



**GASB 45 Actuarial Valuation
As of July 1, 2014**

The State of Louisiana Postretirement Benefit Plan

for the Office of Group Benefits

Report Date: July 22, 2015

Table of Contents

Table of Contents

Executive Summary 1

 Scope..... 1

 Postemployment Benefits..... 1

 Methods and Assumptions 1

 Liabilities 2

 Annual OPEB Cost and Annual Required Contribution 2

 Net OPEB Obligation and Recognition in Financial Statements 3

 Patient Protection and Affordable Care Act 4

 Comparison to Prior Valuation 4

Actuarial Certification..... 5

Summary of Plan Provisions 6

 Eligibility..... 6

 Benefit Design 7

 Retiree Contributions..... 8

Summary of Actuarial Assumptions 10

 Valuation Date 10

 Discount Rate 10

 Census Data..... 10

 Actuarial Cost Method 10

 Amortization Method 10

 Health Care Cost Trend Rate..... 10

 Per Capita Health Claim Cost 10

 Age Based Morbidity..... 10

 Non-Claim Expenses..... 11

 Mortality 11

 Termination..... 11

 Retirement Age 13

 Disability..... 14

 Plan Participation Percentage..... 15

 Plan Election Percentage 15

 Spousal Coverage 15

 Salary Increase Assumption 15

 Valuation of Excise Tax..... 15

Table of Contents

Pre-65 Plan Costs	15
Excise Tax Threshold	15
CPI Trend	16
Inflation Rate.....	16
Medicare Eligibility.....	16
Medicare Part D Prescription Drug Subsidy.....	16
Census Summary	17
Summary of Governmental Accounting Standards Board Statements No. 43 and No. 45	19
Applicability of Accounting Standards	19
Actuarial Cost Methods	19
Calculation Definitions	19
Reporting Requirements.....	19
Disclosures	20

Liability Details

Present Value of Future Benefits	Exhibit 1
Actuarial Accrued Liability	Exhibit 2
Annual Required Contribution	Exhibit 3
Trend Sensitivities	Exhibit 4
Discount Rate Sensitivities	Exhibit 5
20 Year Cash Flows.....	Exhibit 6
Schedule of Funding.....	Exhibit 7

Executive Summary

Executive Summary

Scope

This report presents the results of the actuarial valuation of the State of Louisiana (“State”) postemployment benefit plans (other than pensions) as of the valuation date of July 1, 2014 under the Governmental Accounting Standards Board Statement No. 45 (GASB 45) at the request of the Office of Group Benefits (“OGB”).

The purpose of the report is to:

- Determine the plan’s liabilities as of July 1, 2014,
- Determine the Annual Required Contributions (“ARC”) and annual OPEB expense for the period July 1, 2014 to June 30, 2015 under GASB 45,
- Provide an estimate of the June 30, 2015 net OPEB obligation; and
- Document actuarial assumptions and plan provisions used in the July 1, 2014 actuarial valuation.

Postemployment Benefits

The State provides postemployment benefits for eligible participants enrolled in State sponsored plans. The benefits are provided in the form of an implicit and explicit subsidy where the State contributes towards the retiree health premiums for life.

Pages 6 through 9 describe the postemployment benefits and plan provisions.

Methods and Assumptions

GASB 45 allows the use of one of several actuarial cost methods. These cost methods allocate the OPEB costs differently. The method used in this valuation is the **Projected Unit Credit** method.

The valuation results are developed assuming a **discount rate** of 4.0%. Under GASB 45, the discount rate to be used for the valuation is determined based on the long term investment yield on the investments used to finance the payment of benefits. For this valuation it is assumed that postemployment benefits are paid from general assets which generally consist of short-term investments. If the State is considering prefunding or transferring assets to a trust, or equivalent arrangement, in which plan assets are established and dedicated to providing benefits to retirees and beneficiaries in accordance with the terms of the plan, the determination of the discount rate would be based on the nature and mix of current and expected investments. The State should consult with its auditors in selecting an appropriate discount rate. Alternative valuation results are provided in exhibit 5 in the event the State wishes to determine the impact of a change in the discount rate on its annual OPEB expense.

Other critical assumptions used in the actuarial valuation are the **health care cost trend rate** and participation assumptions. The health care cost trend assumption is used to project the cost of health care to future years. The valuation uses a health care cost trend rate assumption of 8.0% (7.0% post Medicare) in the year July 1, 2014 to June 30, 2015 grading down by 0.5% each year until an ultimate health care cost trend rate is of 4.5% is reached.

Executive Summary

The **participation assumption** is the assumed percentage of future retirees that participate and enroll in the health plan. The participation breakouts are provided in the table below.

Years of Service	Participation %
< 10	57%
10-14	72%
15-19	82%
20+	100%

The life insurance participation is assumed to be 55%. The State should monitor the postemployment plan participant enrollment in future years in case this assumption needs to be revised.

Liabilities

Future benefits include all benefits estimated to be payable to plan members as a result of their service through the valuation date and their expected future service. The **present value of future benefits** as of the valuation date is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value of money and the probabilities of payment.

The **actuarial accrued liability** is the present value of future benefits which is attributable to past service. The unfunded actuarial accrued liability is the difference between the actuarial accrued liability and the actuarial value of plan assets. Plan assets are financial assets that are segregated and restricted in a trust (or equivalent arrangement). Assets in this trust are dedicated to providing benefits to plan participants and are legally protected from creditors of employers. The **unfunded actuarial accrued liability** for the State's postemployment benefit plan is the actuarial accrued liability less any assets in the trust.

The **normal cost** is the portion of the present value of future benefits that is allocated to the current year for active plan members. The table below summarizes the State's postemployment benefit plan liabilities.

	July 1, 2014 Liabilities (\$Thousands)
Present Value of Future Benefits	\$9,551,727
Accrued Actuarial Liability	\$7,355,687
Plan Assets	\$0
Unfunded Accrued Actuarial Liability	\$7,355,687
Normal Cost	\$191,330

Annual OPEB Cost and Annual Required Contribution

The major component of the **annual OPEB cost** is the **annual required contribution** ("ARC"). The ARC is the sum of the normal cost and the amortization of the unfunded actuarial accrued liability. The unfunded actuarial accrued liability is amortized over the maximum allowable period of 30 years on an open basis.

The other components of the annual OPEB cost are one year's interest on the net OPEB obligation (defined below) at the beginning of the year and adjustment to the ARC. The adjustment to the ARC is one year of amortization of the beginning of year net OPEB obligation.

Executive Summary

The table below summarizes the annual OPEB cost for State's postemployment benefit plan for the period July 1, 2014 to June 30, 2015.

	Annual OPEB Cost (\$Thousands)
ARC	\$491,305
Interest on Net OPEB Obligation	\$150,129
Adjustment to ARC	(\$143,420)
Total	\$498,014

It is important to note that GASB 45 does not require the State to prefund an amount equal to the ARC. The ARC represents an accounting expense. The State should report the OPEB expense for the year equal to the annual OPEB cost.

Net OPEB Obligation and Recognition in Financial Statements

The **net OPEB obligation** ("NOO") is the cumulative difference between the annual OPEB cost and the employer's contributions to the plan since the State's adoption date of GASB 45. A positive (negative) year-end balance in the net OPEB obligation should be recognized as a year-end liability (asset) in the State's financial statements.

The State's contribution is estimated to be the pay-as-you-go or expected postemployment benefit payments less participant contributions (including trust contributions, if applicable) from the valuation for the period July 1, 2014 to June 30, 2015. The development of the year-end net OPEB obligation is below.

	Postemployment Benefit Plan (\$Thousands)
Net OPEB Obligation – Beginning of Year	\$3,753,232
Annual OPEB Cost	\$498,014
Employer Contributions: pay-as-you-go	\$212,927
Increase in Net OPEB Obligation	\$285,087
Net OPEB Obligation – End of Year	\$4,038,319

Under GASB 45, an employer has made contributions if the employer has done one or more of the following:

1. Made payments of benefits directly to or on behalf of a retiree or beneficiary
2. Made premium payments to an insurer
3. Irrevocably transferred assets to a trust, or equivalent arrangements, in which plan assets are dedicated to providing benefits to retirees and beneficiaries in accordance with the terms of the plan and are legally protected from creditors of the employer or plan administrator.

Earmarking of employer assets or other means of financing that do not meet the conditions above do not constitute employer contributions. The actual year-end net OPEB obligation can be determined once the contribution information is available later in the year. If the State needs assistance in determining the year-end net OPEB obligation, they would be advised to contact Healthcare Analytics.

Executive Summary**Patient Protection and Affordable Care Act**

The results presented in this report incorporate some provisions of the Patient Protection and Affordable Care Act ("Act"). Among the major provisions of the Act are the individual mandate, affordability subsidies for exchange based coverage and an excise tax on high cost coverage.

Starting in 2014, individuals who fail to maintain coverage face financial penalties. Due to these penalties, it is possible that more retirees will elect to stay on the State plan. However, the Exchanges may offer a more attractive offer for some retirees. We have not made any change to the pre-65 participation assumption.

The affordability subsidies are provided to individuals below 400% of the federal poverty level to purchase health coverage from state run exchanges. The decision to opt out of the State's postemployment health plan due to the affordability subsidies may affect future participation in the State's plan, but no adjustments to the assumption have been made for this valuation since we do not believe State employees would qualify for subsidies under the current program.

The Act also imposes an excise tax on providers of high cost health coverage. Starting in 2018, a 40% excise tax is applied to the value of retiree health coverage exceeding \$11,850 limit. The limit is indexed by CPI each year thereafter. We have included an estimate of the value of the excise tax in our liability and expense calculations.

Comparison to Prior Valuation

Buck Consultants prepared the previous valuation for the State. The table below shows differences between the expected AAL using the prior valuation assumptions and the current AAL.

Expected AAL as of July 1, 2014	\$7.8 Billion
Current AAL as of July 1, 2014	\$7.4 Billion
% Difference	-5.1%

The main reason for this decrease is a change in the retiree benefit plans for those retiring past 3/31/2015. Most assumptions from the prior valuation have been maintained as they were deemed reasonable and consistent.

