
State of Louisiana**

JOHN BEL EDWARDS  
GOVERNOR



JAMES B. WASKOM  
DIRECTOR

Schedule of Prior Audit Findings

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|-----------------------------------------------------|--------------------------------------------------------------------------|
| 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**

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Schedule of Prior Audit Findings

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|-----------------------------------------------------|--------------------------------------------------------------------------|
| 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.       |



**Governor's Office of Homeland Security  
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State of Louisiana**

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Schedule of Prior Audit Findings

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|-----------------------------------------------------|--------------------------------------------------------------------------|
| 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.       |

**Governor's Office of Homeland Security  
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State of Louisiana**

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Schedule of Prior Audit Findings

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|-----------------------------------------------------|--------------------------------------------------------------------------|
| 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  
and Emergency Preparedness  
State of Louisiana**

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Schedule of Prior Audit Findings

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|-----------------------------------------------------|--------------------------------------------------------------------------|
| 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                                              |