A few assumptions that were updated include (1) using the RP2014 mortality tables recently released by the SOA, (2) the most recent pension valuation for assumptions such as retirement and termination, (3) a different age graded claim curve (now using HCA's proprietary claim curve) and updated per capita health claim costs based on the State's most recent claims and enrollment experience.

Actuarial Certification**Actuarial Certification**

At the request of the State of Louisiana and the Office of Group benefits, Healthcare Analytics Consulting, a division of Arthur J. Gallagher, has completed an actuarial valuation as of July 1, 2014 under Statement No. 45 of the Governmental Accounting Standards Board. The calculations derived for this report have been made on a basis consistent with our understanding of GASB 45. The valuation has been conducted in accordance with generally accepted actuarial principles and practices as set forth in the following Actuarial Standards of Practice:

- ASOP No. 6 – Measuring Retiree Group Benefit Obligations
- ASOP No. 21 – Responding to or Assisting Auditors of Examiners in Connection With Financial Statements for All Practice Areas
- ASOP No. 23 – Data Quality
- ASOP NO. 41 – Actuarial Communications

The results of this report are to be used solely for the purpose of meeting employer financial accounting requirements.

In preparing the results of this report, we have relied on employee data, plan information and claims data provided by OGB, the State and each pension system (TRSL, LSPRS, LSPRS, LASERS). While the scope of the engagement did not call for us to perform an audit or independent verification of this information, we reviewed it for reasonableness. The accuracy of the results presented in the report is dependent upon the accuracy and completeness of the underlying information.

The undersigned is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,
Healthcare Analytics Consulting



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Consulting Actuary
July 20, 2015



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Actuary
July 20, 2015

Plan Provisions**Summary of Plan Provisions****Eligibility**

The eligibility for benefits relies upon age, years of service, hire date and employee type. These eligibilities are described below:

State Retirement Plan	
Appellate Law Clerk	Age 65 with 10 years of service or 18 years of service or age 55 with 12 years of service or age 70
Alcohol and Tobacco Control	Age 60 with 10 years of service or 25 years of service
Bridge Police	Age 60 with 10 years of service or 25 years of service
Correctional (hired before 12/31/2001)	Age 60 with 10 years of service (age 50 if hired after 8/15/1986) or 20 years of service
Correctional (hired after 12/31/2001)	Age 60 with 10 years of service or 25 years of service
Hazardous Duty	Age 55 with 12 years of service or 25 years of service
Judicial (hired before 1/1/2011)	Age 65 with 10 years of service or 18 years of service or age 55 with 12 years of service or age 70
Judicial (hired after 1/1/2011)	Age 60 with 5 years of service
Peace Officers	Age 60 with 10 years of service or age 55 with 25 years of service or 30 years of service
Regular Employees (hired before 7/1/2006)	Age 60 with 10 years of service or age 55 with 25 years of service or 30 years of service
Regular Employees (hired after 7/1/2006)	Age 60 with 5 years of service
Regular Employees (hired after 1/1/2011)	Age 60 with 5 years of service
Wildlife Officer (hired after 7/1/2003)	Age 60 with 10 years of service or 25 years of service
Teachers Plan	
Hired on or after 1/1/2011	Age 60 with 5 years of service
Hired between 7/1/1999 and 1/1/2011	Age 60 with 5 years of service or age 55 with 25 years of service or 30 years of service
Hired before 7/1/1999	Age 65 with 20 years of service or age 55 with 25 years of service or 30 years of service
School Plan	
Hired after 7/1/2010	Age 60 with 5 years of service
Hired before 7/1/2010	Age 60 with 10 years of service or age 55 with 25 years of service or 30 years of service

Plan Provisions

Police Plan	
Hired after 1/1/2011	Age 55 with 12 years of service or 25 years of service
Hired before 1/1/2011	Age 50 with 10 years of service or 25 years of service

Benefit Design**Medical/Prescription Drug**

Retiree health care coverage is available to eligible retirees of any age. The type of benefits is dependent on the whether the retiree is eligible for Medicare. A summary of the key plan design features for each plan as of 3/1/2015 is provided in the tables below. The Pelican HRA 1000 and Vantage Medical Home HMO are not shown below as there are very few retirees in these plans.

Retirees prior to 3/1/15

PPO	Non-Medicare		With Medicare
	In Network	Out of Network	In or Out of Network
Deductible	\$300 per individual, up to 3 individuals		
Out of Pocket Maximum			
Employee Only	\$1,300	\$3,300	\$2,300
Employee + 1	\$2,600	\$6,600	\$4,600
Coinsurance	10%	30%	20%

HMO	Non-Medicare		With Medicare
	In Network	Out of Network	In Network
Deductible (3X Family)	\$0	No Coverage	\$0
Out of Pocket Maximum (3X Family)	\$1,000 per person	No Coverage	\$1,000 per person
Office Visits	\$25 PCP, \$50 Specialist	No Coverage	\$25 PCP, \$50 Specialist
Inpatient Hospital	\$100 per day, \$300 max per admission	No Coverage	\$100 per day, \$300 max per admission

Retirees on or after 3/1/15

PPO	Non-Medicare		With Medicare
	In Network	Out of Network	In or Out of Network
Deductible	\$900 per individual, up to 3 individuals		
Out of Pocket Maximum			
Employee Only	\$2,500	\$3,700	\$2,500/\$3,700
Employee + 1	\$5,000	\$7,500	\$5,000/\$7,500
Coinsurance	10%	30%	20%

HMO	Non-Medicare		With Medicare
	In Network	Out of Network	In or Out of Network
Deductible (3X Family)	\$400	No Coverage	\$400
Out of Pocket Maximum (3X Family)	\$2,500 per person	No Coverage	\$2,500 per person
Office Visits	\$25 PCP, \$50 Specialist	No Coverage	\$25 PCP, \$50 Specialist
Inpatient Hospital	\$100 per day, \$300 max per admission	No Coverage	\$100 per day, \$300 max per admission

Plan Provisions

Prescription Drugs	
Maximum Copayment	Generic - 50% up to \$30 Preferred - 50% up to \$55 Non Preferred - 65% up to \$80 Specialty - 50% up to \$80
Out of Pocket Maximum	\$1,500 per person
Copayment After Max is Reached	Generic - \$0 Preferred - \$20 Non Preferred - \$40 Specialty - \$40

Life Insurance

Benefits	Basic	Supplemental Max
Under Age 65	\$5,000	\$50,000
Ages 65-70	\$4,000	\$38,000
After Age 70	\$3,000	\$25,000

Age Reductions:

In force life insurance amounts are reduced to 75% of the initial value at age 65 and to 50% of the original amount at age 70. Spouse life insurance amounts of \$1,000, \$2,000 or \$4,000 are available. It is assumed that pre 65 retirees elect \$45,000 of basic and supplemental life coverage and spouses elect \$2,000 on average.

Retiree Contributions**Medical/Prescription Drug - Current Retiree Plan**

Employees that participated in OGB medical coverage starting before January 1, 2002 pay 25% of the cost of active coverage in retirement. Employees with an OGB medical participation start (or re-start) date after December 31, 2001 pay a percentage of the total retiree premium rate (active premium if over 20 years of service) based on the following schedule:

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

The full monthly premium equivalents as of 7/1/2015 for each plan are shown below:

Rate Tier	PPO	HMO
Active		
Single	\$653.38	\$555.98
With Spouse	\$1,387.88	\$1,180.98
Retired without Medicare		
Single	\$1,215.66	\$1,034.42
With Spouse	\$2,146.62	\$1,826.58
Retired with 1 Medicare		
Single	\$395.34	\$336.39
Retired with 2 Medicare		
With Spouse	\$710.60	\$604.66

Plan Provisions

All members who retire on or after July 1, 1997 must have Medicare Parts A and B in order to qualify for the reduced premium rate.

Total monthly premium rates for the Medicare Advantage Plans as of 1/1/2015 are shown below:

Rate Tier	Peoples Health HMO	Vantage HMO	MHHMO (Vantage Medical Home)
1 Medicare	\$242.00	\$195.00	\$346.50
2 Medicare	\$484.00	\$390.00	\$621.14

Life Insurance

Retiree pays \$0.54 monthly for each \$1,000 of life insurance.

Retiree pays \$0.98 monthly for each \$1,000 of spouse life insurance.

Actuarial Assumptions**Summary of Actuarial Assumptions****Valuation Date**

July 1, 2014

Discount Rate

A 4.0% annual discount rate is assumed.

Census Data

The census was provided by OGB as of June 2015.

Actuarial Cost Method

Projected Unit Credit

Amortization Method

The Unfunded Actuarial Accrued Liability is amortized over the maximum acceptable period of 30 years on an open basis. It is calculated assuming a level percentage of projected payroll.

Health Care Cost Trend Rate

The following annual trend rates are applied on a select and ultimate basis:

Benefit	Select	Ultimate
Pre 65 Medical/Rx benefits	8.0%	4.5%
Post Medicare benefits	7.0%	4.5%
Administrative Fees	4.5%	4.5%

Select trend is reduced 0.5% each year until reaching the ultimate trend.

Per Capita Health Claim Cost

Costs used in the determination of the actuarial accrued liability for the self-insured plans were developed from reported incurred medical and prescription drug claims experience and administrative costs during the period from March 1, 2013 through February 28, 2015 less retiree premiums. Costs for the fully insured plans were developed from the employer share of monthly premiums without adjustment for age. The age 60 and 70 age adjusted claim costs are presented in the table below:

Per Capita Cost	Retire before 3/1/2015		Retire on or after 3/1/2015	
	Age 60	Age 70	Age 60	Age 70
Retiree/Spouse	\$11,343	\$4,734	\$10,637	\$4,583

Age Based Morbidity

The assumed per capita health claim costs are adjusted to reflect expected increases related to age. The increase in per capita health claim costs related to age are assumed to be the following:

Ages	Increase	Age	Increase
42 – 46	3.19%	65 – 69	3.00%
47 – 51	3.89%	70 - 74	2.50%
52 – 56	3.58%	75 – 79	2.00%
57 – 61	4.52%	80 – 84	1.00%
62 - 64	5.06%	85 - 89	0.05%

Actuarial Assumptions

Non-Claim Expenses

Non-claim expenses are based on the current amounts charged per retired employee. These amounts are provided in the table below and are trended at the levels shown in the “Health Care Cost Trend Rate” table.

Expense Type	PEPM
Administrative	\$25.50

Mortality

RP-2014 projected to 2030 using Scale MP-14 and applied on a gender-specific basis. The projection year was determined based on the average duration of the active and retiree cash flows.

Termination

The rate of withdrawal for reasons other than death and retirement is dependent on an employee’s age and years of service. Sample rates are provided below.

LASERS

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Louisiana State Employees’ Retirement System Actuarial Valuation.

Regular

Age	Years of Service								
	<1	1	2-3	4-5	6	7	8	9	10+
20	45.0%	30.0%	22.0%	14.0%	10.0%	8.0%	7.0%	6.0%	5.0%
30	29.0%	19.2%	17.0%	10.8%	10.0%	8.0%	7.0%	6.0%	5.0%
40	26.5%	16.2%	11.0%	8.8%	10.0%	8.0%	7.0%	6.0%	5.0%
45	24.0%	14.7%	8.0%	7.8%	8.0%	7.0%	6.0%	5.0%	4.0%
50	21.5%	13.2%	8.0%	6.8%	8.0%	7.0%	6.0%	5.0%	4.0%
55	19.0%	11.7%	8.0%	5.8%	8.0%	7.0%	6.0%	5.0%	4.0%
60	16.5%	10.2%	8.0%	4.8%	8.0%	7.0%	6.0%	5.0%	4.0%

Judicial

DUR	%
0	0.0%
1	3.0%
2	4.0%
3	3.0%
4	2.0%
5+	1.0 %

Wildlife

DUR	%
0-3	8.0%
4-5	5.0%
6+	3.0%

Actuarial Assumptions

Corrections / Hazardous

DUR	Years of Service	
	<10	10+
0-19	50.0%	0.0%
20	46.0%	0.0%
21	42.0%	0.0%
22	38.0%	0.0%
23	35.0%	10.0%
24	32.0%	10.0%
25	29.0%	10.0%
26	27.0%	10.0%
27	25.0%	10.0%
28	23.0%	10.0%
29	21.0%	10.0%
30-32	20.0%	10.0%
33-35	20.0%	8.0%
36-39	18.0%	6.0%
40+	18.0%	5.0%

TRSL

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Teachers’ Retirement System of Louisiana Actuarial Valuation.

Age	Years of Service			
	<=1	2	3	>=4
20	20.0%	20.0%	9.5%	18.0%
30	19.0%	12.0%	10.9%	5.3%
40	16.5%	12.3%	9.0%	3.7%
45	16.3%	9.9%	9.0%	4.0%
50	17.5%	11.2%	9.0%	4.0%
55	17.5%	10.6%	9.0%	4.0%
60	20.0%	10.6%	9.0%	4.0%

LSERS

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Louisiana School Employees’ Retirement System Actuarial Valuation.

Age	
20	15.0%
30	10.0%
35	7.0%
40	6.5%
45	4.5%
50+	4.0%

Actuarial Assumptions

LSPRS

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Louisiana State Police Retirement System Actuarial Valuation.

Age	
20-30	2.5%
31-37	2.0%
38-42	1.5%
43-60	1.0%
61+	0.0%

Retirement Age

Sample retirement ages and associated probabilities are provided in the tables below.

LASERS

These values are based on the 2014 Louisiana State Employees' Retirement System Actuarial Valuation.

Age	Regular Members				
	Years of Service				
	<10	10-19	20-24	25-49	30+
55	0%	0%	8%	55%	30%
60	10%	33%	55%	30%	24%
65	25%	24%	25%	25%	25%
66	25%	16%	25%	20%	30%
67	25%	23%	30%	18%	35%
68	25%	23%	10%	18%	20%
69	25%	23%	25%	40%	20%
70-74	75%	23%	25%	35%	25%
75	100%	100%	100%	100%	100%

Age	Judicial			Corrections / Hazardous		Wildlife	
	Years of Service			Years of Service		Years of Service	
	<15	15-19	<25	<25	25+	<25	25+
55	5%	20%	10%	30%	35%	30%	35%
60	10%	2%	8%	45%	50%	45%	50%
65	50%	10%	6%	35%	50%	35%	50%
66	10%	10%	11%	35%	50%	35%	50%
67	10%	10%	10%	35%	50%	35%	50%
68	10%	10%	10%	35%	50%	35%	50%
69	10%	10%	10%	35%	50%	35%	50%
70	10%	10%	10%	50%	50%	50%	50%
71-74	5%	40%	40%	50%	50%	50%	50%
75	100%	100%	100%	100%	100%	100%	100%

Actuarial Assumptions

TRSL

These values are based on the 2014 Teachers' Retirement System of Louisiana Actuarial Valuation.

Age	<25	25-29	30+
50	3%	5%	30%
55	15%	75%	30%
60	25%	30%	20%
65	20%	20%	30%
70	20%	30%	40%
74	20%	30%	25%

LSERS

These values are based on the 2014 Louisiana School Employees' Retirement System Actuarial Valuation.

Hired Before 7/1/2010:

Age	
47	80%
48	70%
49-53	55%
54-57	37%
58	45%
59-60	30%
61-73	25%
74	99%

Hired After 6/30/2010:

Age	
59	0%
60	48%
61-73	25%
74	99%

LSPRS

These values are based on the 2014 Louisiana State Police Retirement System Actuarial Valuation.

Age	
46	0%
47-49	10%
50-56	25%
57-62	50%
63+	99%

Disability

Disability was not included in this valuation as no indicators for this were provided by OGB.

Actuarial Assumptions**Plan Participation Percentage**

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. This assumes that a one-time irrevocable election to participate is made at retirement. Retirees are assumed to participate in the life insurance benefit at a 55% rate.

Years of Service	Participation %
< 10	57%
10-14	72%
15-19	82%
20+	100%

Plan Election Percentage

It is assumed that 75% all of future pre 65 retirees elect the HMO plan and the remainder elect the BCBS PPO plan. Once attaining Medicare eligibility, it is assumed that 57% of future retirees elect the BCBS PPO, 37% elect the BCBS PPO and the remainder elect the Medicare Advantage plans available.

Spousal Coverage

The assumed number of eligible dependents for current retirees is based on the retiree's actual plan tier election. It is assumed that 40% of future retirees will have a spouse at retirement. If spouse date of birth was not given, it is assumed that males were 3 years older than their spouse.

Salary Increase Assumption

3.0% per Annum

Valuation of Excise Tax

An active/retiree blended pre-65 claim cost is projected at health care cost trend and compared to the excise tax cost threshold beginning in 2018 and continuing thereafter. State will be liable for 40% of the difference between plan costs and the cost threshold, when the plan costs are greater than the cost threshold. Excise tax is not applied to post-65 retiree coverage.

Pre-65 Plan Costs

The annual plan costs assumed in the valuation of excise tax are based on State's current premium information and plan enrollment. The current average for employees is \$12,000 and for spouses is \$9,200.

Excise Tax Threshold

The 2018 annual threshold costs for excise tax are as follows:

Active Single	\$10,200
Active Family	\$27,500
Pre-65 Retiree Single	\$11,850
Pre-65 Retiree Family	\$30,950

The active and pre-65 retiree thresholds have been weighted by current census headcounts. The threshold is assumed to increase at health CPI trend each year.

Actuarial Assumptions

CPI Trend

Health CPI is assumed to increase at a rate of 3.0% each year.

Inflation Rate

We have assumed an inflation rate of 3.0% per year.

Medicare Eligibility

All future retirees are assumed to be eligible for Medicare at age 65. Approximately 90% of current retirees were receiving Medicare Part A and B.

Medicare Part D Prescription Drug Subsidy

Based on GASB Technical Bulletin No. 2006-1, an employer should apply the measurement requirements of GASB Statement 45 to determine the actuarial accrued liabilities, the annual required contribution of the employer, and the annual OPEB cost *without reduction* for RDS payments. For this reason, we have excluded the Medicare Part D employer subsidy from this valuation.

Census Summary**Census Summary**

A summary of the current active employee and retired population for the State is provided in the tables below:

Age Group	ACTIVE POPULATION			RETIRED POPULATION	
	Fully Eligible	Not Fully Eligible	Total	Employees	Spouses
<40	4	17,101	17,105	44	3
40-44	55	6,695	6,750	99	31
45-49	195	7,059	7,254	451	139
50-54	650	7,252	7,902	1,872	634
55-59	1,172	5,976	7,148	4,607	1,458
60-64	3,003	1,340	4,343	7,835	2,351
65-69	1,461	386	1,847	8,261	2,529
70-74	505	88	593	6,688	2,144
75-79	108	26	134	5,343	1,592
80-84	21	6	27	3,832	933
85+	7	3	10	3,630	487
Total	7,181	45,932	53,113	42,662	12,301

A summary of the current active employees (who are eligible for postemployment benefits) based on years of service is provided in the table below:

Age Group	0-4	5-9	10-14	15-19	20-24	25-29	30+	Total
<40	10,569	4,707	1,599	219	8	0	3	17,105
40-44	2,455	1,945	1,542	634	163	7	4	6,750
45-49	2,157	1,930	1,742	736	521	150	18	7,254
50-54	2,015	2,057	1,803	728	608	411	280	7,902
55-59	1,591	1,736	1,627	697	608	428	461	7,148
60-64	789	1,045	1,012	490	377	316	314	4,343
65-69	199	417	421	206	182	139	283	1,847
70-74	37	112	148	58	74	58	106	593
75-79	12	21	23	11	16	18	33	134
80-84	3	4	4	1	4	1	10	27
85+	2	2	0	0	0	3	3	10
Total	19,829	13,976	9,921	3,780	2,561	1,531	1,515	53,113

Census Summary

Plan	Active	Retired*
BCBS PPO	3,715	15,397
BCBS HMO	39,901	17,113
BCBS CDHP-HSA	178	0
LSU HMO	7,079	2,667
Peoples Health HMO	0	730
Towers Extend HIX	0	157
Vantage HMO	0	705
Vantage MHHP	493	192
Waived	1,747	5,701
Total	53,113	42,662

*There are 32 retirees in the vantage zero plan

Count of Retirees with Life Insurance	26,954
Total Life Insurance Coverage (in force) (thousands)	\$775,056

	OGB Participation YoS
LASERS	9.3
TRSL	8.6
LSPRS	12.3
LSERS	9.4
Total	9.2

Retirement System	Active
LASERS	40,607
Appellate Law Clerk	138
Alcohol and Tobacco Control	12
Bridge Police	5
Correctional 1	389
Correctional 2	2,137
Hazardous Duty	1,353
Judicial 1	51
Judicial 2	2
Peace Officer	64
Regular Employee 1	25,299
Regular Employee 2	5,557
Regular Employee 3	5,423
Wildlife 2	177
TRSL	11,588
LSPRS	805
LSERS	113
Total	53,113

Summary of Governmental Accounting Standards Board Statements No. 43 and No. 45

Applicability of Accounting Standards

The Governmental Accounting Standards Board released Statement No. 43 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (“GASB 43”) in April 2004 and Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pension Plans (“GASB 45”) in June 2004. These two statements establish uniform accounting and financial reporting standards for state and local governmental entities related to postemployment benefits other than pensions.

The required effective date for adoption of the standards by an employer varies depending on their total annual revenue. For the purposes of defining the effective date of the standards, GASB 43 and 45 use the terms phase 1 government, phase 2 government, and phase 3 government. The following table shows the definition of the three phases for plans and employers and their respective effective dates. The employer is required to report under the standards no later than the first fiscal year beginning after the date shown.

Phase	Total Annual Revenues	Plans	Employers
1	\$100,000,000 or more	12/15/05	12/15/06
2	\$10,000,000 - \$100,000,000	12/15/06	12/15/07
3	Less than \$10,000,000	12/15/07	12/15/08

Actuarial Cost Methods

One of the following actuarial cost methods can be used: Unit Credit, Projected Unit Credit, Attained Age, Aggregate, Frozen Entry Age, or Frozen Attained Age. These methods can be used on a service (level dollar) or earnings (level percentage) basis.

Calculation Definitions

- Actuarial Accrued Liability (“AAL”) – The AAL is the portion of the actuarial present value of the total projected benefits allocated to years of employment prior to the measurement date.
- Unfunded Actuarial Accrued Liability (“UAAL”) – The UAAL is the difference between the AAL and the actuarial value of plan assets.

Reporting Requirements

- Annual Required Contribution (“ARC”) – The ARC is equal to the normal cost and the amortization of the Unfunded Actuarial Accrued Liability plus interest. The normal cost is equal to the actuarial present value (“APV”) allocated to one year of service.
- Net OPEB Obligation (“NOO”) – The NOO is the cumulative difference between the ARC and employer’s contributions to the plan. For unfunded plans, the employer’s contribution would be equal to the annual benefit payments less employee contributions. At transition, the NOO may be set at zero.
- Required Supplementary Information (“RSI”) – The RSI will require historical trend information from the last three valuations, including disclosure information about the UAAL

Summary of Governmental Accounting Standards Board Statements No. 43 and No. 45

and the progress in funding the plan. At transition, the RSI may include only the first year of information.

Disclosures

The following information is required to be disclosed:

- Plan description, including:
 - Type of employer – single employer, multiple-employer, etc.
 - Class of employees covered and the number of plan members
 - Brief description of benefit provisions
- Summary of significant accounting policies, including a brief description of how fair value of investments is determined.
- Contributions and reserves, including:
 - Board under which the obligations of plan members, employer(s), and other contributing entities who contribute to the plan are established or may be amended.
 - Funding policy.
 - Required contribution rates of actives and retirees in accordance with the funding policy.
 - Brief description of the terms of any long-term contracts for contributions to the plan and disclosure of the amounts outstanding at the reporting date.
 - The balance in the plan's legally required reserves at the reporting date.
- Funded status and progress
 - Information about the funded status as of the most recent valuation date, including:
 - Actuarial Valuation Date
 - Actuarial Value of Assets
 - Actuarial Accrued Liability
 - Total Unfunded Actuarial Accrued Liability
 - Funded ratio – actuarial value of assets as a percentage of the actuarial accrued liability
 - Annual Covered Payroll
 - Ratio of unfunded Actuarial Liability to Annual Covered Payroll
- Disclosure of information about actuarial methods and assumptions used in valuations on which reported information about the ARC and the funded status and funding progress of OPEB plans are based.

Exhibit 1

Postemployment Benefit Plan

Present Value of Future Benefits (PVFB) (\$1000s)

BY EMPLOYEE TYPE	
Actives (Fully Eligible)	\$778,921
Actives (Not Fully Eligible)	\$3,479,416
TOTAL ACTIVES	\$4,258,337
Retirees	\$5,293,390
TOTAL	\$9,551,727

BY SUBSIDY TYPE	
Explicit Subsidy	\$6,680,682
Implicit Subsidy	\$2,649,617
Excise Tax	\$221,428
TOTAL	\$9,551,727

BY AGE	
Actives (<65)	\$950,169
Actives (65+)	\$3,308,168
TOTAL ACTIVES	\$4,258,337
Retirees (<65)	\$867,043
Retirees (65+)	\$4,426,347
TOTAL RETIREES	\$5,293,390
TOTAL	\$9,551,727

BY BENEFIT	
Medical Claims	\$11,863,754
Administration	\$390,390
Medical Contributions	(\$9,904,700)
Medical Subsidy	\$6,680,682
Life	\$300,173
Excise Tax	\$221,428
TOTAL	\$9,551,727

NUMBER OF PARTICIPANTS	
Actives (Fully Eligible)	7,181
Actives (Not Fully Eligible)	45,932
Retirees*	42,662
TOTAL	95,775



Exhibit 2

**Postemployment Benefit
Plan**

Actuarial Accrued Liability (AAL) (\$1000s)

BY EMPLOYEE TYPE	
Actives (Fully Eligible)	\$671,572
Actives (Not Fully Eligible)	\$1,390,726
TOTAL ACTIVES	\$2,062,298
Retirees	\$5,293,389
TOTAL	\$7,355,687

BY SUBSIDY TYPE	
Explicit Subsidy	\$5,214,604
Implicit Subsidy	\$2,015,227
Excise Tax	\$125,856
TOTAL	\$7,355,687

BY AGE	
Actives (<65)	\$445,837
Actives (65+)	\$1,616,461
TOTAL ACTIVES	\$2,062,298
Retirees (<65)	\$867,043
Retirees (65+)	\$4,426,347
TOTAL RETIREES	\$5,293,390
TOTAL	\$7,355,687

BY BENEFIT	
Medical Claims	\$8,917,762
Administration	\$294,772
Medical Contributions	(\$7,465,213)
Medical Subsidy	\$5,214,604
Life	\$267,906
Excise Tax	\$125,856
TOTAL	\$7,355,687

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)	
Actuarial Accrued Liability	\$7,355,687
Plan Assets	\$0
Unfunded Actuarial Accrued Liability	\$7,355,687



Exhibit 3

		Postemployment Benefit Plan
Annual Required Contribution (ARC) (\$1000s)		
Normal Cost		\$191,330
Interest on Normal Cost		\$7,653
Amortization Payment		\$281,079
Interest on Amortization Payment		\$11,243
TOTAL		\$491,305

NET OPEB OBLIGATION	
Net OPEB Obligation - Beginning of Year	\$3,753,232
ARC	\$491,305
Interest on prior year NOO	\$150,129
Adjustment to ARC	(\$143,420)
Annual OPEB Cost	\$498,014
Employer Contributions *	\$212,927
Increase in Net OPEB Obligation	\$285,087
Net OPEB Obligation – End of Year	\$4,038,319
Percentage of OPEB Cost Contributed	42.76%

*Estimated as pay as you go

Exhibit 4

	Plus 1%	Minus 1%
Trend Sensitivities (\$1000s)		

ACTUARIAL ACCRUED LIABILITY (AAL)		
TOTAL	\$8,667,872	\$6,314,834

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)		
TOTAL	\$8,667,872	\$6,314,834

ANNUAL REQUIRED CONTRIBUTION (ARC)		
Normal Cost	\$245,257	\$150,851
Interest on Normal Cost	\$9,811	\$6,034
Amortization of Unfunded Accrued Liability	\$331,221	\$241,305
Interest on Amortization	\$13,250	\$9,652
TOTAL	\$599,539	\$407,842

IMPACT OF TREND CHANGE

ACTUARIAL ACCRUED LIABILITY (AAL)		
TOTAL	\$1,312,185	(\$1,040,853)
% CHANGE	17.84%	-14.15%

Normal Cost	\$53,927	(\$40,479)
Interest on Normal Cost	\$2,158	(\$1,619)
Amortization Payment	\$50,142	(\$39,774)
Interest on Amortization Payment	\$2,007	(\$1,591)
TOTAL	\$108,234	(\$83,463)
% CHANGE	22.03%	-16.99%



Exhibit 5

	Discount Rate 6.00%	Discount Rate 8.00%
Discount Rate Sensitivities (\$1000s)		

ACTUARIAL ACCRUED LIABILITY (AAL)		
TOTAL	\$5,375,375	\$4,121,880

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)		
TOTAL	\$5,375,375	\$4,121,880

ANNUAL REQUIRED CONTRIBUTION (ARC)		
Normal Cost	\$118,342	\$77,283
Interest on Normal Cost	\$7,100	\$6,182
Amortization of Unfunded Accrued Liability	\$263,485	\$251,491
Interest on Amortization	\$15,810	\$20,120
TOTAL	\$404,737	\$355,076

IMPACT OF DISCOUNT RATE CHANGE

ACTUARIAL ACCRUED LIABILITY (AAL)		
TOTAL	(\$1,980,312)	(\$3,233,807)
% CHANGE	-26.92%	-43.96%

Normal Cost	(\$72,988)	(\$114,047)
Interest on Normal Cost	(\$553)	(\$1,471)
Amortization Payment	(\$17,594)	(\$29,588)
Interest on Amortization Payment	\$4,567	\$8,877
TOTAL	(\$86,568)	(\$136,229)
% CHANGE	-17.62%	-27.73%



Exhibit 6

20 Year Cash Flows (\$1000s)					
Year	Benefit Payments	Medical Contributions	Explicit	Excise Tax	Total
1st Year	\$345,257	(\$325,635)	\$193,305	\$0	\$212,927
2nd Year	\$368,311	(\$343,499)	\$205,711	\$0	\$230,523
3rd Year	\$391,030	(\$360,177)	\$218,173	\$0	\$249,026
4th Year	\$413,318	(\$375,911)	\$229,828	\$6,128	\$273,363
5th Year	\$433,763	(\$389,458)	\$240,592	\$13,332	\$298,229
6th Year	\$452,329	(\$401,101)	\$249,941	\$14,026	\$315,195
7th Year	\$468,006	(\$410,020)	\$257,826	\$14,249	\$330,061
8th Year	\$483,767	(\$418,955)	\$265,715	\$14,291	\$344,818
9th Year	\$497,960	(\$426,590)	\$273,084	\$13,950	\$358,404
10th Year	\$514,174	(\$435,872)	\$281,315	\$13,738	\$373,355
11th Year	\$531,048	(\$445,615)	\$289,854	\$13,511	\$388,798
12th Year	\$547,612	(\$455,055)	\$298,396	\$13,259	\$404,212
13th Year	\$564,545	(\$464,794)	\$306,620	\$13,108	\$419,479
14th Year	\$582,851	(\$475,748)	\$315,115	\$13,156	\$435,374
15th Year	\$602,579	(\$488,332)	\$324,806	\$13,359	\$452,412
16th Year	\$623,676	(\$502,122)	\$334,868	\$13,773	\$470,195
17th Year	\$643,879	(\$514,743)	\$344,294	\$14,178	\$487,608
18th Year	\$664,830	(\$527,617)	\$353,851	\$14,749	\$505,813
19th Year	\$685,228	(\$540,135)	\$362,899	\$15,423	\$523,415
20th Year	\$703,481	(\$550,890)	\$371,270	\$15,903	\$539,764



Exhibit 7

Schedule of Funding

Historical information about the plan is presented herein as required supplementary information. It is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating assets to pay benefits when due, and make comparisons with other state and local government OPEB plans.

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a) / (b)	(c) Covered Payroll	UAAL as a Percentage of Covered Payroll (b-a) / (c)
7/1/2012	\$0	\$7,403,490	\$7,403,490	0%	\$2,962,711	249.9%
7/1/2013	\$0	\$7,581,120	\$7,581,120	0%	\$2,693,777	281.4%
7/1/2014	\$0	\$7,355,687	\$7,355,687	0%	\$2,261,140	325.3%

The University currently is funding on a pay as you go basis and therefore has no assets.

Schedule of Employer Contributions

Fiscal Year Ended	Annual OPEB Cost	Actual Contribution*	Percentage of AOC Contributed
6/30/2013	\$501,650	\$252,974	50.43%
6/30/2014	\$513,220	\$254,508	49.59%
6/30/2015	\$498,014	\$212,927	42.76%

*Estimated Fiscal Year 2015 pay as you go cost

State of Louisiana July 1, 2014 GASB 45 Valuation
 OPEB FYE 06/30/2015
 OGB

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Number of Participants With OGB Medical Coverage			Number of Participants With OGB Medical or Life Insurance Coverage			Covered Payroll (thousands)	Net OPEB Obligation 6/30/14 (thousands)	Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC 6/30/15 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/15. (thousands)
				Active	Retired	Total	Active	Retired	Total								
01-100	100	8100	EXECUTIVE OFFICE	60	22	82	60	23	83	4,066.9	2,926.8	4,707.0	112.7	304.3	117.1	-111.84	309.5
01-101	101	8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0	0	0	N/A	49.7	N/A	N/A		2.0	-1.90	0.1
01-102	102	8102	INSPECTOR GENERAL	12	4	16	12	4	16	809.1	711.6	1,009.3	23.3	64.3	28.5	-27.19	65.6
01-103	103	8103	MENTAL HEALTH ADVOCACY SERVICE	32	2	34	33	3	36	1,532.7	1,316.8	1,247.3	116.0	170.2	52.7	-50.32	172.5
01-106	106	8106	LOUISIANA TAX COMMISSION	30	25	55	30	27	57	1,723.1	2,498.0	4,367.6	140.2	319.4	99.9	-95.46	323.9
01-107	107	8107	DIVISION OF ADMINISTRATION	503	373	876	522	412	934	33,128.3	50,501.6	84,493.2	1,961.4	5,397.7	2,020.1	-1,929.79	5,487.9
01-111	111	8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	265	9	274	276	12	288	13,801.8	9,893.0	5,467.2	760.8	1,008.5	395.7	-378.04	1,026.2
01-112	112	8112	DEPARTMENT OF MILITARY AFFAIRS	298	39	337	347	72	419	13,291.5	20,219.3	18,718.8	1,310.7	2,107.0	808.8	-772.63	2,143.2
01-116	116	8116	LOUISIANA PUBLIC DEFENDER BOARD	14	3	17	14	3	17	993.3	404.9	810.8	41.1	74.9	16.2	-15.47	75.7
01-129	129	8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	31	25	56	33	27	60	1,869.1	2,755.5	5,233.2	133.0	346.3	110.2	-105.29	351.2
01-133	133	8133	OFFICE OF ELDERLY AFFAIRS	21	27	48	22	31	53	1,170.7	3,289.8	4,801.7	83.3	277.5	131.6	-125.71	283.4
01-254	254	8254	LOUISIANA STATE RACING COMMISSION	29	10	39	38	11	49	2,041.1	1,921.1	3,197.2	190.2	324.9	76.8	-73.41	328.3
01-255	255	8255	OFFICE OF FINANCIAL INSTITUTIONS	79	64	143	86	66	152	5,280.7	7,184.1	16,451.9	361.1	1,029.3	287.4	-274.52	1,042.2
03-130	130	8130	DEPARTMENT OF VETERANS AFFAIRS	52	44	96	63	66	129	2,624.9	3,905.6	9,434.1	269.8	655.5	156.2	-149.24	662.5
03-131	131	8131	LOUISIANA WAR VETERANS HOME	96	32	128	98	37	135	3,538.8	5,241.0	8,719.2	370.7	732.0	209.6	-200.27	741.4
03-132	132	8132	NORTHEAST LOUISIANA WAR VETERANS HOME	113	5	118	115	5	120	3,802.6	4,920.9	3,852.7	403.8	573.1	196.8	-188.04	581.9
03-134	134	8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	99	3	102	102	4	106	3,383.5	4,156.3	2,928.8	377.6	509.1	166.3	-158.82	516.6
03-135	135	8135	NORTHWEST LOUISIANA WAR VETERANS HOME	95	0	95	100	0	100	3,226.1	2,515.1	1,315.9	304.9	369.3	100.6	-96.11	373.8
03-136	136	8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	97	4	101	103	5	108	3,377.1	3,293.2	2,428.4	361.2	472.2	131.7	-125.84	478.1
04-139	139	8139	SECRETARY OF STATE	411	217	628	458	241	699	24,034.1	29,133.6	54,183.8	1,983.6	4,216.2	1,165.3	-1,113.26	4,268.3
04-141	141	8141	OFFICE OF THE ATTORNEY GENERAL	404	101	505	413	112	525	23,219.4	27,658.0	30,600.2	1,553.0	2,831.2	1,106.3	-1,056.88	2,880.6
04-146	146	8146	LIEUTENANT GOVERNOR	7	3	10	9	4	13	680.7	897.4	667.9	26.9	54.5	35.9	-34.29	56.2
04-147	147	8147	STATE TREASURER	53	30	83	55	33	88	3,411.7	4,687.7	7,131.4	210.4	502.2	187.5	-179.13	510.6
04-158	158	8158	PUBLIC SERVICE COMMISSION	75	45	120	77	52	129	4,007.3	5,747.4	10,802.2	300.5	741.8	229.9	-219.62	752.1
04-160	160	8160	AGRICULTURE AND FORESTRY	524	643	1,167	554	709	1,263	26,504.4	46,893.8	128,969.5	2,322.8	7,541.1	1,875.8	-1,791.93	7,624.9
04-165	165	8165	COMMISSIONER OF INSURANCE	218	130	348	227	146	373	13,424.5	18,842.0	29,639.3	906.9	2,121.0	753.7	-720.00	2,154.7
05-251	251	8251	DED-OFFICE OF SECRETARY	27	46	73	28	50	78	2,645.7	1,966.3	8,498.9	100.4	442.2	78.7	-75.14	445.7
05-252	252	8252	DED - OFFICE OF BUSINESS DEVELOPMENT	74	0	74	75	0	75	5,447.1	4,021.8	1,908.2	233.6	318.8	160.9	-153.68	326.0
12-440	440	8440	OFFICE OF REVENUE	566	501	1,067	588	552	1,140	30,023.0	50,864.5	113,560.3	2,141.9	6,740.6	2,034.6	-1,943.66	6,831.5
17-560	560	8560	STATE CIVIL SERVICE	81	64	145	84	70	154	5,063.8	5,561.5	12,545.9	242.7	751.0	222.5	-212.52	760.9
17-561	561	8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	19	7	26	19	7	26	1,101.1	965.9	1,733.6	60.8	132.1	38.6	-36.91	133.9
17-562	562	8562	ETHICS ADMINISTRATION	31	4	35	33	4	37	1,805.3	1,590.2	1,058.7	99.8	145.9	63.6	-60.77	148.8
17-565	565	8565	BOARD OF TAX APPEALS	5	1	6	5	1	6	231.8576	243.6	502.3	8.3	28.6	9.7	-9.31	29.0
20-906	906	8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	0	0	0	N/A	N/A	N/A					0.0
23-CA5	309	309	COURT OF APPEAL, FIFTH CIRCUIT	48	23	71	48	23	71	1,391.5	4,058.9	7,475.2	212.7	518.3	162.4	-155.10	525.6
23-CA1	302	302	COURT OF APPEAL, FIRST CIRCUIT	82	30	112	85	34	119	3,934.7	6,429.3	9,735.2	390.9	793.4	257.2	-245.68	804.9
23-CA4	308	308	COURT OF APPEAL, FOURTH CIRCUIT	66	17	83	66	17	83	1,204.9	4,868.7	5,534.8	284.3	515.7	194.7	-186.05	524.4
23-CA2	304	304	COURT OF APPEAL, SECOND CIRCUIT	42	6	48	43	9	52	1,048.3	3,464.5	3,816.3	192.0	351.3	138.6	-132.39	357.5
23-CA3	307	307	COURT OF APPEAL, THIRD CIRCUIT	64	12	76	64	13	77	1,541.7	5,651.4	7,905.2	314.9	641.7	226.1	-215.95	651.8
23-949	301	301	SUPREME COURT	87	28	115	91	33	124	2,822.1	6,164.2	7,512.8	439.8	756.0	246.6	-235.55	767.0
23-CA1	317	317	JUDGES - 1ST CIRCUIT COURT OF APPEAL	12	13	25	12	14	26	968.5	3,539.4	60.5	203.6				203.6
23-CA4	318	318	JUDGES - 4TH CIRCUIT COURT OF APPEAL	10	21	31	10	21	31	570.4	3,148.8	51.1	178.3				178.3
23-CA2	342	342	JUDGES - 2NO CIRCUIT COURT OF APPEAL	9	8	17	9	8	17	360.0	1,607.0	45.1	110.8				110.8
23-CA3	343	343	JUDGES - 3RD CIRCUIT COURT OF APPEAL	10	12	22	10	12	22	398.5	2,536.5	51.4	154.2				154.2
23-CA5	344	344	JUDGES - 5TH CIRCUIT COURT OF APPEAL	6	11	17	7	12	19	584.3	1,962.5	38.4	117.9				117.9
21-800	800	8800	OFFICE OF GROUP BENEFITS	62	154	216	63	166	229	3,377.7	22,131.2	35,926.6	315.0	1,755.4	885.2	-845.69	1,794.9
21-804	804	8804	OFFICE OF RISK MANAGEMENT	32	63	95	32	73	105	2,019.2	7,534.5	13,098.9	147.8	674.3	301.4	-287.91	687.8

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Active	Retired	Total	Active	Retired	Total	Covered Payroll (thousands)	Net OPEB Obligation 6/30/14 (thousands)	Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC 6/30/15 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/15 (thousands)
SA-951	951	414	HOUSE OF REPRESENTATIVES	40	51	91	260	103	363	6,204.9	3,998.2	8,732.1	223.0	579.0	159.9	-152.78	586.1
SA-960	960	415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	0	2	2	2	3	5	0.0	-53.8	132.9	0.1	5.4	-2.2	2.06	5.3
SA-955	955	8955	LEGISLATIVE FISCAL OFFICE	11	5	16	16	5	21	1,201.7	1,324.6	1,807.3	50.5	124.3	53.0	-50.62	126.7
SA - 962	962	205	LOUISIANA STATE LAW INSTITUTE	6	4	10	7	4	11	103.0	634.6	1,940.3	24.2	102.3	25.4	-24.25	103.4
SA 954	954	8954	OFFICE OF THE LEGISLATIVE AUDITOR	237	90	327	250	103	353	9,523.5	12,458.3	20,954.7	693.2	1,553.7	498.3	-476.06	1,576.0
SA 952	952	413	SENATE	30	53	83	161	80	241	4,375.9	2,997.5	9,088.7	181.7	550.2	119.9	-114.54	555.5
06-261	261	8261	DCRT - OFFICE OF THE SECRETARY	39	13	52	41	14	55	2,317.5	3,013.2	4,265.4	148.1	323.6	120.5	-115.14	329.0
06-262	262	8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	47	46	93	47	55	102	2,100.0	3,655.3	8,498.1	193.0	538.5	146.2	-139.68	545.0
06-263	263	8263	DCRT - OFFICE OF STATE MUSEUMS	73	18	91	75	26	101	2,860.1	3,897.9	4,460.6	299.7	488.9	155.9	-148.95	495.9
06-264	264	8264	DCRT - OFFICE OF STATE PARKS	294	76	370	319	86	405	10,416.2	16,588.2	23,372.5	1,233.6	2,211.8	663.5	-633.88	2,241.5
06-265	265	8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	27	11	38	30	12	42	1,690.5	2,501.4	1,950.8	102.0	183.6	100.1	-95.59	188.1
06-267	267	8267	DCRT - OFFICE OF TOURISM	43	33	76	56	39	95	2,120.8	2,802.5	5,375.0	254.1	477.9	112.1	-107.09	482.9
07-273	273	8273	DOTD - ADMINISTRATION	164	200	364	170	226	396	9,923.9	18,577.5	34,380.6	574.8	1,964.1	743.1	-709.89	1,997.4
07-276	276	8276	DOTD - ENGINEERING & OPERATIONS	3,326	3,455	6,781	3,454	3,923	7,377	160,201.9	257,444.8	629,817.5	13,602.4	39,176.1	10,297.8	-9,837.60	39,636.3
08-400	400	8400	DPSC - CORRECTIONS - ADMINISTRATION	141	1,840	1,981	145	2,204	2,349	8,194.0	-247.7	373,605.7	511.2	15,379.1	-9.9	9.46	15,378.7
08-401	401	8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0	0	0	0	0	N/A	13,102.6	N/A	N/A		524.1	-500.68	23.4
08-402	402	8402	DPSC - LOUISIANA STATE PENITENTIARY	1,150	26	1,176	1,174	28	1,202	49,600.7	90,452.8	64,257.3	5,221.4	7,983.9	3,618.1	-3,456.42	8,145.6
08-403	403	8403	DPSC - OFFICE OF JUVENILE JUSTICE	679	466	1,145	694	545	1,239	31,965.9	50,995.8	99,028.5	2,558.9	6,596.7	2,039.8	-1,948.67	6,687.9
08-405	405	8405	DPSC - AVOYELLES CORRECTIONAL CENTER	249	4	253	257	5	262	11,451.0	21,759.1	12,012.0	1,085.7	1,606.5	870.4	-831.47	1,645.4
08-406	406	8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	216	1	217	220	1	221	9,404.8	14,723.0	11,094.1	966.0	1,445.5	588.9	-562.60	1,471.9
08-409	409	8409	DPSC - DIXON CORRECTIONAL CENTER	367	14	381	380	15	395	16,323.5	32,215.1	22,983.3	1,729.9	2,712.4	1,288.6	-1,231.02	2,770.0
08-412	412	8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	0	0	0	0	0	0	N/A	6,809.9	N/A	N/A		272.4	-260.22	12.2
08-413	413	8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	486	6	492	499	6	505	20,970.2	37,267.0	21,686.4	1,940.8	2,880.3	1,490.7	-1,424.06	2,946.9
08-414	414	8414	DPSC - DAVID WADE CORRECTIONAL CENTER	247	0	247	257	0	257	10,922.4	27,861.8	13,792.3	1,230.3	1,827.6	1,114.5	-1,064.67	1,877.4
08-415	415	8415	DPSC - ADULT PROBATION AND PAROLE	631	13	644	653	14	667	30,988.2	51,515.4	38,088.0	3,025.0	4,659.7	2,060.6	-1,968.53	4,751.8
08-416	416	8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	259	0	259	266	0	266	11,251.1	20,089.6	14,410.3	1,239.2	1,861.4	803.6	-767.67	1,897.4
08-418	418	8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	100	121	221	104	136	240	5,617.8	13,429.7	21,634.2	305.9	1,177.9	537.2	-513.18	1,201.9
08-419	419	8419	DPSC - OFFICE OF STATE POLICE	1,451	993	2,444	1,474	1,092	2,566	78,230.1	146,212.0	324,411.1	10,268.9	23,572.0	5,848.5	-5,587.12	23,833.4
08-420	420	8420	DPSC - OFFICE OF MOTOR VEHICLES	427	388	815	442	440	882	16,765.4	43,196.9	87,018.8	1,918.4	5,453.4	1,727.9	-1,650.66	5,530.6
08-422	422	8422	DPSC - OFFICE OF STATE FIRE MARSHALL	128	53	181	140	60	200	7,618.0	10,161.4	14,879.0	638.3	1,255.2	406.5	-388.29	1,273.3
08-423	423	8423	DPSC - LOUISIANA GAMING CONTROL BOARD	3	1	4	3	1	4	200.1	258.1	419.7	15.7	33.0	10.3	-9.86	33.5
08-424	424	8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	11	6	17	12	7	19	584.5	691.7	1,327.6	50.8	105.6	27.7	-26.43	106.8
08-425	425	8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	6	10	16	6	13	19	290.0	797.3	1,982.3	30.4	110.4	31.9	-30.47	111.8
17-563	563	8563	STATE POLICE COMMISSION	3	2	5	3	2	5	233.0	285.8	455.4	9.7	28.1	11.4	-10.92	28.7
09-303	303	8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	7	2	9	8	2	10	489.7	452.8	657.2	30.6	57.9	18.1	-17.30	58.7
09-305	305	8305	DHH - MEDICAL VENDOR ADMINISTRATION	777	567	1,344	818	627	1,445	37,404.6	81,333.6	135,703.8	3,114.4	8,631.9	3,253.3	-3,107.96	8,777.3
09-307	307	8307	DHH-OFFICE OF THE SECRETARY	369	281	650	401	326	727	25,590.0	27,422.6	51,926.6	1,506.5	3,630.4	1,096.9	-1,047.88	3,679.4
09-320	320	8320	DHH - OFFICE OF AGING AND ADULT SERVICES	301	272	573	316	321	637	14,757.8	25,482.1	48,764.6	1,274.8	3,263.7	1,019.3	-973.73	3,309.3
09-324	324	8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	7	0	7	7	0	7	566.7	157.1	79.7	24.9	29.0	6.3	-6.00	29.3
09-326	326	8326	DHH - OFFICE OF PUBLIC HEALTH	928	1,044	1,972	985	1,222	2,207	54,505.0	85,739.5	202,227.1	4,211.0	12,416.2	3,429.6	-3,276.32	12,569.4
09-330	330	8330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	1,068	1,679	2,747	1,107	1,995	3,102	50,481.5	163,458.7	291,047.0	4,499.0	16,245.4	6,538.3	-6,246.16	16,537.6
09-340	340	8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	1,002	1,427	2,429	1,153	1,821	2,974	42,967.6	116,980.6	231,942.5	3,926.2	13,300.9	4,679.2	-4,470.12	13,510.0
10-360	360	8360		3,008	2,788	5,796	3,157	3,160	6,317	137,893.7	267,863.9	578,720.6	11,479.2	34,937.3	10,714.6	-10,235.73	35,416.1
01-109	109	8109	OFFICE OF COASTAL PROTECTION AND RESTORATION	140	15	155	145	19	164	10,255.9	3,567.5	4,864.5	425.1	635.4	142.7	-136.32	641.8
11-431	431	8431	DNR - OFFICE OF THE SECRETARY	65	76	141	67	82	149	4,376.1	6,240.0	13,179.3	252.0	785.8	249.6	-238.45	797.0
11-432	432	8432	DNR - OFFICE OF CONSERVATION	138	109	247	142	119	261	7,619.8	11,477.0	22,590.5	619.7	1,542.3	459.1	-438.56	1,562.8
11-434	434	8434	DNR - OFFICE OF MINERAL RESOURCES	54	47	101	55	48	103	3,164.7	4,436.1	11,134.6	216.3	667.4	177.4	-169.51	675.3
11-435	435	8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	40	17	57	40	19	59	2,566.9	7,444.0	5,130.4	139.4	348.8	297.8	-284.45	362.1
13-850	850	8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	78	0	78	81	0	81	5,172.5	6,351.3	2,358.9	314.6	421.0	254.1	-242.70	432.3
13-851	851	8851	DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	322	1	323	329	1	330	17,360.2	27,812.9	10,881.1	1,219.6	1,700.8	1,112.5	-1,062.80	1,750.5
13-852	852	8852	DEQ - OFFICE OF ENVIRONMENTAL SERVICES	156	0	156	160	0	160	9,114.6	21,140.3	5,917.7	671.1	933.1	845.6	-807.82	970.9
13-855	855	8855	DEQ - OFFICE OF MANAGEMENT AND FINANCE	44	330	374	44	353	397	2,183.5	5,377.1	61,387.0	133.0	2,577.9	215.1	-205.47	2,587.5
14-474	474	8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	818	1,065	1,883	845	1,243	2,088	38,563.9	69,266.1	184,458.0	3,422.5	10,889.9	2,770.6	-2,646.83	11,013.8
16-511	511	8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	32	0	32	32	0	32	1,492.4	5,514.7	543.2	83.5	108.5	220.6	-210.73	118.3

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Active	Retired	Total	Active	Retired	Total	Covered Payroll (thousands)	Net OPEB Obligation 6/30/14 (thousands)	Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC 6/30/15 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/15 (thousands)
7-10	807	8807	FEDERAL PROPERTY ASSISTANCE	7	8	15	7	9	16	276.6	508.0	1,899.8	17.8	94.0	20.3	-19.41	94.9
7-11	806	8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	23	15	38	23	16	39	835.0	1,772.3	3,370.3	72.9	209.7	70.9	-67.72	212.9
7-12	811	8811	PRISON ENTERPRISES	67	47	114	67	53	120	3,465.1	5,595.6	11,045.5	278.1	728.2	223.8	-213.82	738.2
7-15-1		4003	BARBERS EXAMINERS BOARD (used prior year figures b/c it has a Dec YE)	5	4	9	5	4	9	19.9	268.1	415.3	21.8	39.1	10.7	-10.24	39.6
7-15-3	B25	1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1	0	1	1	0	1	0.0	89.3	49.6	4.1	6.3	3.6	-3.41	6.4
7-15-4		4022	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	0	0	0 N/A		N/A	N/A					0.0
7-15-5	B29	4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	4	0	4	4	0	4	86.2	343.1	265.8	21.3	32.7	13.7	-13.11	33.3
7-15-6	B50	4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	11	1	12	11	4	15	209.8	589.8	769.2	42.9	75.2	23.6	-22.54	76.2
7-15-11	B01	1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	3	0	3	3	0	3	62.3	102.0	228.6	13.4	23.0	4.1	-3.90	23.2
7-15-12	B41	1107	LOUISIANA BOARD OF PHARMACY	14	9	23	15	9	24	354.6	1,016.9	1,742.9	49.8	121.0	40.7	-38.86	122.8
7-15-13		4038	LOUISIANA CEMETERY BOARD (used prior year figures b/c it has a Dec YE)	2	2	4	2	2	4	34.1	177.0	462.8	11.1	30.0	7.1	-6.76	30.3
7-15-14	B76	1205	LOUISIANA TAX FREE SHOPPING COMMISSION	4	0	4	4	0	4	55.3	242.5	101.6	13.3	17.9	9.7	-9.27	18.3
7-15-17	B20	1106	LOUISIANA REAL ESTATE COMMISSION	19	12	31	19	13	32	272.4	1,183.5	2,515.2	67.9	170.6	47.3	-45.22	172.7
7-15-21	B35	4004	LOUISIANA STATE BOARD OF DENTISTRY	5	2	7	5	2	7	184.0	388.2	480.4	17.0	36.8	15.5	-14.83	37.5
7-15-23	B10	4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	3	2	5	3	4	7	42.0	163.1	375.0	14.1	29.5	6.5	-6.23	29.8
7-15-26	B13	4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	46	6	52	48	7	55	1,175.7	3,296.6	3,886.2	233.2	396.9	131.9	-125.97	402.8
7-15-27	B14	4016	LOUISIANA STATE BOARD OF NURSING	41	12	53	42	15	57	2,059.8	1,833.8	1,864.1	124.4	203.4	73.4	-70.07	206.7
7-15-30	B18	4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	10	5	15	13	5	18	438.8	443.5	1,113.9	53.8	100.2	17.7	-16.95	101.0
7-15-31	B48	4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	4	0	4	4	1	5	28.0	180.5	138.8	10.6	16.6	7.2	-6.90	16.9
7-15-32	B54	1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	2	0	2	2	0	2	60.0	114.1	0.0	2.7	2.8	4.6	-4.36	3.0
7-15-35		4042	RADIOLOGIC TECHNOLOGY BOARD	2	0	2	2	0	2	0.0	9.1	152.2	11.5	18.0	0.4	-0.35	18.0
7-15-36	B07	4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	7	5	12	7	5	12	340.5	535.8	1,041.1	22.2	64.5	21.4	-20.47	65.4
7-15-38	B39	4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	2	1	3	2	1	3	0.0	23.5	91.0	2.3	6.0	0.9	-0.90	6.1
7-15-39	B34	4019	STATE BOARD OF VETERINARY MEDICINE	2	0	2	2	0	2	62.4	81.3	75.0	7.4	10.7	3.3	-3.11	10.9
7-15-45	B06	1109	CHIROPRACTIC EXAMINERS BOARD	2	0	2	2	0	2	48.5	150.6	194.6	9.3	17.5	6.0	-5.75	17.7
7-15-49		4047	LA BD OF DIETETICS & NUTRITION	0	0	0	0	0	0 N/A		5.7 N/A	N/A			0.2	-0.22	0.0
7-15-51	B32	4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	2	1	3	2	1	3	99.0	91.0	68.8	1.5	4.3	3.6	-3.48	4.5
7-15-54	B15	4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	2	1	3	2	1	3	58.2	138.1	176.2	3.9	11.0	5.5	-5.28	11.3
7-15-57	B36	4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	3	0	3	3	0	3	93.0	263.4	181.9	15.1	22.9	10.5	-10.06	23.4
7-15-59	B64	4015	LOUISIANA BOARD OF MASSAGE THERAPY	3	0	3	3	0	3	111.0	81.6	27.3	9.4	10.9	3.3	-3.12	11.0
TOTAL FOR PRIMARY GOVERNMENT				30,855	23,802	54,657	32,597	27,403	60,000	1,510,531	2,625,816.9	5,120,645.6	130,224.1	338,932.3	105,032.7	-100,338.9	343,626.1
0.0																	
20-1	302	8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	188	87	275	194	92	286	11,491.9	15,342.0	18,366.0	740.0	1,499.5	613.7	-586.25	1,526.9
20-1A	301	8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	121	46	167	130	48	178	7,083.0	8,527.6	10,740.6	499.1	945.9	341.1	-325.86	961.1
20-1B		8325	ACADIANA AREA HUMAN SERVICES DISTRICT	93	20	113	102	20	122	5,619.9	1,266.9	9,092.9	379.9	756.4	50.7	-48.41	758.7
20-1C		8376	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	70	2	72	74	2	76	3,998.3	505.7	834.0	270.4	314.4	20.2	-19.32	315.3
20-2		1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE so used prior year figures)	23	26	49	23	29	52	809.0	2,499.5	6,464.5	112.2	373.6	100.0	-95.51	378.1
20-9	300	8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	132	51	183	138	57	195	7,327.9	10,358.1	12,255.3	481.4	987.7	414.3	-395.81	1,006.2
20-27		8310	NORTHEAST DELTA HUMAN SVC AUTH	90	3	93	95	3	98	5,202.9	640.6	1,086.6	325.0	381.1	25.6	-24.48	382.3
20-11-14	B28	4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	14	7	21	15	7	22	661.9	348.2	1,492.9	57.6	119.2	13.9	-13.30	119.9
20-11-16	259	8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	18	11	29	18	14	32	602.6	1,166.6	2,485.6	73.1	174.8	46.7	-44.58	176.9
20-11-29	B24	4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	7	2	9	8	3	11	171.8	537.7	705.6	35.4	64.8	21.5	-20.54	65.8
20-11-4	B16	4010	STATE PLUMBING BOARD OF LOUISIANA	4	1	5	4	3	7	77.9	167.0	291.5	7.7	19.6	6.7	-6.38	19.9
20-11-58	B31	4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	1	0	1	2	0	2	67.3	5.2	138.9	9.0	14.9	0.2	-0.20	14.9
20-12		8375	IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	60	2	62	62	2	64	3,044.8	495.5	520.0	182.6	210.5	19.8	-18.93	211.4

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Active	Retired	Total	Active	Retired	Total	Covered Payroll (thousands)	Net OPEB Obligation 6/30/14 (thousands)	Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC 6/30/15 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/15 (thousands)
20-14-10		3644	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT	3	2	5	3	2	5	95.8	182.9	340.8	14.9	29.0	7.3	-6.99	29.4
20-14-13		3654	N LAFOURCHE LEVEE DISTRICT (12/31 YE but used current year figures)	2	0	2	2	0	2	146.0	15.5	31.0	11.0	12.7	0.6	-0.59	12.7
20-14-14		3649	PONTCHARTRAIN LEVEE DISTRICT	48	29	77	49	36	85	2,085.8	4,039.0	7,168.0	222.7	516.5	161.6	-154.34	523.7
20-14-16		3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	24	13	37	24	16	40	863.4	2,366.4	3,975.0	106.3	268.5	94.7	-90.43	272.7
20-14-19		3643	SOUTH LAFOURCHE LEVEE DISTRICT	18	1	19	18	1	19	546.2	1,226.7	1,292.1	87.1	141.9	49.1	-46.87	144.1
20-14-2		3640	ATCHAFALAYA BASIN LEVEE DISTRICT	49	44	93	50	44	94	1,948.1	5,308.9	10,860.8	257.0	698.9	212.4	-202.87	708.4
20-14-5		3642	CADDO LEVEE DISTRICT	15	4	19	17	5	22	303.6	540.3	1,507.7	79.9	143.1	21.6	-20.65	144.0
20-14-7		3645	FIFTH LOUISIANA LEVEE DISTRICT	7	0	7	7	2	9	86.3	179.1	406.4	32.9	50.4	7.2	-6.84	50.7
20-14-8		3646	LAFOURCHE BASIN LEVEE DISTRICT	29	10	39	29	10	39	887.0	1,703.0	3,088.0	140.6	269.0	68.1	-65.07	272.0
20-28-1		3658	N.O. LEVEE DISTRICT - FLOOD SIDE - combine with EAST	103	57	160	110	82	192	3,916.3		7,382.3	339.1	646.1			646.1
20-28-1		3659	N.O. LEVEE DISTRICT-NON FLOOD SIDE - combine with EAST	17	7	24	19	9	28	691.4		1,369.4	74.7	132.1			132.1
20-18		6601	LOUISIANA HOUSING CORPORATION	103	15	118	111	15	126	6,954.8	6,305.2	5,051.6	400.6	617.4	252.2	-240.94	628.6
20-26	304	8304	METROPOLITAN HUMAN SERVICES AUTHORITY	105	62	167	108	65	173	6,399.1	6,618.1	11,613.0	433.1	911.9	264.7	-252.89	923.7
20-26B		8377	NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	84	4	88	89	4	93	4,704.7	544.0	791.9	282.3	325.1	21.8	-20.79	326.1
20-28-1		3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	3	0	3	3	0	3	306.9	11,479.0	125.0	8.7	14.0	459.2	-438.64	34.5
20-28-2		3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts)	5	0	5	5	0	5	385.9	1,199.1	103.3	28.6	33.8	48.0	-45.82	36.0
20-31	813	8813	SABINE RIVER AUTHORITY	39	15	54	39	18	57	1,443.1	2,701.1	3,527.3	185.4	333.0	108.0	-103.22	337.8
20-32	309	8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	120	22	142	128	24	152	7,486.3	3,459.7	8,554.3	496.5	856.4	138.4	-132.21	862.5
20-28-1		3647	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	31	10	41	33	13	46	1,244.1		3,682.7	196.5	322.7			322.7
		3655	WEST JEFFERSON LEVEE DISTRICT - combine with WEST	37	10	47	38	13	51	1,649.8		3,986.8	161.9	326.8			326.8
																	0.0
20-C-1			LSU System														0.0
		8312	E A CONWAY MEDICAL CENTER	0	217	217	1	383	384	47.2		36,509.8	0.0	1,450.9			1,450.9
		8313	EARL K LONG MEDICAL CENTER	0	241	241	0	356	356	N/A		38,487.1	0.0	1,529.5			1,529.5
		8314	HUEY P LONG MEDICAL CENTER	14	101	115	48	199	247	1,158.5		15,422.9	87.6	704.0			704.0
		8317	LALLIE KEMP REGIONAL MEDICAL CENTER	157	75	232	266	131	397	7,584.6		17,818.7	696.8	1,432.8			1,432.8
		8321	LEONARD J CHABERT MEDICAL CENTER	0	110	110	0	303	303	N/A		19,576.2	0.0	778.0			778.0
		1901	LSU - BATON ROUGE	1,776	1,885	3,661	5,888	3,278	9,166	261,710.6		400,912.0	8,890.9	25,179.1			25,179.1
		8606	LSU - SHREVEPORT	71	77	148	262	192	454	6,906.2		15,079.6	351.1	964.4			964.4
		1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	1,015	599	1,614	2,216	928	3,144	72,259.0		137,559.7	4,355.6	9,996.6			9,996.6
		8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	578	787	1,365	1,546	1,388	2,934	57,600.6		161,293.7	2,540.5	9,052.1			9,052.1
		8308	LSUHSC - HEALTH CARE SERVICES DIVISION	57	41	98	167	80	247	6,364.7		8,104.3	276.4	609.6			609.6
		8322	MEDICAL CENTER OF LA - NEW ORLEANS	0	868	868	0	1,184	1,184	N/A		125,282.7	0.0	4,978.9			4,978.9
		8315	UNIVERSITY MEDICAL CENTER	0	184	184	0	408	408	N/A		27,570.1	0.0	1,095.7			1,095.7
		8316	W O MOSS REGIONAL MEDICAL CENTER	0	58	58	0	159	159	N/A		8,086.5	0.0	321.4			321.4
		8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	51	51	0	123	123	N/A		9,250.9	0.0	367.6			367.6
																	0.0
			Total - LSU	3,668	5,294	8,962	10,394	9,112	19,506	413,631	473,517.4	1,020,954.4	17,198.9	58,460.5	18,940.7	-18,094.3	59,307.0
																	0.0
20-C-2			University of Louisiana System:														0.0
		623	8623	GRAMBLING STATE UNIVERSITY	433	259	692	458	333	791	14,341.0	52,938.0	2,060.0	4,246.3			4,246.3
		625	8625	LA TECH UNIVERSITY	777	530	1,307	799	650	1,449	23,101.3	113,442.0	3,662.4	8,317.2			8,317.2
		627	8627	MCNEESE STATE UNIVERSITY	555	320	875	566	367	933	12,979.1	78,149.7	2,642.6	5,854.1			5,854.1
		621	8621	NICHOLLS STATE UNIVERSITY	516	351	867	535	390	925	13,640.6	79,599.3	2,398.9	5,658.2			5,658.2
		631	8631	NORTHWESTERN STATE UNIVERSITY	580	298	878	594	344	938	12,298.8	71,345.0	2,675.0	5,617.3			5,617.3
		634	8634	SOUTHEASTERN LA UNIVERSITY	966	453	1,419	983	501	1,484	22,651.3	126,288.3	4,502.0	9,700.9			9,700.9
		640	8640	UNIVERSITY OF LA @ LAFAYETTE	1,423	651	2,074	1,474	747	2,221	47,071.0	167,466.5	6,205.2	13,108.7			13,108.7
		629	8629	UNIVERSITY OF LA @ MONROE	669	521	1,190	695	599	1,294	24,158.6	109,335.5	3,122.5	7,592.5			7,592.5
		620	8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	14	11	25	14	14	28	1,123.6	1,730.8	53.6	124.5			124.5
		603	8603	UNIVERSITY OF NEW ORLEANS	831	488	1,319	843	666	1,509	20,652.0	112,597.1	3,715.9	8,339.2			8,339.2
			Total - ULS	6,764	3,882	10,646	6,961	4,611	11,572	192,017	461,790.6	912,892.1	31,038.1	68,558.8	18,471.6	-17,646.1	69,384.3
																	0.0
20-C-3			Southern University System:														0.0
		616	8616	SOUTHERN UNIVERSITY - BATON ROUGE	902	546	1,448	949	655	1,604	27,040.2	119,333.7	4,264.7	9,177.7			9,177.7

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Active	Retired	Total	Active	Retired	Total	Covered Payroll (thousands)	Net OPEB Obligation 6/30/14 (thousands)	Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC 6/30/15 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/15. (thousands)
617	8617	8617	SOUTHERN UNIVERSITY - NEW ORLEANS	233	124	357	237	147	384	21,710.8		22,285.2	950.5	1,874.2			1,874.2
618	8618	8618	SOUTHERN UNIVERSITY-SHREVEPORT	161	61	222	180	71	251	4,737.0		14,300.9	771.0	1,370.2			1,370.2
Total Southern				1,296	731	2,027	1,366	873	2,239	53,488	98,724.6	155,919.8	5,986.2	12,422.1	3,949.0	-3,772.5	12,598.6
				0.0													
671	8671	8671	BOARD OF REGENTS	41	22	63	45	24	69	3,168.2	3,653.9	5,942.4	176.0	419.2	146.2	-139.63	425.7
SUBTOTAL OGB PLAN - COMPONENT UNITS				13,432	10,492	23,924	20,513	15,259	35,772	750,609	1,127,415.0	2,235,040.7	61,105.3	152,372.2	45,096.6	-43,081.3	154,387.5
				0.0													
GRAND TOTAL				44,287	34,294	78,581	53,110	42,662	95,772	2,261,140	3,753,231.8	7,355,686.3	191,329.4	491,304.5	150,129.3	-143,420.2	498,013.6

Entities new to the spreadsheet (In some cases an existing entity may have merged with a new entity)

Agency 421 merged with 418 and agency 790 merged with 419.

The Judges were separated from the Court of Appeals' staff and now have their own OGB number.

*Excludes Agencies 1900 and 1906